

10. INTERNAL AUDIT 2023/24 ANNUAL REPORT

1. Purpose

This report asks Members to consider the Internal Audit 2023/24 Annual Report.

2. Context

2.1 The overall opinion of the Head of Internal Audit on the framework of governance, risk management and control operating in the Authority is that it provides Substantial Assurance. No reliance was placed on the work of other assurance bodies in reaching that opinion.

2.2 There are no significant control weaknesses which, in the opinion of the Head of Internal Audit, need to be considered for inclusion in the Annual Governance Statement.

2.3 There were 6 areas audited in 2023/24. 3 areas received an opinion of Substantial Assurance: Project Management, Performance Management and Creditors. 3 areas received an opinion of Reasonable Assurance: Planning Enforcement, Vehicles and Main Accounting. Follow up actions and implementation deadlines have been agreed with responsible managers and further details can be found within Appendix 1.

3. Proposals

3.1 Members are asked to consider the Internal Audit 2023/24 Annual Report. The report contains the Head of Internal Audit's overall assurance opinion, and a summary of the key findings in each area audited during the year. Stuart Cutts, Assistant Director – Audit Assurance, Veritau will be at the meeting to present the report and answer any Members questions.

4. Recommendations

1. The 2023/24 Annual Report from the Internal Auditors as set out in Appendix 1 be noted.

5. Corporate Implications

a. Legal

Pursuant to Regulation 5 of the Accounts and Audit Regulations 2015, the Authority, as a relevant authority defined in paragraph 2, Schedule 2 of the Local Audit and Accountability Act 2014, 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.

b. Financial

The cost of the Internal Audit Service contract is found from within the overall Finance budget.

c. National Park Management Plan and Authority Plan

The Authority Plan includes Objective F (Governance) - to have best practice governance arrangements in place.

d. Risk Management

The Internal Audit process is regarded as an important part of the overall internal controls operated by the Authority.

e. Net Zero

There is no impact.

6. Background papers (not previously published)

None.

7. Appendices

Appendix 1: Internal Audit Annual Report 2023/24

Report Author and Responsible Officer, Job Title and Publication Date

Author: Sinead Butler, Finance Manager & Chief Financial Officer 18th July 2024

Responsible Officer: Emily Fox, Head of Resources 09/07/2024