



Draft Letter of Representation to External Audit 2022/23

Agenda Item 8

National Park Authority Audit & Risk Committee

Tuesday 5th September 2023

Paper for approval

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1. Purpose

- 1.1. To present the draft Letter of Representation from the Accountable Officer to the Authority's External Auditors, Mazars in connection with the financial statements for the year ended 31 March 2023.

2. Recommendation

- 2.1. Members are asked to approve the contents of this draft letter.

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

- 3.1. The draft Letter of Representation 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. Letter of Representation

- 4.1. The Letter of Representation is signed alongside the Annual Accounts by the Accountable Officer. The representation letter is provided in connection with the audit of the financial statements for the purpose of expressing an opinion on whether the financial statements give a true and fair view in accordance with International Financial Reporting Standards and the Financial Reporting Manual

2022/23. It details management representations around the financial statements, information provided, Governance Statement and Annual Report.

- 4.2. The letter annotates the approval of the contents by the Audit & Risk Committee.
- 4.3. This is standard audit process. There is a new representation covering right of use assets and lease liabilities following the implementation of IFRS 16.
- 4.4. The accounts and letter of representation will be signed following Board approval and external audit clearance.
- 4.5. The timing of the sign off will be dependent on the timing of conclusion of audit testing and finalisation of audit procedures and file and is on schedule for September 2023.
- 4.6. The draft letter of representation is subject to External Audit approval, following completion of the audit testing and final review. It is proposed that any significant changes to the Letter of Representation are communicated to Audit & Risk Committee by correspondence prior to signing of the letter by the Accountable Officer.

5. Appendices

- 5.1. The Draft Letter of Representation to External Audit 2022/23 is included in the External Audit Annual Report (Agenda Item 5, Appendix 1) as Appendix A.

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