

# INTERNAL AUDIT PLAN 2022/23

Date: 22 July 2022



**PEAK  
DISTRICT**  
NATIONAL  
PARK



**Circulation list:** Members of the Authority, Head of Finance, Interim Chief Executive.



## INTRODUCTION

- 1 This document sets out the planned 2022/23 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. 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, the Interim Chief Executive, and other senior officers.
- 4 The internal audit plan is submitted for formal approval by the National Park Authority who are responsible for overseeing the work of internal audit and monitoring progress against the plan. The contents of the plan are regularly reviewed during the course of the year, and may be updated in response to any changes in risk. Changes to the plan will be agreed with the Head of Finance or Interim Chief Executive (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 2022/23.
- 5 The plan is based on 36 days of audit work. This includes one additional day compared to previous years, to include a day carried forward from 2021/22.



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- 6 The plan includes work covering financial and operational systems. 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 2022/23 plan are set out in Appendix A.

## APPENDIX A: PROPOSED PLAN FOR 2022/23

Topic	Notes	Days	Block
Payroll	A review of procedures to ensure information is submitted to the Authority's payroll provider promptly and is accurate. The audit will also review the management of the payroll contract and the review of output provided.	4	September
HR	A review of compliance with Authority HR processes, including sickness management, appraisals, and appointments.	5	January
Health and Safety	A review of compliance with health and safety policies and legislation. The audit will review the processes in place to protect the public using NPA facilities in addition to procedures to protect NPA staff.	5	September
Planning	A review of planning processes including planning performance information, and management of planning risks.	5	January
Procurement/ Creditors	A review of creditor payments and compliance with financial procedures. The audit will also review compliance with procurement policies.	4	September
Contract Management	The audit will review arrangements for managing larger value contracts.	4	January
Complaints	To review compliance with the Authority's complaints procedure and to compare current arrangements against best practice.	4	September
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
Total		36	