

Draft External Audit Report 2020/21

Agenda Item 5

National Park Authority Audit & Risk Committee

Tuesday 7th September 2021

Paper for information

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1. Purpose

1.1. To present the draft External Audit Report for 2020/21, as produced by Grant Thornton, the Authority's External Auditors.

2. Recommendation

2.1. Members are asked to note the contents of this draft report.

3. Contribution to National Park Partnership Plan and/or Our 5-year Plan

3.1. The draft external audit report supports the statutory duty to prepare annual accounts. Compliance with our statutory duties supports the organisational processes and controls which underpin the outcomes and priorities in our 5-Year Plan.

4. Annual Report

4.1. The draft External Audit Report is the Auditor's report to the Accountable Officer and the Auditor General for Scotland, which concludes Grant Thornton's audit for the financial year ended 31 March 2021. The report highlights that the audit is substantially complete.

4.2. Subject to finalisation of audit procedures, it is planned that an unmodified audit opinion will be issued.

- 4.3. The report provides details around the audit; the risks identified in the audit plan alongside commentary and conclusions; significant estimates and judgements; audit adjustments; action plan and recommendations; and details of audit fees and independence.
- 4.4. There was one adjusted misstatement and no unadjusted differences to the financial statements. A number of minor disclosure adjustments were identified from external audit review, which are not considered material. One recommendation around obtaining assurances from the actuaries around controls in place around completeness and accuracy of data has been raised.
- 4.5. The timescales agreed to at the start of the financial year were achieved and the accounts are scheduled to be signed following Board approval in September.

5. Appendices

- 5.1 Appendix 1 – Grant Thornton Draft External Audit Report for the Financial Year ended 31 March 2021.

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