

NFNPA/RAPC 357/18

NEW FOREST NATIONAL PARK AUTHORITY

RESOURCES, AUDIT AND PERFORMANCE COMMITTEE – 5 MARCH 2018

INTERNAL AUDIT PLAN 2018/19 AND OVERVIEW OF THE SOUTHERN INTERNAL AUDIT PARTNERSHIP

Report by: Antony Harvey, Audit Group Manager (Southern Internal Audit Partnership)

1 Purpose

- 1.1 The purpose of this paper is to provide the Resources, Audit and Performance Committee with the Internal Audit Plan 2018-19 (Appendix 1), for the New Forrest National Park Authority and also provide an overview of the Southern Internal Audit Partnership (Appendix 2).
- 1.2 The aim of internal audit's work programme is to provide independent and objective assurance to management, in relation to the business activities, systems or processes under review that:
 - The framework of internal control, risk management and governance is appropriate and operating effectively; and
 - Risks to the achievement of the Authority's objectives are identified, assessed and managed to a defined acceptable level.

2 Summary

- 2.1 The Internal Audit Plan provides the mechanism through which the Chief Internal Auditor can ensure most appropriate use of internal audit resources to provide a clear statement of assurance on risk management, internal control and governance arrangements.
- 2.2 To ensure the Internal Audit Plan is aligned to the needs of the Authority, the plan has been developed following consultation Chief Finance Officer and with the Executive Board. A review of key corporate documents and our understanding of the organisation have informed the development of the plan.
- 2.3 The Internal Audit Plan will remain fluid and subject to on-going review, and amended in consultation with the relevant officers, to ensure it continues to reflect the needs of the Authority. Amendments to the plan will be identified through the Chief Internal Auditor's continued contact and liaison with those responsible for the governance of the Authority.

- 2.4 The Authority's 'internal audit charter' ensures the Chief Internal Auditor has sufficient resource necessary to fulfil the requirements and expectations to deliver an internal audit opinion. Significant matters that jeopardise the delivery of the plan, or require changes to the plan will be identified, addressed and reported to the Executive Board.

3 Additional Information

- 3.1 Provision for the delivery of Internal Audit is included within the Authority's Service Level Agreement with New Forest District Council.
- 3.2 During 2017, the Council reviewed its internal audit delivery model and have decided to join the Southern Internal Audit Partnership (SIAP) from April 2018. The SIAP is constituted under S101 of the Local Government Act 1972, and as such, the Council can join the Partnership as a 'discharge of function'. The SIAP is hosted by Hampshire County Council.
- 3.3 It is proposed that the Authority's Internal Audit provision continues under the existing Service Level Agreement with the Council and will therefore be delivered by the SIAP.
- 3.4 The Southern Internal Audit Partnership recently prepared a document for the New Forest District Council's Audit Committee (26 January 2018) providing an overview of the Partnership. This is included as Appendix 2 for information.

Recommendations

It is recommended that Members:

- **Approve the Internal Audit Plan for 2018/19 (Appendix 1);**
- **Note that delivery of Internal Audit will continue under the existing Service Level Agreement with New Forest District Council and provision will therefore transfer to the Southern Internal Audit Partnership (SIAP);**
- **Note the overview of the SIAP (Appendix 2).**

Papers:

NFNPA/RAPC 357/18	Cover paper
NFNPA/RAPC 357/18 Appendix 1:	Internal Audit Plan 2018/19
NFNPA/RAPC 357/18 Appendix 2:	Overview of SIAP

Equality and Diversity Implications:

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

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