

INTERNAL AUDIT REPORT BLOCK 2 2024/25

1. Purpose

The report presents to Members the Internal Auditors recommendations for the second block of the 2024/25 audit and the agreed actions for consideration. Thomas Absalom, Internal Audit Manager – Audit Assurance, Veritau will be present at the meeting and available answer any Members questions on the 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. Volunteering and Income received a rating of Substantial assurance. Reserves received a rating of Reasonableness Assurance.

2.2 The priority of agreed actions is determined based on a rating of Critical, Significant, Moderate and Opportunity. Reserves received two Moderate findings. Income received two Moderate findings and Volunteering 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. Recommendations

4.1 That the Internal Audit reports for the three areas covered under Block 2 for 2024/25 Income, Volunteering & Reserves (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 are 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. Our Internal Auditors provide independent assurance that internal controls are functioning as intended. They will report significant risks back to management and offer recommendations to combat such risks.

e. Net Zero

With the exception of attendance at Authority meetings where required, all meetings with Internal Auditors are held virtually, reducing the associated emissions caused by business travel.

6. Background papers (not previously published)

None.

7. Appendices

Appendix 1: Internal Audit Report-Volunteering

Appendix 2: Internal Audit Report-Income

Appendix 3: Internal Audit Report-Reserves

Report Author and Responsible Officer, Job Title and Publication Date

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