

National Park Authority

Audit & Risk Committee Meeting

Agenda Item 5



Internal Audit Annual Report 2019/20

Paper for noting

1. Purpose

The purpose of this paper is to present the Internal Audit Annual Report 2019/20, which has been completed by West Dunbartonshire Council, the Authority's Internal Auditor for the period.

2. Recommendation

Members are asked to note the Annual Report for 2019/20.

3. Background

The Head of Internal Audit is required under the Public Sector Internal Audit Standards to provide the Committee with an annual internal audit opinion based on the work performed during the financial year. Under the Terms of Reference of this Committee, Internal Audit's Annual Report and Opinion is to be presented to Members.

In addition, the Internal Auditor's opinion is included in the Governance Statement within the Annual Accounts and Report. The Audit & Risk Committee should use this and other sources of assurance to make its annual report to the Board.

4. Summary of Internal Audit Annual Report for 2019/20

Internal Audit have concluded for the financial year ended 31st March 2020, "substantially effective arrangements are in place in relation to the Park Authority's systems of governance, risk management and internal control". The evaluated controls have identified a generally sound system of internal control with a few specific control weaknesses. There is reasonable assurance that risks are being managed and the organisation's key objectives are being met.

During the year, 5 internal audits were completed, with 4 medium findings and 11 low findings identified. Actions have been completed to address all of the medium findings and at the point of writing the report, 4 low findings remained open.

Following the COVID-19 pandemic, the annual accounts timetable was reviewed, with the accounts now due for signing in September 2020.

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As such, the Statements of Assurance have not yet been completed by the Executive Team and Chief Executive. We currently expect that these will be presented at the September Audit and Risk Committee to support the completion of the annual accounts.

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Executive Sponsor: Pete Wightman, Director of Corporate Services

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