

## Internal Audit Plan 2021-22

### New Forest National Park Authority

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**Southern Internal  
Audit Partnership**

Assurance through excellence  
and innovation

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## Introduction

The requirement for an internal audit function is detailed within the Accounts and Audit (England) Regulations 2015, which states that a relevant body must:

*‘Undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.’*

The standards for ‘proper practices’ are laid down in the Public Sector Internal Audit Standards [the Standards – updated 2017].

The role of internal audit is best summarised through its definition within the Standards, as an:

*‘Independent, objective assurance and consulting activity designed to add value and improve an organisations’ operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes’.*

The New Forest National Park Authority is responsible for establishing and maintaining appropriate risk management processes, control systems, accounting records and governance arrangements. Internal audit plays a vital role in advising the Authority that these arrangements are in place and operating effectively. The Authority’s response to internal audit activity should lead to the strengthening of the control environment and, therefore, contribute to the achievement of the organisations’ objectives.

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
- risk to the achievement of objectives is identified, assessed and managed to a defined acceptable level.

The internal audit plan provides the mechanism through which the Chief Internal Auditor can ensure the most appropriate use of internal audit resources to provide a clear statement of assurance on risk management, internal control and governance arrangements.

Internal Audit focus should be proportionate and appropriately aligned. The plan will remain fluid and subject to on-going review and amendment, in consultation with the relevant Audit Sponsors, to ensure it continues to reflect the needs of the service. Amendments to the

plan will be identified through the Southern Internal Audit Partnership's continued contact and liaison with those responsible for the governance of the New Forest National Park Authority.

### **Your Internal Audit Team**

Your internal audit service is provided by the Southern Internal Audit Partnership. The team will be led by Antony Harvey, Deputy Head of Southern Internal Audit Partnership supported by Liz Foster, Audit Manager.

### **Conformance with internal auditing standards**

The Southern Internal Audit Partnership service is designed to conform to the Public Sector Internal Audit Standards (PSIAS). Under the PSIAS there is a requirement for audit services to have an external quality assessment every five years. In September 2020 the Institute of Internal Auditors (IIA) completed an external quality assessment of the Southern Internal Audit Partnership. The report concluded:

*'The mandatory elements of the International Professional Practices Framework (IPPF) include the Definition of Internal Auditing, Code of Ethics, Core Principles and International Standards. There are 64 fundamental principles to achieve with 118 points of recommended practice. We assess against the principles.*

*It is our view that the Southern Internal Audit Partnership conforms to all 64 of these principles.*

*We have also reviewed SIAP conformance with the Public Sector Internal Audit Standards (PSIAS) and Local Government Application Note (LGAN).*

*We are pleased to report that SIAP conform with all relevant, associated elements.'*

### **Conflicts of Interest**

We are not aware of any relationships that may affect the independence and objectivity of the team, and which are required to be disclosed under internal auditing standards.

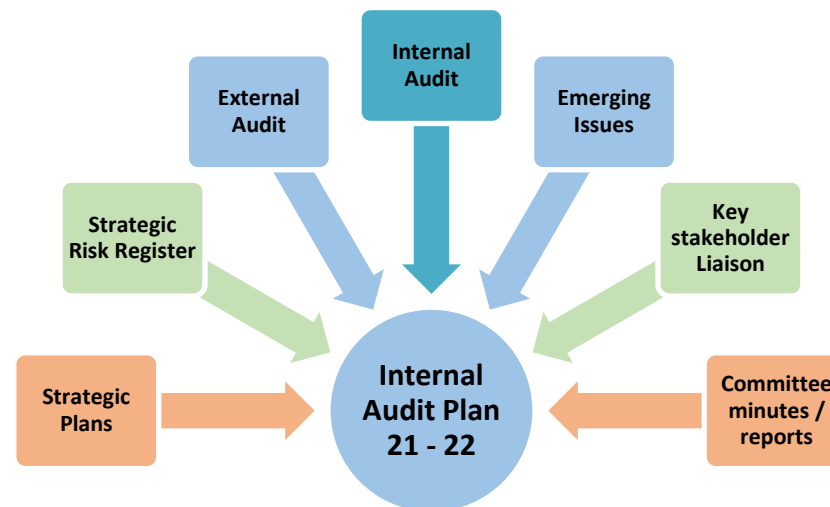
## Developing the internal audit plan 2021-22

We have used various sources of information and discussed priorities for internal audit with the Chief Finance Officer, the Executive Board and the Resources, Audit and Performance Committee.

Based on these conversations with key stakeholders, review of key corporate documents including the Business Plan and Risk Register, and our understanding of the organisation, the Southern Internal Audit Partnership have developed an annual audit plan for the coming year.

The Resources, Audit and Performance Committee is reminded that internal audit is only one source of assurance and through the delivery of our plan we will not, and do not seek to cover all risks and processes within the organisation.

We will however continue to work closely with other assurance providers to ensure that duplication is minimised and a suitable breadth of assurance is obtained.



## Internal Audit Plan 2021-22

| Audit  | Indicative scope  |
|--|---|
| Corporate Governance Framework                                       | To review the Corporate Governance Framework in place at the Authority, including governance structure, decision making and policies.   |
| Business Continuity / Disaster Recovery Planning – COVID 19 Response | To review processes in place for Business Continuity and Disaster Recovery including any lessons learnt and updates made due to the COVID-19 pandemic.  |
| ICT  | Assurance over cyber-attack prevention and response controls, following up and/or extending coverage from 2020-21.  |
| Financial System Reviews – Follow up                                 | The financial system reviews for the 2020-21 year will be completed in quarter 4. Provisional plan days should any follow up reviews be required, depending on the outcome of the 2020-21 audits. |
| Audit Management   | Plan preparation, monitoring and progress reporting; action tracking; audit advice and the Annual internal audit report and opinion.  |
| <b>Total Days</b>  | <b>18</b>   |