

Audit Progress Report

Loch Lomond and the Trossachs
National Park Authority

May 2025



Contents

01 Audit progress

02 National publications

01

Audit progress

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Purpose of this report

This report provides the Audit and Risk Committee with information about progress in delivering our responsibilities as external auditors for the Loch Lomond and the Trossachs National Park Authority (LLTNPA).

We are committed to the delivery of high-quality audits. In this context, we plan to complete the 2024/25 audit by September 2025 and present our draft Annual Audit Report to the Audit and Risk Committee on 2 September 2025.

We have completed the planning and risk assessment and interim phases of the 2024/25 audit. We have not identified any changes required to date to our audit approach including the significant risks which we presented to you in the Annual Audit Plan.

We have met regularly with the finance team as the audit progresses, and we will continue to do so.

We remain on target to carry out our final fieldwork in June and July 2025.

Summary of work completed to date:

Areas	Description	Status
Income and expenditure testing	We have completed our income and expenditure sample testing for the full financial year, including staff costs. We will perform cut-off testing as part of our final fieldwork to ensure income and expenditure has been recognised in the correct financial year.	Completed
Walkthrough of key business processes	We completed six walkthroughs during the interim phase of the audit. We have four remaining walkthroughs to complete during the final fieldwork stage: <ul style="list-style-type: none">• Property, plant and equipment• Accruals• Related party transactions• Year-end financial statements closing process.	To be completed
Wider scope	LLTNPA is a less complex body for wider scope reporting purposes. We will conclude on the financial sustainability of LLTNPA and the services it delivers over the medium to longer term at the final fieldwork stage.	To be completed

National publications

National publications

Audit Scotland

1. Auditing climate change

Forvis Mazars

2. Forvis Mazars Briefing on Climate-Related Financial Disclosures in the Public Sector
3. Public sector in focus: Charting the road ahead

National publications

Audit Scotland

1. Auditing climate change

Audit Scotland's strategy outlines its role and approach to auditing climate change at both national and local levels. Initially published in December 2022, the strategy is reviewed annually to ensure it remains relevant and effective.

Link: [Auditing climate change strategy 2024](#)

Forvis Mazars

2. Forvis Mazars Briefing on Climate-Related Financial Disclosures in the Public Sector

Forvis Mazars in this publication emphasises the increased importance for Climate-related reporting driven by UK government requirements and rising stakeholder expectations. The briefing also highlights the implications of Task Force on Climate-related Financial Disclosures (TCFD) and the value they bring.

Link: [Climate-related financial disclosures in the public sector - Forvis Mazars - United Kingdom](#)

3. Public sector in focus: Charting the road ahead

This report addresses the significant challenges faced by the public and social sectors, including economic pressures, workforce shortages, and rising demand for services. It emphasizes the need for innovative strategies and effective partnerships to navigate these complexities and highlights the importance of operational and technological innovation to improve service delivery and build resilience in public sector organisations.

Link: [Public sector in focus: Charting the road ahead - Forvis Mazars - United Kingdom](#)

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