

# Draft External Audit Report 2021/22

## Agenda Item 5

### National Park Authority Audit & Risk Committee

Tuesday 6<sup>th</sup> December 2022

Paper for information

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#### 1. Purpose

- 1.1. To present the final External Audit Report for 2010/22, 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 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 was shared with the Committee in September 2022. As noted at the time, although the accounts were scheduled for signing in September 2022, following fieldwork in June 2022, Grant Thornton did not have the resources to complete the audit. As noted in the report, the Authority's Finance team adhered to the timescales agreed at the start of the financial year and provided assistance to ensure delivery of the audit.

- 4.2. The audit re-commenced on 7<sup>th</sup> November 2022 and the process has been completed without issue.
- 4.3. At the time of writing, the Annual Report and Accounts were on track to be signed by the Chief Executive in his role as Accountable Officer and Grant Thornton on 29 November 2022 with an unmodified audit opinion.
- 4.4. As noted in December, the 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 2022.
- 4.5. 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.
- 4.6. There are no additional misstatements, disclosure adjustments or recommendations, other than those noted in the draft report issued and presented to the Committee in September.

## **5. Appendices**

- 5.1 **Appendix 1** – Grant Thornton Final External Audit Report for the Financial Year ended 31 March 2022.

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