

National Park Authority Audit Committee Meeting

Agenda Item 6



Update on 2014/15 Annual Internal Audit Plan

Paper for discussion

1. Background

The strategic internal audit plan for 2011/12 and 2013/2014 is now complete with the presentation of the annual report for 2013/14 from KPMG at agenda item 5. A new plan for 2014/15 is required to be prepared by CNPA, LLTNPA and KPMG and then approved by both NPA audit committees.

2. Current Status

Officers from CNPA and LLTNPA met on 10 June 2014 to discuss the key areas to be audited during 2014/15. This will be reviewed and discussed further with KPMG and also compared with the strategic risk register to ensure that the appropriate areas are included in the audit. The areas under consideration for internal audit during 2014/15 are:

- Payroll & Pensions Administration (both NPAs)
- Project Management, including Risk Assessments and Equalities Impact Assessments (both NPAs)
- Controls Risk Self Assessment (if required by KPMG)
- Fixed Asset Register (LLTNPA only)
- Planning (CNPA only)
- Records Management and associated risks from recent process changes (both NPAs)

Although this paper is considering 2014/15, some suggestions for 2015/16 include:

- Complaints Handling Process, Environmental Information Regulations and Freedom of Information Requests (both NPAs)
- Commercial Developments (primarily LLTNPA)

3. Next Steps

Officers from LLTNPA are meeting with KPMG to discuss the internal audit plan immediately following the Audit Committee meeting on 24 June. CNPA are planning to do the same on 27 June. This should allow an audit plan to be agreed over the summer with work on the audit commencing in the autumn of 2014.

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4. Recommendation

Members are invited to note the contents of this paper and provide feedback to officers on the areas suggested in point 2 above.

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