

NFNPA RAPC 392/19

NEW FOREST NATIONAL PARK AUTHORITY

RESOURCES, AUDIT AND PERFORMANCE COMMITTEE – 04 MARCH 2019

INTERNAL AUDIT PLAN 2019/20

Report by: Antony Harvey. Deputy Head of Partnership (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 2019-20 (Appendix 1), for the New Forest National Park Authority.

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.

4 Recommendations

- 4.1 **It is recommended that the Committee approve the Internal Audit Plan for 2019/20 (Appendix 1).**

Contact:

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Appendices:

Appendix 1 – Internal Audit Plan 2019/20