Yorkshire Dales National Park Authority **Item 11**

Audit & Review Committee

14 July 2026

Internal Audit Quality Assessment and Improvement Programme (QAIP)

Purpose of the Report

1. To present the Internal Audit QAIP to Members.

Recommendation

2. Members are recommended to note the QAIP.

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 QAIP is attached as an Annex.

6. To comply with professional auditing standards the Head of Internal Audit is required to develop and maintain the QAIP. The objective is to ensure working practices continue to confirm with the standards.

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. This QAIP ensures that high quality internal audits are performed.

Legal Implications

4. None.

Equality, Diversity and Inclusion Implications

5. None.

Conclusion

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

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Head of Finance