

9. INTERNAL AUDIT REPORT BLOCK 1 2024/25

1. Purpose

The report presents to Members the Internal Auditors recommendations for the first block of the 2024/25 Internal Audit and the agreed actions for consideration. The Internal Auditors will be present at the meeting to answer any questions relating to the audit report.

2. Context

2.1 The Auditors give an opinion based on four grades of assurance. Substantial Assurance, Reasonable Assurance, Limited Assurance and No Assurance. Budget setting, monitoring & reporting received a rating of Reasonable Assurance. Rent reviews, Leases & Concessions received a rating of Reasonableness Assurance and Moors for the future received a rating of Substantial Assurance.

2.2 The priority of agreed actions is determined based on a rating of Critical, Significant, Moderate and Opportunity. Budget setting, monitoring & reporting received four Moderate findings. Rent reviews, leases & concessions received one Moderate finding and two Significant findings and Moors for the future received none. Follow-up actions and implementation deadlines have been agreed with responsible managers and further details can be found within Appendix 1-3.

3. Proposals

3.1 Managers have carefully considered the internal auditors' recommendations, and the agreed actions are set out in the audit reports in Appendices 1 - 3 for Members consideration.

4. Recommendation

1. That the Internal Audit reports for the three areas covered under Block 1 for 2024/25. Budget setting, monitoring & reporting, Rent reviews, leases & concessions and Moors for the future (in appendices 1-3 respectively) be received and the proposed actions agreed.

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

There are resource implications of implementing recommendations and this is why the priority rating of recommendations is important as this has to be managed with existing budgets and staffing levels, taking account of the level of risk agreed by management. The cost of the Internal Audit Service Level Agreement is included 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 Report-Budget setting, monitoring & reporting

Appendix 2: Internal Audit Report-Rent reviews, leases & concessions

Appendix 3: Internal Audit Report-Moors for the future

Report Author and Responsible Officer, Job Title and Publication Date

Author: Sinead Butler, Finance Manager & Chief Financial Officer. Responsible Officer:
Emily Fox, Head of Resources 30 January 2025