



**Peak District**  
**National Park Authority**

**Internal Audit Plan 2019/20**

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**Circulation List:** Members of National Park Authority  
Director of Corporate Resources  
Head of Finance

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## Introduction

- 1 This document sets out the planned 2019/20 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.
- 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 National Park Authority 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 National Park Authority meetings. We will provide regular updates on the scope and findings of our work to the National Park Authority throughout 2019/20 .
- 5 The plan is based on a total number of 35 days.

## 2019/20 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 2019/20 plan are set out in Appendix A

**Draft Internal Audit Plan for 2019/20**

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 2019/20 is shown in the table below:

<b>Audit Area</b>	<b>Notes</b>	<b>Planned date</b>	<b>Days</b>
Performance Management	A review of the processes in place to ensure that key performance data is calculated accurately and consistently	January	5
Business Continuity	A review of the Authority's business continuity arrangements to ensure suitable plans are in place to manage potential disruption to service delivery.	September	5
Main Accounting	A review of the key controls of the General Ledger, including bank reconciliations, journals and control accounts. The audit will also include a review of capital accounting processes.	January	5
Planning	A review of planning processes including performance reporting, agreement of determination time extensions and management of S106 agreements.	September	5
Contract Management	The audit will examine a sample of the larger expenditure contracts to ensure suitable controls and processes are in place to manage contract related risks.	September	5
Income Generation	A review of processes and initiatives to generate additional income. The audit will review controls in place around alternative income streams including charity and sponsorship income.	January	4
Information Security Compliance check	A check of compliance with data security policies including a check of the clear desk policy within Aldern House	TBD	1
Management (including follow up)	Liaison with management and the external auditors, provision of advice, and attendance at National Park Authority Meetings. The allocation includes time to follow up of agreed actions from the previous year.	Ongoing	5
<b>Total</b>			<b>35</b>