



**PEAK
DISTRICT**
NATIONAL
PARK



Internal Audit Work Programme 2026/27

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Introduction



- 1 This report sets out the planned 2026/27 programme of work for internal audit to be delivered for the Peak District National Park Authority (the Authority).
- 2 The work of internal audit is governed by the Global Internal Audit Standards in the UK Public Sector (GIAS UK Public Sector). These standards are made up of:
 - ▲ the Global Internal Audit Standards (GIAS), set by our professional body, The Institute of Internal Auditors, and
 - ▲ the Application Note: Global Internal Audit Standards in the UK Public Sector, produced by the Relevant Internal Audit Standard Setters¹.
- 3 The Application Note contains interpretations and requirements which need to be applied to the GIAS so that they form a suitable basis for internal audit practice in the UK public sector.
- 4 Internal Audit maintains organisational independence. Auditors have no operational responsibilities, and safeguards are in place to prevent any impairment to independence or objectivity. Any actual or potential threats will be reported to the National Park Authority Committee. Veritau also operates a programme of ongoing quality assurance designed to confirm that audit work is delivered in accordance with the GIAS. The outcomes of these arrangements are reported annually to this Committee, alongside the annual audit opinion.
- 5 At the local level, the Authority has an internal audit charter. The charter addresses how internal audit is performed and governed, and its commitment to adhering to professional standards.
- 6 To conform to professional standards and the audit charter, the Head of Internal Audit must develop a plan based on a documented assessment of the Authority's strategies, objectives, and risks and on their understanding of the governance, risk management, and internal control arrangements. The plan should also be informed by input from key stakeholders, such as senior management and this Committee.
- 7 Internal audit work should be risk-based and dynamic, being undertaken in a way that supports achievement of organisational objectives. Accordingly, planned work should be reviewed and adjusted in response to changes to risks, priorities, operations, programmes, systems, and internal controls.
- 8 The GIAS UK Public Sector places a specific requirement on the Head of Internal Audit to prepare an overall conclusion (opinion), at the level of the organisation, about the effectiveness of governance, risk

¹ The Relevant Internal Audit Standard Setter for UK local government is CIPFA.

management, and internal control. This must be done at least annually in support of wider governance reporting.

- 9 The basis of the Head of Internal Audit's annual opinion is the outcomes from planned audit work undertaken over the year (referred to as the 'work programme'). Our work programme will include coverage of governance, risk management, and internal control which, in turn, allows an opinion to be given.

2026/27 internal audit work programme



Veritau work programme

- 10 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.
- 11 The proposed internal audit work programme for 2026/27 provides for 35 days in line with our contract with the Authority. Further details are included in table 1 below.
- 12 The identification of areas for inclusion in the programme of work has been informed by the discussion of risks and priorities with the Finance Manager and Authority Solicitor.

Sufficiency of resources

- 13 In accordance with Domain III of the Global Internal Audit Standards, the Authority determines the level of internal audit resource and understands the impact this has on the scope of assurance provided. The Head of Internal Audit has considered the planned programme of work for 2026/27 against the organisation's audit universe, risk profile and priorities. On this basis the agreed allocation of audit days provides a proportionate and appropriate basis for the delivery of independent internal audit assurance. Any annual audit opinion reflects the scope of work achievable within this agreed level of resource.

Approval

- 14 The internal audit work programme is submitted for formal approval by the Authority Committee, which is responsible for overseeing the work of internal audit and monitoring progress against the work programme.
- 15 Any changes to the work programme will be agreed with the Finance Manager or Authority Solicitor (as appropriate) and will be notified to the Committee. We will provide updates on the scope and findings of our work to the Committee throughout 2026/27.

Table 1: Proposed internal audit work programme for 2026/27.

Topic	Notes	Timing
Contract Procedure Rules	A review of compliance with the Authority's Contract Procedure Rules and related expenditure, covering potential off-contract spend and procurement governance and controls.	Quarter 4
Health & Safety	A review of the Authority's health and safety arrangements, including governance, staff training, risk assessments and working practices.	Quarter 3
Information Governance	A review of arrangements for reporting data breaches, handling FOIs and EIRs, and staff training and awareness.	Quarter 2
Planning Compliance	A review of planning procedures and decision-making arrangements to confirm whether they are being followed in practice.	Quarter 2
Planning Performance	A review of the efficiency of planning processes including the handling of planning applications against statutory timescales and performance targets.	Quarter 3
Retail Operations	A review of retail operations at the Visitor Centres, focusing on stock management procedures.	Quarter 4
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 ▲ 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 2026/27