

National Park Authority

Audit & Risk Committee Meeting

Agenda Item 6



Internal Audit Plan 2020-21

Paper for discussion

1. Purpose

The purpose of this paper is to provide details of the internal audit plan for 2020/21 and the outputs which the Committee and senior management can expect from Internal Audit in 2020-21.

2. Recommendation

Committee is asked to approve the audit plan for 2020-21.

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. Summary of Areas for internal audit in 2020-21

Area	Summary of area for audit
Risk Management	To provide assurance on the current risk management arrangements in operation within the business which is a key governance area for any organisation. This review will be undertaken following the roll out of the revised Risk Management policy.
Fleet Management	To provide assurance on the current arrangements for management of the fleet of vehicles in use within the organisation. This will include a particular focus on the recent switch to electric vehicles within the fleet and consideration of carbon reduction priorities.

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Area	Summary of area for audit
Financial Governance	To provide assurance on the arrangements within the organisation for financial governance, specifically on the areas of budget setting, budget monitoring and reporting throughout the year and keeping those charged with governance advised of the current financial position of the organisation. Of particular relevance in the current challenging financial climate and the risk that without sound financial governance arrangements the ability to deliver the outcomes and priorities within the National Park Authority Partnership Plan and your 5 year plan may be in jeopardy.
IT Governance	The implementation of SWAN could give rise to greater risks initially in relation to IT. Therefore we would propose including an IT general controls review to understand the current landscape in relation to IT. This would then be built upon in future years to take deeper dives into specific areas in relation to IT.
Assurance Mapping	Prepare an assurance map for the Park Authority which can be used by Management, the Members of the Audit & Risk Committee and Internal/External Audit. We will build on previous work by management in this area. The assurance map will identify the different sources of assurance and also any gaps.

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