

NFNPA RAPC 276/15

NEW FOREST NATIONAL PARK AUTHORITY

RESOURCES, AUDIT AND PERFORMANCE COMMITTEE – 7 DECEMBER 2015

INTERNAL AUDIT PLAN PROGRESS REPORT – 2015/16

Report by: Glenda Chambers. Principal Auditor

1 Introduction

- 1.1 New Forest District Council Internal Audit team were appointed the Internal Auditor for the Authority for 2015/16.
- 1.2 The internal audit plan for 2015/16 was approved by the Resources and Performance Committee on 9 March 2015.
- 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 2015/16 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 26.10.15) 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 Business 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 276/15
NFNPA/RAPC 276/15 – Annex 1

Internal Audit Plan progress Report
Internal Audit Plan for 2015/16

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Internal Audit Plan for 2015/16

Annex 1

Audit Area	Estimated Audit Review Date	Estimated Days	Progress made as at 26/10/15	Actual Days to date	Additional Comments
General Ledger and Bank Reconciliations to include planning income reconciliation	Quarter 4	3	Not yet due		
Accounts Payable inc Grant spend	Quarter 3	3	Not yet due		
Treasury Management	Quarter 3	1	Not yet due		
Affordable Housing (Project)	Quarter 1	2	Ongoing	0.5	
Human Resources (Policy)	Quarter 3	2	Not yet due		This Audit has been moved to Quarter 3 from Quarter 2 due to the staff changes that have taken place within Internal Audit.
Information Governance (Data Quality / Transparency)	Quarter 2	2	Draft Report	2	
IT Controls	Quarter 3	2	Draft Report	2	
Follow up of previous recommendations	Ongoing throughout the year	1	N/A		Presented to RAPC, 1 st June 2015
Internal Audit report / assurance statement	Quarter 1	1	N/A		Presented to RAPC, 1 st June 2015
Internal audit plan, preparation,	Quarter 4	1	N/A		

monitoring and reporting					
Audit Days		18		4.5	
Other Auditable systems					
Payroll		N/A		N/A	Planned for Quarter 4.

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.