

National Park Authority Audit Committee

Agenda Item 10



Internal Audit Plan 2017/18 - Final

1. Purpose

The purpose of this paper is to confirm the Internal Audit work planned for completion in 2017/18 and date to be reported to the Audit Committee.

2. Context

The Internal Audit Plan for 2016-2019 was approved at the September and December 2016 Audit Committees. This contained an outline of the plan for the 3 years and the Audit Committee agreed revisions to this outline plan for 2017/18 in March 2017 and the updated plan is shown below.

3. Final Internal Audit Plan for 2017/18

The outline plan for 2016-2019 identified that 37 days would be provided in 2017/18 to cover the following areas:

Audit Area	Days	Initial Scope	Audit Committee
Banking review	5	Policies and procedures Approval processes Review of work previously carried out Banking costs / selection of provider On-line banking controls Controls over cheques Reconciliation processes Reliance on external audit	September
Controls Risk Self-Assessment (CRSA)	5	Follow up on 2016/17 audit actions Accounting for VAT Financial ledger Treasury and cash management Project accounting Complaints handling Risk Register General: Records Management Retention Schedule; Controlled Stationery; TV licences	September

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Energy Management / Facilities Management	6	<u>Energy Management</u> Policies and procedures Annual Climate Change Report Public bodies requirements Performance Indicators – pollution / air quality measures Actions to mitigate impact on environment <u>Facilities Management</u> Policies and procedures Facilities Management standards: security; passes; control of keys; fault reporting; maintenance programme; reliance on 2016/17 CRSA audit	December
Freedom of Information / Environmental Information Regulations	6	Policies, procedures and legislation Publication scheme FOI statistics / reporting processes Resource requirements Comparison with other organisations	December
Fixed Penalty Notices / Byelaws	6	Scope yet to be finalised	March
Follow up on previous recommendations	2		
Planning / Meetings / Review	7		

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