REPORT OF INTERNAL AUDITOR

SUBJECT:
INTERNAL AUDIT STRATEGY 2019/20 TO 2021/22

Background:

To receive the internal audit strategy for 2019/20 to 2021/22 from the Authority's Internal Auditors Gateway Assure.

RECOMMENDATION: **To note the Internal Audit Strategy 2019/20 to 2021/22**
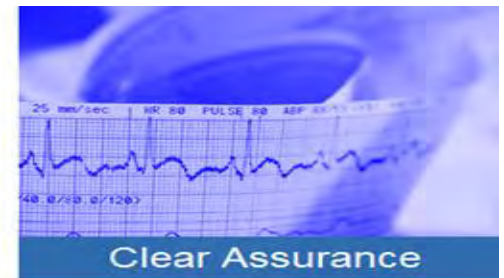
Background documents

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

Pembrokeshire Coast National Park Authority

Internal Audit Strategy (Draft)

2019/20 – 2021/22

Client Focused

Providing Guidance

Driving Forward

Clear Assurance

DRAFT INTERNAL AUDIT STRATEGY 2019/20 – 2021/22

Audit	Description	IA Risk Appraisal	Last Internal Audit [1]	Cross Reference		Allocation of Resource		
				Risk [2]	Mgt. Plan[3]	2019/20	2020/21	2021/22
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	2017/18	1, 2, 33, 39	✓		✓	
Risk Management	Review of the Risk Management Framework; considering policy, the Risk Register, training and embedment within strategic and operational activity. Follow up in 2019/20	High	2018/19	8		1		
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	Unknown	4, 5, 7, 8,10				✓
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	2018/19	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 (proposed 2016/17) Focus for 2018/19 on application of Exchequer Software.	Medium	2018/19	1, 2	✓	2	✓	✓
Human Resources	Reviews to ensure that appropriate key controls operate over recruitment, appraisial and development of staff to achieve corporate objectives. Focus on recruitment and retention in 2016/17 within business continuity review when staff leave to be followed by HR role in 2017/18.	Medium	2017/18	8, 16, 17			✓	

Audit	Description	IA Risk Appraisal	Last Internal Audit [1]	Cross Reference		Allocation of Resource		
				Risk [2]	Mgt. Plan[3]	2019/20	2020/21	2021/22
Health & Safety	Management arrangements in place to ensure compliance and monitoring of health and safety throughout the Authority including in relation to Visitors. Postponed in 2018/19	High	Unknown	5, 21, 22, 23, 24, 26		2		
Safeguarding	Review of policy and procedures for demonstration of compliance with legislation regarding young people and vulnerable adults	High	2016/17	34,35				✓
Equality	Review of processes through which achievement of the Strategic Equality Plan 2016 -2020 is being demonstrated	Medium		16			✓	
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	Unknown	5, 14, 16, 25, 29		3		
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 (2018/19) - Car Parks (2014/15) – consideration in 2019/20 of collection - Communications (2017/18) - Education - Rangers – consideration in 2019/20 of operational management - Estates - Park Delivery (2013/14)	High	2017/18	1, 13, 17, 19, 20, 31, 34, 36, 37	✓	4 3	✓	✓
Planning	Review of the introduction of pre-application fees in 2016/17 Consider review of planning application process including fees on 2019/20	Medium	2016/17	14, 25, 26	✓		✓	
Enforcement	Review of policy and procedures regarding Enforcement and Compliance with planning regulations	Medium		26				✓
Grant Income	Review management arrangements in place to ensure the effective application for, management of, output monitoring, accounting and reporting of grant monies.	Medium	2017/18	1	✓		✓	
Income Generation	Review of income generation within the national park, focus on opportunities both existing and potential.	Medium	2017/18	1			✓	

Audit	Description	IA Risk Appraisal	Last Internal Audit [1]	Cross Reference		Allocation of Resource		
				Risk [2]	Mgt. Plan[3]	2019/20	2020/21	2021/22
Grant Making	Review of management arrangements in place to ensure effective promotion, assessment, award, payment, monitoring and reporting of grant expenditure.	Medium	2013/14	15, 30	✓	2		
Fleet Management	Review of provision and management of PCNPA fleet regarding efficiency and effectiveness of procurement, maintenance and fuelling. Possible follow up on actions arising from Consultant Review in 2019/20?			33		2		
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. Note new EU General Data Protection Regulation (GDPR) expected enforcement from 25 May 2018 – suggested follow up on compliance 2019/20.	High	2016/17	40		2		
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 commencement. Results to feed the prioritisation of future IT audit work.	High	2017/18	15, 20, 25, 27			✓	
Other								
Follow Up	Review to provide assurance over the implementation of previously accepted audit recommendations.					1	✓	✓
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.					3	✓	✓
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 2018/19

Audit & Corporate Service Review Committee – 15 May 2019
Block 2 report 2018/19
Annual Head of Internal Audit Report 2017/18
Internal Audit Strategy 2019/20 – 2021/22

Audit & Corporate Service Review Committee – 6 November 2019		Audit visit scheduled – 8 July 2019	
Visit 1 Audits	**Plan Days**	**Client Contact**	**Comments**
1. Car Parks	4	Gary Meopham	
2. Grant making	2	Richard Griffiths	
3. Business Continuity	3	Tegryn Jones	
4. Information Governance	2	Tegryn Jones	
Management	1		
Total	**12**		

Audit & Corporate Service Review Committee – 12 February 2020		Audit visit scheduled – 7 October 2019	
Visit 2 Audits	**Plan Days**	**Client Contact**	**Comments**
5. Risk Management	1	Richard Griffiths	
6. Key Financial Controls	2	Richard Griffiths	
7. Health and Safety	2	Mike Jarrett	
8. Fleet Management – follow up	2	Tegryn Jones	
9. Rangers	3	Libby Taylor	
Follow up	1		
Management	2		
Total	**13**		

Audit & Corporate Service Review Committee – May 2020
Internal Audit Annual Report 2019/20
Internal Audit Strategy 2020/21 – 2022/23

TOTAL AUDIT DAYS 2019/20	**25**