



# Peak District National Park Authority

## Internal Audit Plan 2021/22

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**Circulation List:**

Members of National Park Authority  
  
Head of Finance  
Head of Law

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## **Introduction**

- 1 This document sets out the planned 2021/22 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 Head of Finance & Section 151 Officer and Head of Law & Monitoring Officer 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 Head of Finance or Head of Law (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 2021/22.
- 5 The plan is based on 35 days of audit work in total.

## **2021/22 Audit Plan**

- 6 The plan includes work covering financial and operational systems. A number of the audits cover areas where new processes are in operation or where processes have been on hold at times due to the Covid pandemic. The plan also includes an allocation of time to support delivery of the audit work plan and to provide advice on risk and control issues.
- 7 Details of the 2021/22 plan are set out in Appendix A

**Draft Internal Audit Plan for 2021/22**

Audit	Comments	Days	Block
Main Accounting/Capital Accounting	A review of key controls relating to the General Ledger, including bank reconciliations, journals and control accounts. This will also include a review of capital accounting.	5	September
Income and Debtors	A review of the debtors system and the processes in place to reconcile and monitor general income.	4	January
Risk Management	A review of risk management processes, including identification of key risks, and reporting and monitoring of risk actions.	5	September
Visitor Centres	An audit of visitors centres including stock management and procurement, HR and payroll issues, and income collection.	5	January
IT Audit - Access controls/user awareness	A review of the controls in place to manage system access and to ensure systems users are aware of key security risks.	5	September
Business Continuity	A review of the Authority's business continuity arrangements to ensure suitable plans are in place to manage potential disruptions to service delivery.	5	January
Information Security	A review of compliance with data security policies including the clear desk policy at Aldern House.	1	TBD
Management (including follow up)	Liaison with management and the external auditors, provision of advice, attendance at Authority meetings and follow up of agreed actions from the previous year.	5	Ongoing
<b>Total</b>		<b>35</b>	