



Internal Audit Update Report

Agenda Item 6

National Park Authority Audit & Risk Committee Meeting
Tuesday 5th December 2023

Paper for information

Contents

1. Purpose	1
2. Recommendation(s)	1
3. Contribution to National Park Partnership Plan and/or Our 5-year Plan	1
4. Background	1
5. Internal Audit Activity.....	1
6. Internal Audit Performance	2

1. Purpose

1.1. The purpose of this paper is to provide the Committee with an update on the delivery of the agreed 2023/24 Internal Audit plan, and the performance of the Internal Audit team over the first half of 2023/24.

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 2023/24.

5. Internal Audit Activity

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

OFFICIAL

Internal Audit Review	Current Status
Workforce and Succession Planning	
To provide assurance that there are effective arrangements in place for workforce and succession planning to ensure that the right staff are in the right place with the right skills.	Complete Reported to Audit & Risk Committee December 2023.
Use of Consultants	
To provide assurance that there are sufficient and appropriate controls in place covering the use of consultants by the National Park Authority.	Currently postponed to Q4 at management's request.
Asset Management	
To provide assurance on the asset management arrangements in place within the National Park Authority.	Fieldwork Complete Report being agreed.
Cyber Risk Management	
To build upon the cyber resilience work undertaken in 2022/23. To provide assurance on the steps continuing to be taken within the National Park Authority to tackle cyber threats.	Scheduled to start on Q4
Volunteering Team	
To provide assurance on the arrangements for recruitment of volunteers and the process for deploying them across the national park.	Fieldwork in progress

6. Internal Audit Performance

6.1 The following tables provide details on Internal Audit's performance for the first half of 2023/24.

Table 1. Overall Audit Glasgow Team – Establishment

Analysis of staff	Oct 2022	Oct 2023
Number of Qualified staff (FTE*)	16.7	17.7
Number of staff with a recognised counter fraud qualification (FTE)	5.5	4.6
Number of Trainees (FTE)	7	5
Number of graduate apprentices (FTE)	4	2
Training Days (including professional qualification)	57	134
Training Days per Staff Member	1.7	4.6
Sickness absence per staff member (annual target 5 days)	1.0	2.4

* Full Time Equivalent

OFFICIAL

OFFICIAL

Table 2. Internal Audit targets

	Target	2022/23	2023/24
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 2023/24 is progressing well and is expected to be completed to enable the Chief Internal Auditor to provide his annual audit opinion for 2023/24.

Author(s): Duncan Black, Chief Internal Auditor, Audit Glasgow