

Finance and Audit Group

25 May 2022

Subject: Strategic Internal Audit Plan 2022/23 – 2024/25

From: Head of Internal Audit – Newcastle City Council

1. Introduction

This report provides the Group with the Strategic Audit Plan for 2022/23 – 2024/25 and details of proposed audits to be delivered during 2022/23.

2. Recommendations

The Group/ Authority is asked to:

- approve the planned audits in the 2022/23 Internal Audit Plan
- approve the 3-year Strategic Internal Audit Plan

3. Strategic Internal Audit Plan 2022/23 – 2024/25

The Strategic Internal Audit Plan was developed in discussion with the Chief Executive and other senior officers of NNPA and following review of the Strategic Risk Register and other key documents.

Audits have been identified which reflect the current strategic risks facing NNPA. At the request of the Authority an optional audit is also listed for consideration. Finance and Audit Group is asked to consider the Strategic Audit Plan and decide if they would prefer the planned audits, or any other areas, to be included in the plan.

The updated Strategic Internal Audit Plan for 2022/23-2024/25 is attached at Appendix A of this report.

4. Strategic Internal Audit Plan 2022/23

The 2022/23 strategic internal audit plan is as follows:

Audit Area	High Level Audit Scope	Strategic Risk Register Ref	Days
Climate Change	To consider the Authority's strategy for responding to climate change and processes in place to achieve desired outcomes.	7	5
Business Intelligence	To review the quality of business information and intelligence used in business planning and allocation of resources.	4,5,6	5
Health & Safety	To review the Authority's overarching arrangements for Health & Safety.	1,6	5
Audit Planning, Audit Committee Support, Follow up and Advice	Attendance at Finance and Audit Group, preparation of Group reports, development of the audit plan, follow up of previous audit recommendations and ad hoc advice.		3
Total Days			18

5. Audit Objectives

Climate Change

This audit will focus on the arrangements in place to ensure NNPA can effectively respond to the climate change agenda. Specifically, consideration will be given to the following objectives:

- Ensure the Authority has a clear strategy and aims in place around Climate Change that make effective use of its position.
- Ensure the Authority takes account of relevant aspects of Government policy during the planning phase.
- Ensure specific programmes of work are appropriately assigned and have clear objectives and success criteria.
- Confirm regular monitoring takes place to ensure programmes of work are delivered and resources are used effectively.
- Consider how the National Park Authority collaborates with others on the Climate Change agenda

Business Intelligence

This audit will focus on ensuring the Authority makes effective use of data and intelligence to enable them to allocate resources to achieve its objectives.

Specifically, consideration will be given to the following objectives:

- Ensure the Authority has a clear perception regarding the nature of the data it wishes to collect and what the data will seek to achieve.
- Ensure a robust mechanism is in place to capture and verify business critical information and data.
- Ensure data collected is regularly updated and refreshed to ensure it is up to date and accurate.
- Ensure data is analysed effectively and provided to relevant officers for decision-making around allocation of resources.

Health & Safety

This audit will focus on the Authority's overarching arrangements for ensuring the Health & Safety of staff, visitors and other stakeholders. Specifically, consideration will be given to the following objectives:

- Ensure the Authority has in place a comprehensive Health & Safety Policy and associated procedures that reflect statutory requirements.
- Confirm that responsibility for Health & Safety management has been appropriately assigned and relevant training provided to key officers.
- Ensure Health & Safety risks are regularly reviewed, and measures put in place to mitigate risk, with specialist advice sought where necessary.
- Ensure appropriate incident management arrangements are in place.
- Ensure adequate reporting takes place both within the organisation (and externally where appropriate) regarding Health & Safety.

NB: The above are draft audit objectives and will be subject to further discussion and agreement prior to the commence of the audit.

6. Audit Advice and Follow Up

This time allocation will be used throughout the year on such activity as supporting the Finance and Audit Group, responding to queries from NNPA staff, advice, production of the audit plan and interviews with relevant officers to seek assurance and evidence to show implementation of the previous year's recommendations.

7. Completion of Audit Assignments

Following the completion of each piece of audit work a draft report will be issued to the relevant member of NNPA's Management Team for comment and requesting completion of

the report's action plan. The final reports will be issued to the Chief Executive and will be presented to the Finance and Audit Group at an appropriate meeting.

8. Contact Officers

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Appendix A –Strategic Audit Plan 2022/23 – 2024/25

Audit	Scope and coverage	2022/23 Days	2023/24 Days	2024/25 Days
Climate Change	To consider the Authority’s strategy for responding to climate change and processes in place to achieve desired outcomes.	X		
Business Intelligence	To review the quality of marketing information and intelligence used in business planning and allocation of resources.	X		
Health & Safety	To review the Authority’s overarching arrangements for Health & Safety to ensure they are in line with good practice.	X		
Governance	To consider the operation of governance arrangements across the organisation to ensure that they remain robust.		X	
Partnerships	To review partnerships arrangements to ensure adequate controls are in place and that they represent value for money.		X	
Income Generation	To cover income processes not assessed previously and other sources of income from estates, car parking, fundraising / donations, commercial income (set out in a commercial income plan) etc.		X	

Audit	Scope and coverage	2022/23 Days	2023/24 Days	2024/25 Days
Business Planning	To review the business planning process for the Authority, including identification of strategic aims and objectives, links to Government policy, and performance management.			X
Equality, Diversity & Inclusion	To review measures in place to ensure the Authority is a diverse and inclusive workplace.			X
Ancillary Financial Systems	To cover financial systems assurance work. Specifics to be determined in due course.			X
Future Ways of Working	To consider any recent changes to working practices, ensuring the overall control environment remains effective and any new ways of working are efficient.	Optional audit not scheduled		
Audit planning and attendance at Audit Committee	Attendance at Finance and Audit Group, preparation of Group reports, development of the audit plan, follow up of previous audit recommendations and ad hoc advice.	X	X	X
Total Days		18	18	18