

INTERNAL AUDIT REPORT BLOCK 2 2025/26

1. Purpose

The report presents to Members the Internal Auditors recommendations for block two of the 2025/26 audit and the agreed actions for consideration.

2. Context

2.1 The Auditors give an opinion based on four grades of assurance. Substantial Assurance, Reasonable Assurance, Limited Assurance and No Assurance. Contract Procedural Rules received an overall opinion of Reasonable Assurance and New Starters and Casual Workers 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. Contract Procedural Rules received one Significant and two Moderate findings. New Starters and Casual Workers had no findings. Follow up actions and implementation deadlines have been agreed with the responsible manager and further details can be found within Appendix 1 and 2.

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 and 2 for Members consideration.

4. Recommendations

4.1 That the Internal Audit reports for the two areas covered under Block 2 for 2025/26 Contract Procedural Rules and New Starters and Casual Workers (in appendices 1 and 2 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- Contract Procedural Rules

Appendix 2: Internal Audit Report- New Starters and Casual Workers

Report Author and Responsible Officer, Job Title and Publication Date

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