Peak District

National Park Authority

Internal Audit Plan 2017/18

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Introduction

1   This document sets out the planned 2017/18 programme of work for internal audit, provided by Veritau for the Peak District National Park Authority.

2   The work of internal audit is governed by the Public Sector Internal Audit Standards. In accordance with those standards, the Head of Internal Audit is required to provide an annual internal audit opinion to the Authority based on an objective assessment of the framework of governance, risk management and control. Our planned audit work includes coverage of all three areas.

3   The internal audit plan has been prepared on the basis of a risk assessment. This is intended to ensure limited audit resources are prioritised towards those systems which are considered to be the most risky and/or which contribute the most to the achievement of the Authority's priorities and objectives. The content of the internal audit plan has been subject to consultation with directors and other senior officers.

4   The internal audit plan is submitted for formal approval by the Audit, Resouces and Performance Committee who are responsible for monitoring progress against the plan and overseeing the work of internal audit. Changes to the plan will be agreed with the Director of Corporate Resources or Head of Finance (as appropriate) and will be notified to the Committee. Proposed work is also discussed with the Authority's external auditors to ensure there is no duplication of effort. We will provide regular updates on the scope and findings of our work to the Audit, Resouces and Performance Committee throughout 2017/18

5   The plan is based on a total number of 35 days for 2017/18 which is the same as in 2016/17

2017/18 Audit Plan

6   The plan includes the following:

- **Strategic risks:** this work involves reviewing areas highlighted as specific risks in the Authority's corporate risk register.

- **Financial systems:** to provide assurance on the key areas of financial risk. This work will help provide assurance that the controls for the key financial systems are adequate and effective. The work will also support the work of the external auditors.

- **Regularity / Operational audits:** this work will cover a number of the Authority's operational systems and areas.

- **Technical / Projects:** to provide assurance on specific processes or key projects.

- **Client support, advice and follow up:** this is an allocation of time to support the delivery of the plan and provide assurance on ad-hoc matters.

7   Details of the 2017/18 plan are set out in Appendix A

Draft Internal Audit Plan for 2017/18

Current best practice suggests detailed audit plans should only cover a single year. This reflects the need for plans to adapt to changing priorities and new or emerging risks. The proposed plan for 2017/18 is shown in the table below:

Audit Area	Notes	Planned date	Days
Income and Debtors	An audit of the sundry debtors system and the procedures for the collection of income. The audit will also review initiatives to generate additional income from car parks and cycle hire	January	8
Procurement	A review of procurement policies and how these are applied in practice to ensure best value. Particular reference will be given to significant procurement activities such as Moors for the Future	September	4
Creditors	Using IT software to check for duplicate payments. The review will also check the creditors' database to ensure creditor account records are complete and accurate.	January	2
Information Governance	A follow up to the 2014/15 audit to identify processes in place to manage information and to comply with relevant legislation	January	3
Performance Management	A review of performance management procedures, particularly relating to managing and developing the performance of staff	September	4
IT Systems control	The audit will review the processes in place to manage IT systems, with particular reference to possible risks resulting from the changes to the IT infrastructure	January	3
Information Security Compliance check	A check of compliance with data security policies including a check of the clear desk policy within Aldern House	January	2
Risk Management	A review of the risk management process in order to provide an opinion on the effectiveness of those arrangements (requirement of the PSIAS).	September	2
Contingency	An allocation of time to allow for unplanned but essential audit projects arising after the annual audit plan is approved		2

Audit Area	Notes	Planned date	Days
Management (including follow up)	Liaison with management and external auditors, provision of advice, attendance at Audit Committee etc. Follow up of agreed actions from the previous year.		5
Total			**35**