

# Draft External Audit Report 2022/23

## Agenda Item 5

### National Park Authority Audit & Risk Committee

Tuesday 5<sup>th</sup> September 2023

Paper for information

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#### 1. Purpose

- 1.1. To present the draft External Audit Report for 2022/23, as produced by Mazars, 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 Mazars' audit for the financial year ended 31 March 2023. The report highlights that the audit is substantially complete, subject to assurances from the appointed auditor of Strathclyde Pension Fund and final engagement leader review and associated quality and compliance checks. The final review of the annual review and accounts will be completed on receipt of the signed version of the accounts and the letter of representation.

- 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. The Audit Director that led the audit fieldwork is Tom Reid. The report in **Appendix 1** will be presented by Tom Reid, who is providing final engagement leader review and will sign off on the annual accounts.
- 4.5. The timescales agreed to were achieved by the Authority, with all information being delivered as requested. The accounts are scheduled to be signed in September 2023 following Board approval and laid in Parliament by the end of October as recommended. The statutory deadline remains 31 December and should be achieved.
- 4.6. Any significant changes in the Draft External Audit report will be circulated to members by correspondence following completion of the external audit procedures.

## 5. Appendices

- 5.1 Appendix 1 – Mazars Draft External Audit Report for the Financial Year ended 31 March 2023.

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