

YORKSHIRE DALES
National Park

Internal Audit Work Programme 2026/27

Veritau
Assurance for the public sector

Appendix 1

CONTENTS

3 Introduction

4 2026/27 internal audit work programme

Introduction

1 This report sets out the planned 2026/27 programme of work for internal audit to be delivered for the Yorkshire Dales 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 Setters[1].

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 Audit and Review 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

Internal audit work programme

10 The internal audit work programme includes coverage of key aspects of governance, risk management, operational delivery and IT systems. This balanced approach is intended to provide sufficient and appropriate evidence to support the Head of Internal Audit's annual opinion.

11 The programme also includes an allocation of time to support the planning and delivery of audit work and for reporting to this Committee.

12 The identification of areas for inclusion in the programme of work has been informed by the discussion of risks and operational priorities with the Director of Corporate Services and Head of Finance.

13 The timing of individual audits will be agreed with relevant officers to ensure work is undertaken at an appropriate point in the year, taking account of operational priorities and resource availability. This will allow the programme to remain flexible and responsive to changes in risk.

14 The proposed internal audit work programme for 2026/27 provides for 26 days in line with our contract with the Authority. Further details are included in table 1 below.

Sufficiency of resources

15 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

16 The internal audit work programme is submitted for formal approval by the Audit and Review Committee, which is responsible for overseeing the work of internal audit and monitoring progress against the work programme.

17 Any changes to the work programme will be agreed with the Head of Finance 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
Grant funding	A review of grant application and funding processes to confirm whether grant terms and conditions are being followed.
Planning system and processes	A review of the planning processes and system to confirm whether processes are being followed in practice and the system used effectively.
Risk management	A review of the arrangements to identify, monitor and effectively manage risks to the Authority, including its risk management policy and framework.
Server administration and security	A review of physical and logical security and performance monitoring arrangements for the Authority's servers.
Client support, advice & liaison	▲ 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).