



**Peak District
National Park Authority**

Internal Audit Plan 2020/21

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Circulation List:

Members of National Park Authority
Director of Corporate Strategy and Development
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Introduction

- 1 This document sets out the planned 2020/21 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 and takes into account the changes in the risk profile for the Authority as a result of the Covid - 19 pandemic. 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 the Director of Corporate Strategy and Development 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 Strategy and Development 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 2020/21 .
- 5 The plan is based on a total number of 35 days.

2020/21 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 2020/21 plan are set out in Appendix A

Draft Internal Audit Plan for 2020/21

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 2020/21 is shown in the table below. Normally the plan includes a schedule identifying the planned dates for specific audits. Due to current uncertainties at present we will need to be flexible in the arrangements to deliver the plan and therefore no schedule is included at this stage

Audit Area	Notes	Days
Creditors	A review of the system for processing payments to creditors. The audit will particularly review those areas of the process that have changed due to remote working	5
Payroll/Furlough	A review of the payroll system. The audit will particularly review those areas of the process that have changed due to remote working and claims for funding for furloughed staff	5
Information Governance	A review of the process in place to comply with data management legislation, including the maintenance of good data protection practices following the increase in homeworking	4
Budget management/Covid consequences	The audit will review budget management procedures and the processes in place to effectively manage the financial consequences of the Covid pandemic	5
Vehicles	A review of processes in place to manage vehicles and equipment, including security of assets, usage, and fuel and maintenance costs	5
IT	A review of IT processes following the change in delivery model and a review of systems security processes	6
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.	5
Total		35