

INTERNAL AUDIT PLAN 2024/25

Date: 26 July 2024



**PEAK
DISTRICT**
NATIONAL
PARK





INTRODUCTION

- 1 This document sets out the planned 2024/25 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 audit resources are prioritised towards those systems or areas which are considered to be higher risk 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 and the Monitoring Officer, who have also consulted with 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. Changes to the plan will be agreed with the Finance Manager or Monitoring Officer (as appropriate) and will be notified to National Park Authority meetings. We will provide updates on the scope and findings of our work to the National Park Authority throughout 2024/25.
- 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 and services. The plan also includes an allocation of time to support delivery of the audit work plan.
- 7 Details of the 2024/25 plan are set out in appendix A.

Appendix A: Proposed programme of work for 2024/25

Topic	Notes	Days	Timing
Budget setting, monitoring and reporting	The work will review the Authority's budget setting monitoring and reporting processes including how effective and consistently the new finance system (iplicit) is being used for budgeting by officers.	6	Quarter 3 (2024/25)
Rent reviews, Leases and Concessions	The Authority collects rental income from over 500 assets. We will assess the arrangements in place, including sample testing of specific areas to ensure appropriate processes, review and agreements are in place.	6	Quarter 3 (2024/25)
Moors for the Future	A review of the financial and governance arrangements in place at the Moors for the Future Partnership. Work will include reviewing the management of one project through the whole project 'life cycle'.	6	Quarter 3 (2024/25)
Income	A review of the arrangements for managing income from third parties and grants.	5	Quarter 4 (2024/25)
Reserves	A review of the arrangements in place for managing reserves including the Authority's processes to earmark, use, and assess the appropriateness and adequacy of reserves.	5	Quarter 4 (2024/25)
Volunteering	A review of the arrangements for managing volunteers, including recruitment, retention and expense payments made by the new (iplicit) finance system.	3	Quarter 4 (2024/25)
Management	Liaison with the Authority's management, external audit, preparation of relevant reports and attendance at National Park Authority meetings and time to follow up agreed actions from the previous year.	4	-
Total		35	