



Final External Annual Report to Members (including Annual Report and Accounts update) Agenda Item 5

National Park Authority Audit & Risk Committee
Tuesday 2 December 2025

Paper for information

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1. Purpose

- 1.1. To provide the final External Annual Report to Members and the final update on the Annual Accounts for 2024/25.

2. Recommendation

- 2.1. Members are asked to note the contents of this update.

3. Contribution to National Park Partnership Plan and Corporate Plan

- 3.1. There is a statutory duty to prepare an Annual Report and Accounts. Compliance with our statutory duties supports the organisational processes and controls which underpin the outcomes and priorities in our Corporate Plan.

4. Annual Report and Accounts

- 4.1. The draft Annual Report and Accounts were presented to the members of the National Park Authority Board at the meeting of 15 September 2025.

4.2. The Annual Report and Accounts were signed by Gordon Watson in his role as Chief Executive and Accountable Officer and Forvis Mazars LLP on 25 September 2025. We received confirmation that the Annual Report and Accounts had been laid before the Scottish Parliament on 14 October.

5. External Annual Report

5.1. The draft External Annual Report was presented to Members of the Audit and Risk Committee at the meeting of 2 September 2025.

5.2. Following the finalisation of the audit and the signature of the Annual Report and Accounts there were some minor changes to the External Audit Report and the final version is presented as Appendix 1.

5.3. Appendix 2 provides a summary of the External Audit recommendations and the expected timing for implementation and review.

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