REPORT OF INTERNAL AUDITOR

SUBJECT:
INTERNAL AUDIT STRATEGY 2017/18 TO 2019/20

Background:

To receive the internal audit strategy for 2017/18 to 2019/20 from the Authority's Internal Auditors Gateway Assure.

RECOMMENDATION: **To note the Internal Audit Strategy 2017/18 to 2019/20**
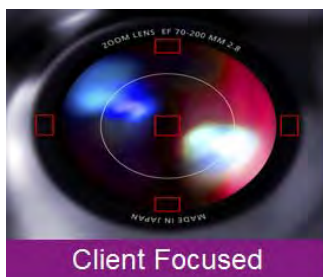
Background documents

(For further information, please contact Richard Griffiths, extension 4815 or at Richardg@pembrokeshirecoast.org.uk)

Internal Audit Strategy (DRAFT)

2017/18 – 2019/20

Pembrokeshire Coast National Park Authority

Client Focused

Providing Guidance

Driving Forward

Clear Assurance

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CONTACT DETAILS

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INTRODUCTION

The purpose of internal audit is to provide the Authority, Audit & Corporate Service Review Committee, Section 151 Officer and the Chief Executive with an independent and objective opinion on risk management, control and governance and their effectiveness in achieving the Authority's agreed objectives. This opinion forms part of the framework of assurances that the Authority receives and should be used to help inform annual internal control and governance statements.   Internal audit also has an independent and objective consultancy role to help line managers and team leaders improve risk management, governance and control.

In achieving this, we recognise that National Park Authorities have two statutory purposes, set out in the Environment Act 1995, being:

- to conserve and enhance the natural beauty, wildlife and cultural heritage of the National Park, and
- to promote opportunities for public enjoyment and understanding of the special qualities of the National Park,

 as well as a statutory duty:

- to foster the economic and social well-being of communities living within the National Park.

The assurance provided by internal audit must be set in this context.

The purpose of this document is to provide the Authority with an Internal Audit Strategy (IAS), based upon an assessment of audit need. The Audit Needs Assessment (ANA) represents a critical ingredient in the provision of adequate relevant and timely internal audit to the Authority. It is used to direct internal audit resources to those aspects of the organisation that are assessed as generating the greatest risk to the achievement of its objectives and where internal audit can provide assistance to the development of control. This ensures that internal audit's efforts are effectively prioritised and focused upon the Authority's key objectives and current issues, so that the benefits from investment in audit are maximised through the development of an informed and effective IAS.

Our Responsibilities

Our professional responsibilities as internal auditors are set out in the Institute of Internal Auditors' (IIA) International Professional Practice Framework (IPPF) 2013 and the Public Sector Internal Audit Standards (PSIAS) 2013.

In line with these requirements, we perform our internal audit work with a view to reviewing and evaluating the risk management, control and governance arrangements that the Authority has in place to:

- Establish and monitor the achievement of the organisation's objectives.
- Identify, assess and manage the risks to achieving the organisation's objectives.
- Formulate and evaluate policy, or provide policy advice, within the responsibilities of the Chief Executive.
- Ensure the economical, effective and efficient use of resources.
- Ensure compliance with established policies, procedures, laws and regulations, including the organisation's own governance arrangements.
- Safeguard the organisation's assets and interests from losses of all kinds, including those arising from fraud, irregularity or corruption.

▪   Ensure the integrity and reliability of information, accounts and data.

Responsibility for a sound system of internal controls rests with management and work performed by internal audit should not be relied upon to identify all weaknesses which exist or all improvements which may be made. Acceptance and effective implementation of recommendations arising from our work makes an important contribution to the maintenance of reliable systems of internal control, risk management and governance.

Internal audit should not be relied upon to identify fraud or irregularity, although our procedures are designed so that any material irregularity has a reasonable probability of discovery. Responsibility for the identification, investigation and response to fraud rests with management.

Inherent risks exist within all organisations due to the nature of their activities and can never be completely removed; therefore these risks must be effectively managed in order to ensure that the aims, objectives and targets for the organisation are achieved. For this reason the Authority establishes internal controls that are specifically aimed at addressing these risks and managing residual risk exposure.

Internal audit therefore reviews those areas subject to highest inherent risk, evaluates the control environment and reports formally upon the findings.

The ANA process drives the development of the IAS and directs internal audit resources to those areas of the Authority's activities that are assessed as presenting the greatest risk to the achievement of its objectives.

FLEXIBILITY

Please note that the IAS will be refreshed annually and there is flexibility to reallocate days in-year (subject to Audit & Corporate Service Review Committee approval) to reflect any emerging issues.

CONSIDERATIONS REQUIRED OF THE AUDIT & CORPORATE SERVICE REVIEW COMMITTEE

We propose the IAS as detailed within Appendix A of this document based upon our assessment of the Authority's audit need established through the process detailed in section 2.

It is the responsibility of the Audit & Corporate Service Review Committee to consider and approve the Strategy. It is therefore important that as a Committee you are comfortable with the proposed strategy, we believe the following to represent some of the key considerations required:

▪   Does the IAS (as set out at Appendix A) appropriately cover the Authority's key risks as they are recognised by the Committee?

▪   Does the strategy include all those areas that the Committee would expect to be subject to internal audit coverage, both in terms of our professional responsibilities as well as covering areas of concern flagged by management and the Committee?

▪   Is the level of audit resource accepted by the Committee and agreed as appropriate, given the level of assurance required?

▪   Does the periodic plan for the coming year (as set out at Appendix B) reflect the areas that the Committee believe should be covered as priority in 2017/18?

DEVELOPING THE INTERNAL AUDIT STRATEGY

THE AUDIT NEEDS ASSESSMENT (ANA) PROCESS

Our audit approach is risk based. In order to identify the areas that require internal audit coverage, we need to understand the risks facing the organisation.

We have undertaken the needs assessment using the following process:

- We confirmed the core objectives of the Authority and the specific key risks associated with the achievement of those objectives through analysis of key documents and discussion; and
- Considered the sources of assurance available to the Authority and identified areas where internal audit is the appropriate provider.

The ANA also identified areas of coverage where internal audit can provide a tangible input to assurance, for example:

- Requirements and guidance issued by funders or regulators (where applicable);
- Work required in order for external audit to place reliance on internal audit work of core financial systems in accordance with the managed audit concept;
- Areas of concern flagged by management or Committee;
- Emerging issues; and
- Need for ongoing assurance in relation to key aspects of internal control.

AUDIT TIMING

We have assessed each system in terms of its relative importance and its likely risk impact on the Authority and have allocated a number of audit days to the audit of each system within a three year strategy which aims to utilise the available resource to focus upon and comprehensively audit those areas of significant risk included in the risk register.

The timing of audits within the strategy has been arrived at through consideration of:

- The priority for each area of coverage, in terms of levels of risk to the Authority.
- Whether there are management or Authority concerns regarding a particular area.
- Whether or not there have been significant systems, staff or organisational changes.
- Time since the last audit of the area and the outcomes of that audit.
- When specific risks are considered likely to impact upon the Authority.

AUDIT RESOURCES

Our professional judgement has been applied in assessing the level of resource required to for each particular assignment within the strategic cycle. The level of resource applied depends upon:

- System complexity.
- Factors such as number of locations, transactions and frequency.
- The assurance which can be brought forward from previous audits.
- The objectives and scope of the proposed audit.

OTHER RESOURCE ALLOCATIONS

Further resource allocation is provided for within the IAS in the following areas:

Audit Management

Used for Director and Manager level quality control, client and external audit liaison and report preparation for and attendance at Audit & Corporate Service Review Committee meetings.

Follow Up

Utilised to assess the degree of implementation achieved in relation to previous audit recommendations.

Contingency

Provision made in accordance with professional standards which will only be utilised should the need arise, for example, for unplanned and ad-hoc work and will be subject to prior approval in accordance with the Authority's normal procedures. No contingency has currently been provided in this internal audit strategy.

MANAGED AUDIT

All professional standards are now consistent in respect of Managed Audit; the external auditor should not direct the work of internal audit but rather review the work of internal audit and determine whether they may place reliance upon the work of internal audit when forming their opinion.

We work with external audit to maximise the reliance placed upon our work and release our files for external review.

Through this process the external auditor may satisfy themselves over any areas of mutual risk which are of interest between the assurance providers and rely upon the work of internal audit as they see fit.

Likewise it is not always necessary for internal audit to test controls directly in order for the organisation to gain assurance on them. In arriving at the IAS, we have taken into consideration the assurances that can be obtained from other review bodies (where applicable). The results of their work should be used to better focus the scope of internal audit activity.

FREQUENCY OF REVIEW

We will revisit and review the IAS on a continuous basis in order to ensure that it continues to address the current needs of the Authority and we will do this through maintaining a continuous dialogue with management and Audit & Corporate Service Review Committee.

A formal update will be performed each year to inform the annual periodic plan, but changes may be necessary in-year and these will be discussed with our contacts and taken to Audit & Corporate Service Review Committee for approval.

COMPLETENESS OF ASSESSMENTS & FUTURE REVIEWS

Our risk assessment is limited to matters emerging from the processes listed above. We will review and update this assessment and the resulting internal audit plan annually. However, if additional risks arise, or change in priority during the year, the audit plan will be reconsidered with management and, with the approval of Audit & Corporate Service Review Committee, amended to ensure that audit resources are focused on the new risk areas. Where appropriate we have cross-referenced the IAS to the Authority's Strategic Objectives and the Risk Register to provide assurance to the Audit & Corporate Service Review Committee that the proposed internal audit plan closely reflects the required assurances over your key controls.

KEY FINDINGS

AUDIT & CORPORATE SERVICE REVIEW COMMITTEE

We have reviewed the Audit & Corporate Service Review Committee minutes and have not identified any specific requests for audit attention.

We discussed the draft IAS for 2017/18 to 2019/20 with Audit & Corporate Service Review Committee at their meeting on the 15th February 2017; this strategy rolls forward plans considered at that stage and anticipates the assurance needs of the Authority in the next three years.

Strategic issues that have arisen in discussion with the Audit and Corporate Service Review Committee are shown below.

Key Messages & Findings	IA Plan Reference	Year
1. Potential for further budget cuts – members are conscious of the potential for further cuts to the Authority's budgets. To address this we will continue to focus our Key Financial Controls reviews to provide assurance that suitable arrangements are in place to establish, approve, manage and monitor budgets. This will be supported by review of key financial controls within systems that interface with corporate financial management. Further assurance at a devolved level will be achieved through our Departmental Reviews.	Key Financial Controls	Annual*
2. Work of other review bodies – members have advised that a number of other review bodies (internal and external) may be looking at similar areas. To address this we will review the output of reviews and use findings to refine the scope of our assurance work; to avoid repetition and target specific areas of risk. Output will also be used to inform the Head of Internal Audit Annual Opinion. We request that management forward the output of such reviews to internal audit as and when available.	Cross Cutting Theme	Cross Cutting Theme
3. Value for money remains a key theme for the Authority given the anticipated further reductions in resources available from the Welsh Government. We propose therefore to include this as a cross cutting theme within all internal audit work and to consider where benchmarking against other organisations will provide insight into best practice. 2016/17 considered compliance with Welsh Government Procurement Policy Statement June 2015.	Cross Cutting theme	Back office costs – Finance, HR and IT. Procurement

*Scope to be agreed.

AUDIT NEEDS ASSESSMENT MEETING

We met with members of the management team in order to develop our knowledge of the Authority, its key operations and discuss priorities for internal audit input from the organisation's perspective on the 4 January 2017. The key areas identified from our discussions are:

Key Messages & Findings	IA Plan Reference	Year
1. Commercialisation – the Authority is continues to review a number of its operations with a view to improved commercialisation to meet the financial challenges of reduced funding allocations. The Authority currently provides the following facilities: - Newport National Park Tourist Information Centre - Oriel y Parc Gallery & Visitor Centre - Tenby National Park Centre - Two Cafes - Educational Services - Car Parking (approx. 40 sites inc. 10 payment sites)	Departmental / Operational Reviews	Annual*
In the current financial environment the need for commercialised activities to achieve budgeted profitability is of prime importance. The Authority is considering how to best deliver services in an efficient manner; including for example the provision of information to visitors.	Income generation	2017/18
Consideration of cost and income associated with PCNPA requirements in terms of communication have been identified as a potential area for a deeper dive VFM exercise.	Communications	2017/18
2. Use of Brand – unlike some other National Parks the Authority exists within the 'destination' (Pembrokeshire) therefore it is important that the Authority maximises the impact of its promotional activities and the use of its complementary brand to benefit its operations and stakeholders.	Departmental / Operational Reviews	Annual*
3. Grant Making – the Authority operates a Sustainable Development Fund and Conservation Grants totalling approx. £100k p.a.	Grant Making	2018/19
4. Peer Comparison – the Authority is keen to learn from and share experiences with Brecon Beacons National Park Authority. The way in which we plan to achieve this in 2017/18 will be through further analysis arising from the National Benchmarking study.	Cross Cutting Themes	Annual*
	Grant income	2017/18
5. Safeguarding – national concern regarding safeguarding continues and in the light of the PCNPA's activity within education – there may be risks with regard to engagement with children and vulnerable adults	Safeguarding	2017/18

* Scope varies by year; to be agreed with Authority.

PREVIOUS INTERNAL AUDIT WORK

All outstanding recommendations from 2016/17 will be followed up and incorporated into our Follow Up schedule.

RISK REGISTER & ASSURANCE FRAMEWORK

We have reviewed the Authority's current Risk Register (as at Feb 2017) to ensure that those areas of greatest risk to the Authority are appropriately included within the IAS; for this purpose we have included all 'Red' priority risks.

To avoid duplication of effort and ensure the best use of resources we consider the other sources of assurance available to the Authority; we refer to this as the Assurance framework.

Where the Authority receives appropriate assurance on those risks within the Risk Register via other assurance providers or third parties we place reliance upon that work, review the outcomes where appropriate and avoid duplication of effort.

If control failings are identified, action plans instigated or projects established we may direct resource towards providing assurance over the arrangements in place to address those risks, improve controls or the governance arrangements in place to monitor progress against plans.

Risk Description	IA Plan Reference	Year
1. Risk of significant reduction of funding. (Risk 01)	Cross Cutting Theme	Cross Cutting Theme
2. Risk of budget cuts in partner organisations. (Risk 02)	Cross Cutting Theme	Cross Cutting Theme

* Scope varies by year; to be agreed with Authority.

The Authority's external audit provider is Wales Audit Office; we will liaise with the external auditor, make available all reports and provide access to our files to maximise the reliance placed upon our work (if appropriate). We will review the annual Management Letter points and follow up significant control issues through our Key Financial Controls review.

COMMENTARY

Strategic Systems

We have provided for a multi-layered approach to reviewing Corporate Governance. Firstly, our strategy provides for specific review of the operation of the Corporate Governance framework, the exact scope of our work to be agreed with management prior to commencement. Secondly, as a matter of routine we address aspects of Corporate Governance throughout the Audit Strategy; by considering the reporting framework for each system feeding up through the Authority's committee structure and the quality and appropriateness of the information supporting the monitoring and oversight role.

This approach encompasses elements of Corporate Governance throughout our strategy and the reviews contained therein, ensuring that we pay appropriate attention to Corporate Governance and provide an informed annual opinion as part of our Internal Audit Annual Report. Reviews will consider the Authority's compliance with recognised sources of good practice; to be agreed but which may include CIPFA Solace Delivering Good Governance in Local Government and the associated Guidance Note for Welsh

Authorities.

Audit of the Strategic Planning processes will provide assurance that the system of control delivers effective strategies to respond to changing aims, issues and opportunities. The review will not concern itself with policy decisions but rather the process by which the strategy has been arrived at; focusing upon such elements as engagement, alignment of departmental plans, consultation, approval and promotion.
The audit of Performance Management will seek to provide assurance that information provided to Authority regarding achievement against key performance indicators is accurate and timely therefore facilitating effective governance of the organisation.

Our Risk Management review will focus upon the effectiveness of the risk management processes and provide advice and guidance with respect to the latest developments, continued refinement and embedment of the risk management framework within management and operational frameworks. We provide annual opinion over risk management arrangements achieved through the performance of specific risk management reviews but also the inclusion of risk management as a core aspect of reviews throughout the audit strategy, therefore providing for consideration at many levels within the Authority.

Finance & Support

We will adopt a cyclical approach to the review of the Authority's finance system; recognising the assurance received from external audit in this area our work will focus upon core controls. With your agreement we will make our audit work available to the Authority's external auditors should they wish to review it as part of their audit planning process. We have provided for review of key aspects of the Authority's financial control and reporting mechanisms on a cyclical basis throughout the period of the strategy and focusing resources according to the level of perceived risk managed by each process. In this way assurance regarding the entirety of the financial systems of the organisation will be gained over the life of the strategy including general ledger controls, income and debtors, payroll, payments and creditors, and budgetary control.

Human Resources: the Authority needs to ensure that it can recruit and retain high quality staff; offering an environment where staff are developed to their full potential; and through which it can achieve its strategic objectives.

All organisations are vulnerable to staff change and therefore it is important that knowledge-sharing strategies are in place to minimise disruption and effective business continuity plans are in place for key posts. However, the impact of such changes are generally more significant on smaller organisations where less coverage exists for each post; initiatives such as cross-working, maintaining up to date policies and procedures, incentives for retention and extended notice periods can assist in managing this risk.

Operational Systems

Departmental / Operational Reviews: each year we propose to select a department / area of operation in consultation with management and Audit & Corporate Services Review Committee. The Authority operates a variety of facilities for the local community, business and visitors to the area; including visitor centres, cafes, tourist information centre and car parks. Reviews will consider those systems implemented at a departmental level for planning and delivery of services in accordance with objectives and associated budgets. This will ensure that our own work closely aligns itself with your own views of risk management, control and governance at an operational level. Our work in this area will be aligned with initiatives established through the Authority's Management Plan 2015 - 2019 and the supporting annual Improvement Plans.

Grant Funds: the Authority actively seeks and is in receipt of grant monies from various bodies including the Heritage Lottery Fund and Welsh Government to complement its core funding. Dependent upon the type and terms of the grant the Authority may be required to obtain an independent audit certificate; even where this is not the case most grant makers reserve the right to audit the use of funds and with this in mind it is beneficial for all organisations to have good grant management arrangements in place to

avoid/minimise the likelihood and potential for repayment of sums. We therefore propose that management arrangements in place to ensure the effective application for, management of, output monitoring, accounting and reporting of grant monies is reviewed.

Grant Making: The Authority operates a Sustainable Development Fund (matched 50% eligible costs) & Conservation Grants (maximum 25% of eligible costs); the current budgets for which total approximately £100k p.a.

The IAS aims to incorporate key reviews across the breadth of operational activity to ensure that risks to the achievement of departmental/project objectives are effectively managed. Furthermore, we will work with the Authority to ensure that the control environment is suitable for an organisation of your size and nature; supporting efficiency and Value for Money.

Information Technology

Most modern organisations place considerable reliance upon their IT infrastructure and management information systems, it is therefore crucial that appropriate attention is provided to these areas within our strategy.

The scope and objectives of IT work will be agreed with management prior to commencement to ensure that it focuses upon the current risks and developments within the Authority's IT systems.

Changes in the IT environment will need to be suitably considered and reflected within the Authority's Business Continuity plans.

Other Considerations

The IAS also includes other areas of work within the framework of controls to which attention has been provided for based upon our knowledge, present perception of relative risk, stability of the system and current developments in each area.

Peer Comparison

As part of our Audit Needs Assessment process we have considered with management how best to achieve additional benefits from the joint procurement exercise. We plan to provide consistency of team members across appointments to both Pembrokeshire Coast and Brecon Beacons National Park Authorities; with this approach the team will naturally be able to compare and contrast practices at both Authorities. Furthermore, both teams are led by Robin Pritchard as Head of Internal Audit.

When performing the Audit Needs Assessment process the areas for consideration highlighted by management were generally consistent; to complement this consistency we have attempted to align the timing of many reviews within the Internal Audit Strategy so that they will be performed at both Authorities in the same financial year. Subject to agreement of specific audit scopes with management, this approach should maximise the opportunity to compare practice between the two Authorities across the majority of the Audit Plan with any observations for learning from each other suitably reported within the respective reports.

Furthermore, we discussed the idea of joint thematic reviews whereby the specific scope is agreed jointly and the audit in essence performed as one review reported to both Authorities; such reviews would be resourced through the audit resource allocated for Departmental / Operational Reviews.

APPENDIX A – INTERNAL AUDIT STRATEGY 2017/18 – 2019/20

Audit	Description	IA Risk Appraisal	Last Internal Audit [1]	Cross Reference		Allocation of Resource		
				Risk [2]	Mgt. Plan[3]	2017/18	2018/19	2019/20
Strategic								
Strategic Planning	Production, monitoring and management of corporate strategic plans and alignment of departmental plans to ensure the co-ordinated achievement of objectives.	High	Unknown	33	✓		✓	
Risk Management	Review of the Risk Management Framework; considering policy, the Risk Register, training and embedment within strategic and operational activity. To inform Head of Internal Audit Annual Opinion.	High	2015/16				✓	
Corporate Governance	Ensuring there is an adequate framework of controls with regard to the Authority, and the way it discharges its responsibilities, committees, delegated authorities, planning, and accountability. To inform Head of Internal Audit Annual Opinion.	High	2015/16	10			✓	
Performance Management	Review of controls exercised over KPI data collection, analysis and reporting arrangements to provide assurance over information relied upon by and reported by the Authority.	High	2016/17	1, 31	✓			✓
Financial & Support								
Key Financial Controls	Cyclical review of key financial controls to ensure the accuracy of management information upon which decisions are based. Areas include: - Budgetary Control (2015/16) - General Ledger (2014/15) - Payroll & Expenses (proposed 2017/18) - Creditors (proposed 2016/17) - Bank - Income & Debtors (proposed 2018/19) - Treasury / Investments - Fixed Assets - Procurement (2016/17)	Medium	2015/16	1, 2	✓	3	✓	✓
Human Resources	Reviews to ensure that appropriate key controls operate over recruitment, appraisial and development of staff to achieve corporate objectives. Focus on HR role in 2017/18.	Medium	Unknown	8, 16, 17		3		
Health & Safety	Management arrangements in place to ensure compliance and monitoring of health and safety throughout the Authority.	High	Unknown	5, 21, 22, 23, 24, 26			✓	

Audit	Description	IA Risk Appraisal	Last Internal Audit [1]	Cross Reference		Allocation of Resource		
				Risk [2]	Mgt. Plan[3]	2017/18	2018/19	2019/20
Business Continuity	Proactive review of the Authority's business continuity arrangements to assist management in ensuring the minimum of disruption in the event of disaster; to include consideration of staff continuity and succession planning.	High	2016/17	5, 14, 16, 25, 29				✓
Operational								
Departmental / Operational Reviews	Review of management arrangements exercised over departmental / operational activities to ensure attainment of objectives, budgets and the delivery of effective services for the local community, businesses or visitors. The review will focus upon a different area each year to be agreed with management. Suggested areas include: - Visitor Centres & Cafes (2014/15) - Tourist Information Centre (2014/15) - Castles (2014/15) - Car Parks (2014/15) - Communications (proposed 2017/18 cost vs income) - Education - Park Delivery (2013/14) - Planning (2013/14)	High	2014/15	1, 13, 17, 19, 20, 34, 36	✓	2	✓	✓
Planning fees	Review of the fees associated with planning - introduction of pre-application fees was undertaken in 2016/17	Medium	2016/17		✓			✓
Grant Income	Review management arrangements in place to ensure the effective application for, management of, output monitoring, accounting and reporting of grant monies.	Medium	2014/15	1	✓	2		
Income Generation	Review of income generation activities within the National Park; focus on opportunities both existing and potential.	Medium	Unknown			3		
Safeguarding	Review of policies and procedures in relation to responsibilities regarding children and vulnerable adults.	High	Unknown			3		
Grant Making	Review of management arrangements in place to ensure effective promotion, assessment, award, payment, monitoring and reporting of grant expenditure.	Medium	2013/14	30	✓		✓	
Information Governance - Health Check	Health Check - regarding data handing, management and governance of data risks. Supported by further consideration of data security within aligned audit areas	High	2016/17					✓
Information Technology								
IT Health Check	High level IT health check review focusing on key controls surrounding IT strategy, implementation plans, network security, software licensing, email controls, website, internet controls and continuity arrangements. Scope and objectives to be agreed with management prior to	High	2013/14	15, 25, 37		3		

Audit	Description	IA Risk Appraisal	Last Internal Audit [1]	Cross Reference		Allocation of Resource		
				Risk [2]	Mgt. Plan[3]	2017/18	2018/19	2019/20
	commencement. Results to feed the prioritisation of future IT audit work.							
Other								
Follow Up	Review to provide assurance over the implementation of previously accepted audit recommendations.					2	✓	✓
Management	Quality management, attendance at progress meetings, compilation and update of the Internal Audit Strategy, Internal Audit Annual Report and attendance at Audit & Corporate Service Review Committee meetings.					4	✓	✓
Total						**25**	**25**	**25**

Notes

Last Internal Audit [1]   – Last identified internal audit review of 'area'; scope and depth may be different.
Risk [2]   – Risk Register entry reference.
Mgt. Plan [3]   – Aligned with 2015 - 2019 Management Plan objectives / actions.

APPENDIX B – ANNUAL PLAN 2017/18

Audit & Corporate Service Review Committee – 15 February 2017
Draft Internal Audit Strategy 2017/18 – 2019/20

Audit & Corporate Service Review Committee – 10 May 2017
Annual Head of Internal Audit Report 2016/17

Audit & Corporate Service Review Committee – 19 July 2017		Audit visit scheduled – 5 June 2017	
Visit 1 Audits	Plan Days	Client Contact	Comments
1. Safeguarding	3	Graeme Peake	
2. Key Financial Controls – Payroll and Expenses	3	Richard Griffiths	
3. Human Resources	3	Julie Skilton	
4. Grant Income	2	Richard Griffiths	
Follow Up	1		
Management	2		
Total	14		

Audit & Corporate Service Review Committee – 22 November 2018		Audit visit scheduled – 2 October 2017	
Visit 2 Audits	Plan Days	Client Contact	Comments
5. Departmental review - Communications	2	Tegryn Jones	
6. Income Generation	3	Richard Griffiths	
7. IT Health Check	3	Paul Funnell	
Follow up	1		
Management	2		
Total	11		

Audit & Corporate Service Review Committee – 14 February 2018
Internal Audit Strategy 2018/19 – 2020/21

TOTAL AUDIT DAYS 2017/18	25