

INTERNAL AUDIT PLAN 2023/24

Date: 28 July 2023



**PEAK
DISTRICT**
NATIONAL
PARK



Circulation list: Members of the Authority, Head of Finance, Acting Monitoring Officer



INTRODUCTION

- 1 This document sets out the planned 2023/24 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 Acting 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 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 Acting Monitoring Officer (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 2023/24.
- 5 The plan is based on 35 days of audit work.



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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 2023/24 plan are set out in appendix A.

APPENDIX A: PROPOSED PLAN FOR 2023/24

Topic	Notes	Days	Block
Planning Enforcement	Following a planning audit in 22/23 the committee expressed an interest in a further audit covering the enforcement activities of the planning function. The audit will review the processes in place to ensure that planning conditions are enforced, and that suitable action takes place to monitor compliance and to respond to suggestions of non-compliance.	5	September
Performance Management	Changes are taking place in performance management processes including the documentation to be completed. The audit will review the operation of the performance management process and the collection and reporting of key indicators.	5	September
Project Management	A review of project management arrangement to ensure processes are in place to approve, manage and review proposed new projects, including a review of risks and a consideration of full financial impacts.	4	September
Vehicles	A review of processes in place to manage vehicles and equipment, including security of assets, usage, and fuel and maintenance costs	4	January
Appraisals follow up	The previous HR audit identified that changes were planned in relation to the appraisal process. This audit will review the implementation of the new processes and compliance with the new appraisal requirements	3	January
Creditors	A new finance system is to be introduced with a likely implementation date of October 2023. As part of this change an electronic creditors system will be introduced involving online approvals and automated payment of matching invoices. The audit will review the controls in place for the new system and the application of those controls.	5	January

Main Accounting	A new finance system is to be introduced with a likely implementation date of October 2023. The audit will review the main financial processes following that change to ensure reconciliations, journals and suspense accounts are managed efficiently and effectively.	4	January
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		35	