

**Committee: AUDIT AND REVIEW**

**Date: 3 August 2007**

**Report: EXTERNAL AUDIT PLAN:  
YORKSHIRE DALES NATIONAL PARK AUTHORITY, 2007/08**

### **Purpose of the Report**

1. To present the Audit Commission's annual Audit & Inspection Plan (2007/08) for the Authority.

### **Strategic Planning Framework**

2. The information and recommendations contained in this report are consistent with the Authority's statutory purposes and its approved strategic planning framework, and in particular its objective 'to manage all aspects of the Authority's business so as to make the most effective use of our resources' (Best Value Performance Plan). Specifically, the External Audit Plan comprises a part of the process of complying with the Authority's Financial Regulations: "NPAs' accounts are subject to external audit by an auditor appointed by the Audit Commission (paragraph 17. 1.i)".

### **Audit and Inspection Plan**

3. A copy of the draft Plan is attached. In past years, including the audit of the 2006/07 accounts which will be completed in 2007, the Audit Plan work has been delivered by officers of the Audit Commission themselves. From the audit of the 2007/08 accounts onwards, audit work will be delivered under contract by the accountancy practice Deloitte. A representative of Deloitte will attend the meeting to present the Plan.

### **RECOMMENDATION**

4. Members are asked to note the draft Plan, and approve its adoption.

**Richard Burnett**  
**Head of Finance & Resources**

12 July 2007

Background documents: Financial Regulations