



Internal Audit Update Report

Agenda Item 7

National Park Authority Audit & Risk Committee Meeting Tuesday 6 December 2022

Paper for information

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1. Purpose

1.1. The purpose of this paper is to provide the Committee with an update on the delivery of the agreed 2022/23 Internal Audit plan, and the performance of the Internal Audit team over the first half of 2022/23.

2. Recommendation(s)

2.1 Members of the Committee are asked to note the content of the report.

3. Contribution to National Park Partnership Plan and/or Our 5-year Plan

3.1 A sound system of internal control and governance arrangements assists the Park Authority in achieving its strategic objectives and 5-year Plan.

4. Background

4.1 As part of the agreed Internal Audit Plan, there were five assurance reviews to be undertaken during 2022/23.

5. Internal Audit Activity

5.1 The table below provides further details on the reviews and the current status of each review.

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Internal Audit Review	Current Status
Payroll	
To provide assurance that all staff currently being paid are bona fide employees and being paid at the correct salary, number of hours etc. Work will also be undertaken in relation to the payments to bank staff.	Fieldwork in progress Due to be reported to next Audit & Risk Committee meeting.
Carbon Management	
To provide assurance on the outcomes being reported to enable the National Park Authority to meet its ambition of achieving net zero.	Currently postponed at management's request due to staff turnover.
Unannounced Spot Check	
To provide assurance on the arrangements for income management, information security and physical security at a site within the National Park Authority.	Complete Previously reported to Audit & Risk Committee.
Cyber Resilience	
To provide assurance on the steps being taken within the National Park Authority to tackle cyber threats. The review will include the roles and responsibilities of parties involved.	Fieldwork in progress Due to be reported to next Audit & Risk Committee meeting.
Procurement	
To provide assurance that procurement is being undertaken within the National Park Authority in compliance with procurement guidelines and rules.	Due to be undertaken in Q4 at the request of management.

6. Internal Audit Performance

6.1 The following tables provide details on Internal Audit's performance for the first half of 2022/23.

Table 1. Overall Audit Glasgow Team – Establishment

Analysis of staff	Oct 2021	Oct 2022
Number of Qualified staff (FTE*)	18.8	16.7
Number of staff with a recognised counter fraud qualification (FTE)	7	5.5
Number of Trainees (FTE)	5	7
Number of graduate apprentices (FTE)	0	4
Training Days (including professional qualification)	42	57
Training Days per Staff Member	1.4	1.7
Sickness absence per staff member (annual target 5 days)	3.6	1.0

* Full Time Equivalent

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Table 2. Internal Audit targets

	Target	2021/22	2022/23
1	Complete all required fieldwork to prepare the Annual Opinion	Complete	Not yet due
2	Maintain British Standards Institute ISO 9001:2008 accreditation	Compliant	Not yet due
3	Internal and External quality assessments against Public Sector Internal Audit Standards	Compliant	Not yet due

6.2 Overall the assurance work for 2022/23 is progressing well and is expected to be completed to enable the Chief Internal Auditor to provide his annual audit opinion for 2022/23.

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