YORKSHIRE DALES NATIONAL PARK AUTHORITY **ITEM 8**

Committee: **AUDIT AND REVIEW**
Date: **12 July 2022**

Report: **INTERNAL AUDIT: 2022/23 AUDIT PLAN**

Purpose of report

1. To present the Internal Audit Plan for 2022/23.

RECOMMENDATION

2. Members are recommended to approve the Plan.

Strategic Planning Framework

3. The information contained in this report is consistent with the Authority's approved and adopted strategic planning framework, including its Financial Regulations: 'Each NPA is required to maintain an adequate and effective internal audit of the Authority' (Financial Regulations, paragraph 17.1.1 (iii)) and 'The Internal Auditor shall determine the scope of any internal enquiries or investigations' (FR, paragraph 17.2.5).

Internal Audit Plan for 2022/23

4. A copy of the 2022/23 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.

Conclusion

6. 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 Ian Morton, who manages the Authority's internal audit provision, will be present at the meeting to discuss the Plan.

Richard Burnett
Director of Corporate Services

22 June 2022

INTERNAL AUDIT PLAN 2022/23

12 July 2022

YORKSHIRE DALES
National Park

Veritau

INTRODUCTION

1 This document sets out the planned 2022/23 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 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 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 Director of Corporate Services 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 2022/23.

5 The plan for 2022/23 comprises 26 days coverage. This is the standard number of days for the plan and is the same as recent years other than 2021/22 when there was a one off increase of 4 days. This was to undertake an additional review of the implementation of the new planning system, and was requested by management.

2022/23 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 workplan 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
IT Security	A review of the processes in place to ensure the security of the IT environment and to ensure that regular updates and maintenance takes place	5
Payroll	A review of payroll procedures to ensure staff are paid promptly and accurately. The audit will also review the impact of National Insurance changes	4
Contract Management	A review of contract management procedures within the Authority to ensure all ongoing contracts are managed appropriately	4
Visitor Centres	A review of the procedures operating at visitors centres and the retail operation including stock management and procurement, HR and payroll issues, and income collection.	5
Vehicles and Equipment	A review of processes in place to manage vehicles and equipment, including security of assets, health & safety and usage/replacement, and fuel and maintenance costs	4
Management (including follow up)	Liaison with 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