

National Park Authority

Audit & Risk Committee Meeting

Agenda Item 7



Draft Internal Audit Plan 2018/19

Paper for decision

1. Purpose

The purpose of this paper is to agree on the Internal Audit work that should be planned for completion in 2018/19.

2. Recommendation

Members are asked to review the audits suggested in the paper and confirm approval and / or provide additional suggestions.

3. Context

The Internal Audit Plan for 2016-2019 was approved at the December 2016 Audit Committee. This contained an outline of the plan for the 3 years. It is now a suitable point to review the outline plan and agree the audit work that should take place in 2018/19.

4. Proposed Internal Audit Plan for 2018/19

4.1 The outline plan for 2016-2019 identified that 33 days would be provided in 2018/19 to cover ICT General Review, Greenspace, Performance Indicators, Procurement plus one other 'yet to be defined' audit. It is proposed that ICT General Review is replaced following the very intensive review that resulted in cyber essentials PLUS accreditation being achieved.

4.2 The following plan is proposed:

Audit Area	Days	Comment	Suggested Timing
Ranger Deployment	5	Following on from the Internal Audit of the 2017 Camping Management Byelaws, a review of the ranger deployment model to provide reassurance of efficient and effective service delivery.	November/ December
Access	5	Review compliance with our duties as an Access Authority in discharging our duties and powers as required by the Land Reform (Scotland) Act 2003 and associated guidance issued by the Scottish Government.	September

National Park Authority

Audit & Risk Committee Meeting

Agenda Item 7

Draft Internal Audit Plan 2018/19

Audit Area	Days	Comment	Suggested Timing
Greenspace	5	Review the management and maintenance of our responsibilities for our owned, leased or managed by agreement greenspaces.	September/ October
Performance Indicators	5	Review of how performance indicators are established and will be reported and their appropriateness for the measurement of achievement of our strategic and organisational objectives.	April
Procurement	6	Review the procurement strategy, management of and compliance with the procurement process; single tender, non-competitive actions, quotes, tendering, contract management, risk contract management and evaluation of value delivered.	August
Follow up on previous recommendations	2		
Planning / Meetings / Review	5		

- 4.3 It would be helpful to discuss the above areas and reach agreement on the Internal Audit plan for 2018/19.

Author & Executive Sponsor: Jaki Carnegie, Director Corporate Services