



External Auditor’s request to those charged with Governance 2023/24

Agenda Item 6

National Park Authority Audit & Risk Committee

Tuesday 3rd September 2024

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 2024.

2. Recommendation

- 2.1. Members are asked to **agree on the content of their response** to the External Auditors’ letter to the Committee [**Appendix 1**] to be minuted and submitted by the Chair of the Audit and Risk Committee.
- 2.2. Members are asked to **note** the letter from Mazars to Management [**Appendix 2**] and the draft response from Management [**Appendix 3**].

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. It is proposed in the recommendations that, as in 2022/23, the Committee's response is agreed and formally noted through the minutes of this meeting and submitted to External Audit by the Chair.

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

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