

**North York Moors National Park Authority  
Finance, Risk, Audit and Standards Committee**

**3 September 2018**

**Audit Plan 2018/19**

**1. Purpose of the Report**

- 1.1 To seek approval from Members of the draft Internal Audit Plan for 2018/19.

**2. Purpose and Background**

- 2.1 The purpose of the report is to:

- Provide an Audit Plan for the assurance work which will be undertaken by Veritau Ltd in 2018/19.

**3. Audit Plan 2018/19**

- 3.1 The Audit Plan is a working document which evolves and may change over the course of the year as it is aligned to the issues raised in the Authority's Strategic Risk Register which is also a document which is regularly reviewed. The preparation of the Internal Audit Plan on the basis of identified risks is recognised as best practice and enables members of FRASC and the management team to satisfy themselves that internal audit activity is focused on the main risks to the Authority.

- 3.2 The content of the audit plan has been subject to consultation with the Chief Executive, Chief Financial Officer and Directors and is submitted for formal approval by the committee who are also responsible for monitoring progress against the plan. Changes to the plan are agreed through the Authority's client management arrangements and are notified to the committee. Proposed audit work is also discussed with the Authority's external auditors to ensure there is no duplication of effort.

- 3.3 The draft Annual Internal Audit Plan for 2018/19 is attached as **Appendix 1** to this report.

- 3.4 It is anticipated that the audit work will commence in Autumn 2018 and a summary report will be presented to this Committee once the work has been completed.

**4. Financial and Staffing Implications**

- 4.1 None.

**5. Sustainability and Legal Implications**

- 5.1 There are no sustainability or legal implications arising from this report.

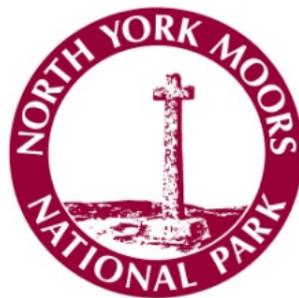
**6. Recommendation**

6.1 That Members note the content of this report and approve the plan at **Appendix 1**.

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**Background documents to this report**  
None

**File Ref**



# North York Moors National Park Authority

## Internal Audit Plan 2018/19

**Audit Manager:** Ian Morton  
**Head of Internal Audit:** Max Thomas

**Circulation List:** Members of the Finance, Risk, Audit and Standards  
Committee  
Management Team (including the S151 Officer)

**Date:** 3 September 2018



## Introduction

- 1 This document sets out the planned 2018/19 programme of work for internal audit, provided by Veritau for the North York Moors 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. 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 directors and other senior officers.
- 4 The internal audit plan is submitted for formal approval by the Finance, Risk, Audit and Standards 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 Finance, Risk, Audit and Standards Committee throughout 2018/19
- 5 The plan for 2018/19 is based on a total number of 23 days.

## 2018/19 Audit Plan

- 6 The plan includes work in the following areas:
  - **Strategic risks:** this work involves reviewing areas highlighted as specific risks in the Authority's corporate risk register.
  - **Financial systems:** to provide assurance on the key areas of financial risk. This work will help provide assurance that the controls for the key financial systems are adequate and effective. It will also support the work of the external auditors.
  - **Regularity / Operational audits:** this work will cover a number of the Authority's operational systems and areas.
  - **Technical / Projects:** to provide assurance on specific processes or key projects.

- **Client support, advice and follow up:** this is an allocation of time to support the delivery of the plan and provide advice on ad-hoc matters.

7 Details of the 2018/19 plan are set out in Appendix A.

## Proposed Plan for 2018/19

Topic	Notes	Days
Budgeting	A review of the processes in place for the setting and monitoring of budgets. The audit will also review the involvement of service managers in the budget management process, and how budget information is produced and reported to members	5
Business Continuity	A review of business continuity arrangements, to ensure suitable plans are in place to manage any disruption to service delivery.	5
Cash Collection	A review of cash collection methods across the authority. The audit will review processes in place to ensure all cash is collected and banked efficiently and accurately	5
Payment Cards	A review of the controls for the use of payment cards within the authority. The audit will review the type of expenditure carried out using cards, compliance with policies and recording of VAT	4
Information Security compliance check	A check of compliance with data security policies to ensure the security of personal information	1
Client Support and Advice	Liaison with external audit, attendance at Finance, Risk, Audit and Standards Committee, follow up etc	3
Total		<u>23</u>