



**PEAK  
DISTRICT  
NATIONAL  
PARK**

Audit, Resources and Performance Committee 17 July 2015  
Part A: Item 10 Appendix 1

**Peak District  
National Park Authority**

**Internal Audit Plan 2015/16**

**Audit Manager:** Ian Morton  
**Head of Internal Audit:** Max Thomas

**Circulation List:** Members of Audit Resources and Performance  
Committee  
Director of Corporate Resources  
Head of Finance

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Assurance Services for  
the Public Sector

## Introduction

- 1 This document sets out the planned 2015/16 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, Resources 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, Resources and Performance Committee throughout 2015/16
- 5 The plan is based on a total number of 35 days for 2015/16 which is the same as in 2014/15.

## 2015/16 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 2015/16 plan are set out in Appendix A

**Draft Internal Audit Plan for 2015-16**

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 2015-16 is shown in the table below:

<b>Audit Area</b>	<b>Notes</b>	<b>Planned date</b>	<b>Days</b>
PCI DSS	To review the arrangements the Authority has in place to comply with the requirements of PCI DSS.	September	2
Payroll	A review of the key risks/ controls of the payroll system.	September	5
Asset Management	A review of Asset Management systems.	September	4
Fraud Awareness / Whistleblowing	To review current anti-fraud arrangements against recently issued CIPFA best practice.	September	2
Visitor centres	A review of the financial procedures operating within visitor centres.	September	2
IT Follow up	A follow up of the previous year's IT audits to review implementation of agreed actions.	September	1
Budget Management	A review of budget monitoring procedures and reporting arrangements.	January	4
Complaints Procedure	To review compliance with the Authority's complaints procedure and to compare current arrangements against best practice.	January	4
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).	January	2
Grants	A review of the processes involved in the allocation of grants, including the monitoring of compliance with grant conditions and the review of outcomes.	January	4
Management (including follow up)	Liaison with management and external auditors, provision of advice, attendance at Audit Committee etc. Follow up of agreed actions from previous year.		5
<b>Total</b>			<b>35</b>