

NFNPA RAPC 346/17

NEW FOREST NATIONAL PARK AUTHORITY

RESOURCES, AUDIT AND PERFORMANCE COMMITTEE – 13 NOVEMBER 2017

INTERNAL AUDIT PROGRESS REPORT – 2017/18

Report by: Antony Harvey, Head of Internal Audit (Interim).

1 Introduction

- 1.1 New Forest District Council Internal Audit team were appointed the Internal Auditor for the Authority for 2017/18.
- 1.2 The internal audit plan for 2017/18 was approved by the Resources, Audit and Performance Committee on 6 March 2017.
- 1.3 The purpose of this report is to inform the Resources, Audit and Performance Committee of progress made against the agreed internal audit plan for 2017/18 and to bring to their attention any significant audit issues uncovered during the course of our work.

2 Internal Audit Plan Progress

- 2.1 Annex 1 has been updated to reflect progress made (as at 13 October 17) against the agreed 18 audit days. The plan is on target to be completed within the financial year.
- 2.2 There are no significant audit issues or overdue high priority recommendations to bring to your attention.

3 Additional Information

- 3.1 Final internal audit reports are received by the Chief Finance Officer, the Chief Executive Officer, the Corporate Services Manager and other relevant Officers to ensure agreed actions are fulfilled.
- 3.2 Recommendations made are assigned to a responsible Officer with an agreed target date for completion. Internal Audit will follow up recommendations to ensure they are implemented satisfactorily in accordance with the agreed Internal Audit Working Protocol.
- 3.3 External Audit is also provided with copies of any audit paperwork to enable them to undertake their work.

4 Recommendation

It is recommended that the Committee note the report.

Papers:

NFNPA/RAPC 346/17 Internal Audit Progress Report 2017/18
NFNPA/RAPC 346/17 Annex 1 Internal Audit Plan for 2017/18

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Equality and Diversity Implications:

There are no specific equality or diversity implications arising out of this report

Internal Audit Plan for 2017/18

Annex 1

Audit Area	Estimated Review Date	Estimated Days	Progress made as at 13/10/2017	Additional Comments
Core Audit Work				
General Ledger including budgetary control and Bank Reconciliations	Quarter 3	4		
Accounts Payable	Quarter 4	2	In progress	Review brought forward to Q3
Treasury Management	Quarter 3	1	In progress	
Income and Cash Management (including planning income)	Quarter 3	3	In progress	
Other Management/ Operational Systems				
Risk Management and Business Continuity	Quarter 3	3		
IT Controls (including Cyber Security)	Quarter 2	2	Fieldwork complete	Close meeting to be held.
Follow up of previous recommendations	Ongoing throughout the year	1	In progress	
Internal Audit report / assurance statement	Quarter 1	1	Complete	Presented to RAPC 5 June 2017
Internal audit plan, preparation, monitoring and reporting	Quarter 4	1		
Audit Days		18		
Other Auditable systems				

Payroll (Undertaken under Payroll SLA).	Quarter 4	N/A		
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Assurance Level Definitions

Assurance Level	Definition
Substantial Assurance	A strong system of internal controls, designed and operating effectively.
Reasonable Assurance	A sound system of internal controls, but one where minor weaknesses were found in the system design, or a lack of compliance to the design.
Limited Assurance	Some weakness was identified in the overall system of controls, or the level of compliance resulted in risk to the achievement of system objectives.
No Assurance	Fundamental weakness was identified within one or more key controls, or controls were not operating effectively which may put at risk the achievement of the corporate control objective.