Yorkshire Dales National Park Authority **Item 9**

Audit & Review Committee

14 July 2026

Internal Audit Work Programme 2026/27

Purpose of the Report

1. To present the Internal Audit work programme for 2026/27 to Members.

Recommendation

2. Members are recommended to approve the internal audit work programme 2026-27.

Strategic Framework

3. The information and recommendation contained in this report are consistent with the Authority's approved and adopted strategic planning framework, carried out in accordance with the standards and guidance issued by CIPFA, including its Financial Regulations; 'Under the Accounts and Audit Regulations, maintain an adequate and effective internal audit of the Authority', and 'The Internal Auditor shall determine the scope of any internal enquiries or investigations' (Financial Regulations).

Background

4. Veritau are contracted as Internal Auditors until 31 March 2030 under a framework agreement.

5. A copy of the 2026/27 work programme is attached as an Annex.

6. The work programme covers the proposed audit work in relation to key systems of internal control, following risk assessment of the Authority's processes by Veritau.

7. Senior Management and Members have had the opportunity to feed into the process and Members have also had independent access to Thom Absolom who is the Head of Internal Audit.

Financial Implications

3. Internal audit provides an independent view to identify weaknesses in current systems, to ensure best practice and for the identification and prevention of fraud and security

risks. High quality Internal Audits are part of good governance and provide independent validation.

Legal Implications

4. None.

Equality, Diversity and Inclusion Implications

5. None.

Conclusion

8. This committee is responsible for overseeing the work of internal audit, and it is recommended that the work programme as presented here is approved. Veritau's Thomas Absalom, who manages the Authority's internal audit provision, will present the programme.

Michelle Clyde
Head of Finance