

External Auditor’s request to Those Charged With Governance 2022/23

Agenda Item 6

National Park Authority Audit & Risk Committee

Tuesday 5th September 2023

Paper for noting

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1. Purpose

- 1.1. To present the Authority’s draft response to the External Auditors in respect of the request to Management for details of processes and arrangements in respect of preventing fraud in the annual accounts, compliance with laws and regulations, litigation and claims, and going concern for year ended 31 March 2023.

2. Recommendation

- 2.1. Members are asked to **note** the contents of this draft response.

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

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

4. Auditor’s request for information around management processes and arrangements

- 4.1. Separate but similar requests are sent to Management and the Audit and Risk Committee. These requests are part of the annual audit and cover measures to prevent fraud in the annual accounts, compliance with laws and regulations, litigation and claims and going concern.
- 4.2. The draft response to Management is presented for noting by the Audit & Risk Committee.
- 4.3. There is a requirement for the Audit & Risk Committee to respond separately directly back to the External Auditors.

5. Next Steps

- 5.1. The Head of Governance and Performance will respond to the letter to management.
- 5.2. The Convener of Audit and Risk Committee will respond to the letter to the Audit and Risk Committee.

6. Appendices

- 6.1. Appendix 1 – Letter from Mazars to Management
- 6.2. Appendix 2 – Letter from Mazars to Audit and Risk Committee
- 6.3. Appendix 3 – Draft response from Management

Author: Jane Kemp, Head of Governance and Performance
Executive Sponsor: Jane Kemp, Head of Governance and Performance