

## **14. INTERNAL AUDIT 2025/26 ANNUAL REPORT**

### **1. Purpose**

1.1 To provide a summary of the Internal Audit work performed in 2025/26 and to express an opinion on the overall framework of governance, risk management and controls in place at the Authority. Thomas Absalom, Audit Manager-Audit Assurance will be joining the meeting to present the paper and answer any questions. Stuart Cutts, Head of Internal Audit, has reviewed and approved the overall opinion.

### **2. Context**

2.1 The work of internal audit is governed by the Accounts and Audit Regulations 2015, relevant professional standards, and the Authority's Internal Audit Charter. Up until the end of 2025/26, these standards included the Public Sector Internal Audit Standards (PSIAS), CIPFA guidance on the application of those standards in Local Government, and the CIPFA Statement on the role of the Head of Internal Audit.

2.2 These standards require the Head of Internal Audit to approve and present (or send a delegate) an annual report to the Authority. The report must include an opinion on the adequacy and effectiveness of the Authority's framework of governance, risk management, and control. The Authority received an overall opinion of **Substantial Assurance** for 2025/26. The full report can be found at Appendix 1.

2.3 The Head of Internal Audit should also contribute to the preparation of the Annual Governance Statement by identifying any significant control issues identified during audit work.

### **3. Proposals**

3.1 Members are asked to consider the Internal Audit Annual Report for 2025-26. The report contains the Head of Internal Audit's overall assurance opinion, and a summary of the key findings in each area audited during the year. This can be found at Appendix 1

### **4. Recommendations**

**4.1 To consider and note the Internal Audit Annual Report for 2025/26 from the Internal Auditors at Appendix 1.**

### **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

The cost of the Internal Audit is allocated from the Finance Budget. The annual cost of the Internal Audit service is £14,350 and the Authority is in year 2 of the contract, with the annual price being fixed over the term.

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 Annual Report 2025/26

**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 23/06/2026