

National Park Authority Audit Committee Meeting

Agenda Item 6



Report on Internal Audit of Payroll & Pensions 2014/15

Paper for decision

1. Background

- 1.1 The internal audit of payroll and pensions was carried out by KPMG in September 2014.
- 1.2 The draft report from KPMG outlining their findings is attached as Appendix 1. The report is substantially complete in relation to LLTNPA with simply a few minor wording changes to be made.
- 1.3 This report shows four low risks and one moderate risk, as well as a number of areas of good practice. Four of these risks have already had corrective actions implemented by the team involved, leaving one low risk action to be implemented prior to 31 March 2015.
- 1.4 The report also makes some suggestions in relation to the potential for shared services and outsourcing of the payroll (see page 4 and page 12). Consideration will be given to this over the next year.

2. Recommendation

- 2.1 Members are invited to note the contents of the reports and endorse the management responses noted therein.

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