




Internal Audit Work Programme 2025/26



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Introduction



- 1 This document sets out the planned 2025/26 programme of work for internal audit to be delivered for the Peak District National Park Authority ('the Authority').
- 2 The work of internal audit for the Authority is governed by the Accounts and Audit Regulations 2015 and the Global Internal Audit Standards (UK public sector)¹. In accordance with those standards, the Head of Internal Audit is required to provide an annual internal audit opinion to the Authority based on an objective assessment of the framework of governance, risk management and control.
- 3 The internal audit plan of work has been prepared on the basis of a risk assessment and takes into account the changes in the risk profile for the Authority. This is intended to ensure audit resources are prioritised towards those systems or areas which are considered to be higher risk and/or which contribute the most to the achievement of the Authority's priorities and objectives.
- 4 The content of the programme of work has been subject to consultation with the Chief Financial Officer and the Monitoring Officer, who have also consulted with other senior officers.
- 5 Responsibility for effective risk management, governance and internal control arrangements remains with the Authority. The Head of Internal Audit cannot be expected to prevent or detect all weaknesses or failures in internal control nor can audit work cover all areas of risk across the organisation.
- 6 The internal audit programme of work is submitted for formal approval by the National Park Authority who are responsible for overseeing the work of internal audit and monitoring progress against the plan. Any changes to the work programme will be agreed with the Chief Financial Officer or Monitoring Officer (as appropriate) and will be notified to National Park Authority meetings. We will provide updates on the scope and findings of our work to the National Park Authority throughout 2025/26.

2025/26 internal audit work programme



- 7 The internal audit work programme includes audits of financial and operational systems and services. The plan also includes an allocation of time to support the delivery of the audit work plan.
- 8 The proposed internal audit work programme for 2025/26 comprises 35 days coverage. Further details are included in table 1 below.

¹From 1 April 2025 the Public Sector Internal Audit Standards were replaced by the Global Internal Audit Standards (GIAS) and the Application Note: Global Internal Audit Standards in the UK Public Sector. Together, these are referred to as the GIAS (UK public sector) and represent the new standards regime to be followed.

Table 1: Proposed internal audit work programme for 2025/26.

Topic	Notes	Timing
IT business continuity and disaster recovery	A review of the effectiveness of business continuity and disaster recovery arrangements, including the extent to which these are being tested and communicated throughout the Authority.	July to September 2025
Risk management	A review of the arrangements to identify, monitor, and effectively manage the key risks relating to the Authority.	July to September 2025
HR onboarding process	A review of the effectiveness of, and compliance with, organisational procedures for new starters, covering pre-employment HR and payroll. Work will include: <ul style="list-style-type: none"> ▲ signed employment contracts (following findings raised by external audit in February 2025), and ▲ monthly payments made to casual staff. 	October to December 2025
Contract procedure rules (CPRs)	A review to ensure adequate arrangements are in place to ensure any exemptions to CPRs are captured, monitored and appropriately authorised.	October to December 2025
Rent reviews, leases, and concessions	A detailed follow up of the arrangements in place, including a review of the actions taken to address the control weaknesses identified in our previous audit work, reported in January 2025.	January to March 2026
Car parking income	The Authority plans to make additional capital investment, begun in-house enforcement, and made fee changes relating to car parking income. The specific focus of this work will be agreed with officers in Quarter 3 2025/26.	January to March 2026
Client support, advice & liaison	<ul style="list-style-type: none"> ▲ Audit planning and liaison ▲ Committee report preparation and attendance ▲ Follow up of previously agreed audit findings ▲ Preparing an updated Internal Audit Charter to reflect the requirements of the Global Internal Audit Standards (GIAS) (UK Public Sector) ▲ Other ad-hoc support and guidance (e.g. ensuring compliance with the Code of Practice for the Governance of Internal Audit in UK Local Government). 	Throughout 2025/26