Yorkshire Dales National Park Authority **Item 10**

Audit & Review Committee

14 July 2026

Audit Strategy Memorandum 2025/26 – Forvis Mazars

Purpose of the Report

1. To present the External Auditor's Audit Strategy Memorandum Report (External Audit Plan), setting out the approach to the audit of the 2025/26 Accounts.

Recommendation

2. Members are asked to note the report.

Strategic Framework

3. The External Auditor's Audit Strategy Memorandum complies with the Authority's Financial Regulations, which require that the annual accounts are subject to external audit.

Background

4. Forvis Mazars LLP are the appointed external auditor of the Yorkshire Dales National Park Authority. A copy of their Audit Strategy Memorandum Report for the audit of the Authority's accounts is attached to this report and includes a risk assessment of the particular issues that may have had an impact on these accounts.

5. The final accounts, along with the opinion and conclusions arising from the audit, will be presented to the Finance & Resources Committee.

6. It should be noted that specific dates have not yet been agreed for the Audit, but significant background data has already been uploaded to the shared portal by the Authority to enable the Auditors to start when they are ready.

Financial Implications

7. The proposed audit scale fee for 2025/26 is £50,213.

8. A grant may be receivable from MHCLG to assist with this burden, but values have not been agreed.

Legal Implications

9. None

Equality, Diversity and Inclusion Implications

10. None

Risk Management

11. Annual external audits form a major part of the Authority Governance Framework, confirming the Authority represents Value for Money, and that the figures presented are a true and accurate representation of the financial affairs of the Authority. Audit can also determine that there are no identified risks such as fraud, errors or omissions.

Conclusion

12. The Audit plan as described in the Auditor's Strategy Memorandum is fit for purpose.

Michelle Clyde
Head of Finance