

National Park Authority

Audit & Risk Committee Meeting

Agenda Item 9



Update on Internal Audit Plan 2020-21

Paper for discussion

1. Purpose

The purpose of this paper is to set out our current thinking on potential areas to include in our internal audit plan for 2020-21.

2. Recommendation

We are in the process of finalising our procurement of internal audit services from April 2021. Since the internal audit plan is created in discussion with our internal auditors, we will only be able to propose a full plan once the procurement and contracting is complete.

Nonetheless, we have been considering potential areas for inclusion in the plan and welcome your views on:

- the list of items in section 4 below
- whether there are any additional items we should consider with the internal auditors

Note that in 2019/20 we undertook 5 internal audits.

3. Background

The Scottish Public Finance Manual (SPFM) explains that:

- 'Internal audit should provide an independent, objective assurance and consulting service designed to add value and improve an organisation's operations. It should provide an appraisal of an organisation's governance, risk management and internal control system and take the action needed to provide Accountable Officers with a continuing assurance that the organisation's risk management, control and governance arrangements are adequate and effective'

The annual internal audit plan should have relevance to the key risks to the organisation and the strategic objectives of the organisation including as set out in Our 5-Year (Corporate) Plan.

4. Potential areas for internal audit in 2020-21

Area	Context
Financial and strategic planning	The National Park continues to have ambitious goals as set out in our National Park Partnership Plan (NPPP) and Our 5-Year (Corporate) Plan. At the same time, we continue to face constrained resources. It could be useful to review how we go about our strategic planning year-on-year and

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	how this aligns with organisational budgets.
IT / cyber security	Effective IT is increasingly important to our delivery. With consistently increasing cyber security threats, and our new approach to networks services through SWAN, it could be useful to review some IT processes.
Fleet management	We recently introduced electric vehicles to our fleet. In the context of the climate emergency and reducing our environmental impact, it could be worth reviewing how we manage and use our fleet.
Complaints handling	How we handle complaints is important to the service we provide to the public, and to how we seek continual improvement and manage our reputation. It could be worth reviewing this process to ensure it remains effective.
Health and Safety	We have recently brought in a number of new policies and processes associated with health and safety. It could be useful to review the implementation of one or more of these.
Other items	Items suggested by the Audit & Risk Committee, Internal Audit provider, and wider staff to be considered as we establish a proposed plan.

5. Next steps

Based on feedback from this discussion, and following appointment of our internal auditors from April 2021, we will bring a full internal audit plan to the June 2020 meeting.

Author and Executive Sponsor: Pete Wightman, Director of Corporate Services