Yorkshire Dales National Park Authority **Item 8**

Audit & Review Committee

16 July 2024

Internal Audit Plan 2024/25

Purpose of the Report

1. To present the Internal Audit Plan for 2024/25 to Members.

Recommendation

2. Members are recommended to approve the plan.

Strategic Framework

3. The information and recommendation contained in this report are consistent with the Authority's approved and adopted strategic planning framework, carried out in accordance with the standards and guidance issued by CIPFA, including its Financial Regulations; 'Under the Accounts and Audit Regulations, maintain an adequate and effective internal audit of the Authority', and 'The Internal Auditor shall determine the scope of any internal enquiries or investigations' (Financial Regulations, paragraph 16).

Background

4. A copy of the 2024/25 Plan, to be delivered by the Authority's internal auditor, Veritau Ltd, is attached as an Annex.

5. The Plan covers the proposed audit work in relation to key systems of internal control, following risk assessment of the Authority's processes by Veritau.

6. Members should note that this will be the last internal audit by Veritau under the current five-year contract.

Financial Implications

3. Internal audit provides an independent view to identify weaknesses in current systems, to ensure best practice and for the identification and prevention of fraud and security risks. High quality Internal Audits are part of good governance, and provide independent validation.

Legal Implications

4. None.

Equality, Diversity and Inclusion Implications

5. None.

Conclusion

7. This committee is responsible for overseeing the work of internal audit, and it is recommended that the Plan as presented here is approved. Veritau's Katie Barnard, who manages the Authority's internal audit provision, will be present at the meeting to discuss the Plan.

Michelle Clyde
Head of Finance

INTERNAL AUDIT PLAN 2024/25

16 July 2024

YORKSHIRE DALES
National Park



INTRODUCTION

1 This document sets out the planned 2024/25 programme of work for internal audit, provided by Veritau for the Yorkshire Dales 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 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 which are considered to be the riskiest 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 and Review 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 Treasurer 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 and Review Committee throughout 2024/25.

5 The plan for 2024/25 comprises 26 days coverage. This is the standard number of days for the plan and is the same as recent years.

2024/25 AUDIT PLAN

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 2024/25 plan are set out in appendix A

APPENDIX A: PROPOSED PLAN FOR 2024/25

Topic	Notes	Days
Budget Management	A review of the budget setting, and budget management processes including adjustments and virements. The review will also look at reporting arrangements.	5
Climate Change	A high level review of the Authority's plans to reduce emissions.	2
Countryside Museum	A review of the operation of the Dales Countryside Museum. The audit will review the controls over income and expenditure at the Museum. The audit will also include a review of income generation, and the effective use of external income.	5
PCI DSS	A review of the arrangements the Authority has in place to comply with the requirements of the PCI DSS.	5
Information Governance, and Data protection	A review of the processes in place to ensure compliance with the Data Protection Act and UK GDPR, and the adequacy of the Authority's information governance arrangements.	5
Management (including follow up)	Liaison with the Authority's management, external audit, attendance at the Audit and Review Committee, and the provision of training. The allocation also includes time to follow up agreed actions from the previous year.	4
Total		26

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