YORKSHIRE DALES
National Park Authority

Agenda

Meeting: Audit & Review Committee

Membership: Lizzie Bushby, Robert Heseltine, David Ireton, Peter Jackson, Allen Kirkbride, Simon Myers, Yvonne Peacock, Steve Shaw Wright, Graham Simpkins

Venue: Yorkshire Dales National Park Authority Offices, Yoredale, Bainbridge, Leyburn DL8 3EL

Date/Time: Tuesday 15 July 2025 at 10:30 a.m.

Please see the attached - Notes for Members of the Public & Authority Members

Part One – Procedural Items		**Indicative Time**	**Page No**
1.	Election of Chair		
2.	Election of Deputy Chair		
3.	Attendance: a) Apologies for absence		
4.	Minutes of the meeting held on 15 April 2025.	1	
5.	Public Questions / Statements		
6.	Declarations of lobbying		
Part Two – Items / Reports which require a decision from members			
7.	Review of Authority Performance	5	30 mins
8.	Internal Audit – 2025/26 Audit Plan	31	15 mins
9.	Internal Audit Charter	49	15 mins
10.	Customer Service Excellence	63	15 mins
11.	Performance Review – Late item	71	15 mins
12.	External Audit 2024/25 Plan – Late Item	–	20 mins

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13. Urgent Business – where the Chair has agreed there are special circumstances

David Butterworth
Chief Executive
National Park Authority Office
Yoredale, Bainbridge
02 July 2025

Terms of Reference Audit and Review Committee

a) reviewing the Authority's performance in pursuing its policies and objectives, in particular those in the Corporate Plan; and reporting to the Authority, its Committees or Sub-Committees, as appropriate;

b) acting as the lead Committee on the implementation and monitoring of the Authority's performance assessment process;

c) leading on improvement planning and learning from major projects and on-going programmes;

d) instigating a programme of reviews in areas where the Authority is under-performing, needs to reduce costs, and/or needs to improve value for money, and report back to the Authority;

e) advising the Authority on its corporate governance policies and agenda, and implementing and managing the Authority's agreed policies in this area including overseeing its risk management strategy and anti-fraud and corruption policy, reviewing and approving the Annual Governance Statement and considering the Annual Governance Report;

f) arranging for the audit, both internal and external, of the Authority's affairs, including financial controls and accounts;

g) receiving external and internal audit plans and reports, and monitoring the implementation of audit recommendations; and

h) monitoring the Authority's complaints procedure, and as appropriate, determining any claims of maladministration and appropriate remedies.

Notes for Members of the Public and Authority Members

1. Agenda and meeting papers

The agenda and all public reports for meetings of the Authority (and each of its Committees) are normally available for public inspection five working days before the meeting, posted on the Authority's website. A limited number of copies will be available for reference at each meeting.

2. Public Questions/Statements

The National Park Authority has allocated up to 15 minutes at the start of meetings to allow members of the public the opportunity to ask questions and/or to make statements that relate to the work of the Authority or the appropriate Committee.

Anyone wishing to ask a question or make a statement must submit the question/statement, to the Chief Executive, by 9:00 a.m. on the working day before the meeting.

A response to the question/statement will normally be provided at the meeting. If a reply cannot be given at the meeting, a written response will be provided to the member of the public within 7 days of that meeting and published on the Authority's website.

You can submit a question/statement by sending an email to committees@yorkshiredales.org.uk, by sending your request by post to Chief Executive, YDNPA, Yoredale, Bainbridge, Leyburn, North Yorkshire DL8 3EL, by phone on 0300 456 0300 or in person to the Authority's offices in Bainbridge. Please make sure you include your question or statement and give your name, address and a contact telephone number.

For anyone registered to speak at the meeting, please wait until the Chair calls you at the appropriate time. Please do not try to interrupt or speak over someone else. Each speaker will have up to three minutes.

3. The above procedure is in addition to the opportunity to participate at Planning Committee meetings – see separate Public Participation at Planning Committee Meetings guide).This relates to more detailed information for Public Speakers specifically relating to planning applications being considered by Planning Committee.

4. Declarations of Interest:

Authority Members should make any declarations of interest at the start of the appropriate item.

5. Public and Press Attendance:

We have a limited number of places for members of the public and press to attend meetings as observers, to ensure compliance with both health and safety guidance and fire safety. Registered public speakers will have priority for these spaces.

For those who are not registered speakers, if you wish to attend as an observer of a meeting, either as a member of the public or press, please contact the Committees Officer (details below) no later than 12 noon the day before the meeting. Any remaining places will be allocated on a first come first served basis.

Please do not attend if you have symptoms of Covid or another similarly transmissible disease, in the interests of general infection control and to respect the wellbeing of others.

Instructions on what to do in the event of a fire will be given at the start of the meeting. Please go straight to the designated assembly point as not doing so may delay checks that everyone is accounted for.

6. Filming/Recording of Meetings:

The National Park Authority routinely audio-records all full Authority meetings and Planning Committee meetings.

Filming / recording of Authority, Committee and Sub-Committee meetings is permitted, provided it does not disrupt the smooth running of the meeting. The Chair reserves the absolute right to ask for filming / recording of a meeting to cease, if in their opinion, continuing to film or record would be disruptive to, or prejudicial to, the proceedings. Ultimately, the Chair may suspend or adjourn the meeting.
Anyone filming a meeting is asked to only focus on those actively participating.

Those attending National Park Authority meetings should be aware that they may be filmed and that attendance at the meeting signifies agreement to this.

The Authority cannot accept responsibility for the content of any recording made, once it has been taken away from the Authority's premises,

If you have any general enquiries/comments about the above or the way in which the Authority's decision-making processes operate, please contact the Committees Officer by post (to Yoredale, Bainbridge, Leyburn, DL8 3EL); telephone 0300 456 0030; or email: **committees@yorkshiredales.org.uk**

Yorkshire Dales National Park Authority **Item 4**
Audit and Review Committee

Minutes of the meeting held at the YDNPA offices, Yoredale, Bainbridge, Leyburn DL8 3EL on Tuesday 15 April 2025 at 11:00 a.m.

Members Present:

Lizzie Bushby, Mark Corner(Chair), Robert Heseltine, David Ireton, Allen Kirkbride, Ian Mitchell, Andrew Murday, Yvonne Peacock, Steve Shaw Wright, Graham Simpkins.

Copies of all documents considered are in the minute book

The Chair welcomed Gavin Baker (External Auditor, Forvis Mazars LLP). Gaurav Ghandi (External auditor Forvis Mazars LLP) who joined the meeting via Teams. Thomas Absalom (Internal Auditor – Veritau Ltd)

01/25 Apologies

None

02/25 Minutes

Resolved - That the minutes of the meeting held on 26 November 2024, having been printed and circulated, be taken as read and be confirmed and signed by the Chair as a correct record.

03/25 Public Questions/Statements

No notifications of public questions or of the intention to make a statement had been received.

04/25 Declarations of Lobbying

No declarations of lobbying were made at the meeting.

05/25 Annual Governance Statement

Considered the report of the Director Corporate Services.

DRAFT

Resolved -

i. Members reviewed and approved the Annual Governance Statement accompanying the 2024/25 Statement of Final Accounts, and the Chair of the Audit & Review Committee signed the Annual Governance Statement; and

ii. Members confirmed that, subject to the matters identified in Table B which are to be addressed in 2025/26, the Authority's internal control systems and governance arrangements are considered to be adequate and effective.

06/25 Programme of reviews 2025-26

Considered – The presentation of the Chief Executive and the report of the Performance Manager Officer.

Members Attention was drawn to Para 7, the recommendation that no Performance Review take place in 2025/26, to maximise the Authority's capacity to plan for and respond strategically to the likely budget challenges. Members were supportive of this approach but noting that it could change if the pressures on the Authority changed.

Given the much lower resources involved, Members were still asked to select two 'Major Project Reviews' to be undertaken in 2025/26.

Resolved – That the two Major Project Reviews for 2025/26 should be for Generation Green 2 and Cautley Bridge.

07/25 External Audit Report 2023-24

Considered the report of the Head of Finance and the annual report and presentation of the External Auditor -Forvis Mazars.

A Member queried if there would be a disclaimed audit for next year. The External Auditor responded that, guidance has been issued to the auditors but they are working through what the guidance says. They will be aiming for an unqualified audit within these rules but this cannot be determined before the audit is complete, however a disclaimed audit is less likely.

Another Member queried if suggestions for improvement could be made in the scope of the audit. The External Auditor explained that this was not within the scope without attracting a charge

The Committee **Noted** the report.

08/25 Internal Audit Annual Report 2024-25

Considered and **noted** d the report of the Head of Finance and the annual report of the Authority's Internal Auditor, Veritau Ltd.

DRAFT

09/25 Complaints, Compliments and Information requests Annual Report 2024-25

Considered and **noted** the report of the Corporate Services officer.

There being no other business, the meeting closed at 12:17 p.m.

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Yorkshire Dales National Park Authority **Item 7**

Audit & Review Committee

15/07/2025

Review of Authority Performance 2024/25

Purpose of the Report

1. To provide Members with a detailed assessment of the Authority's performance in 2024/25.

Recommendation

2. That Members comment on and note the Authority's performance in 2024/25.

Strategic Framework

3. The information and recommendation(s) contained in this report are consistent with the Authority's statutory purposes and support the strategic planning framework:

   - Corporate Plan Objective:

   30. Plan and manage the Authority's work so as to make the most effective use of its resources.

Background

3. Each year the Authority goes through a process of setting out what we want to achieve in the year ahead. This starts with Members setting the priorities, then setting specific objectives and a budget, and finally approving detailed actions.
4. Overall progress on the 35 objectives in the 2024/25 Corporate Plan was reported to the Authority meeting in June. This report provides a more detailed assessment, incorporating additional information on:
   a. The performance of the Authority in achieving the actions set out in the 2024/25 Action Plan;
   b. External assessments of the Authority's performance;
   c. Comparisons with other national park authorities;
   d. Comparisons with performance in previous years.

Summary of overall performance

4. Headlines from 2024/25:
    a. The high level of income generated meant that Authority expenditure (£13.9m) significantly exceeded the 2024/25 target (£9.7m) needed to meet the Authority's long-term funding objective and the highest in real terms since 2010.
    b. Of the 35 objectives, 26 (74%) were achieved or remained on-course – up from 69% the previous year;
    c. The NPA family performance indicators showed that we performed well compared to the eight other participating national park authorities.

Objectives

5. Good progress has been made on most of the objectives. Details were reported to the Authority in June, and are not repeated in full here but highlights include:
    - £2.45 million was provided to local farm businesses through the Defra-funded Farming in Protected Landscapes programme [1];
    - 92% of Public Rights of Way were reported to be 'Easy to Use', well above the target of 88% [6];
    - Over 7,900 people attended events run by the Yorkshire Dales National Park, which was nearly double the target of 4,000 people [7];
    - Over 8,000 people from under-represented groups attended activity days [9];
    - Over 1,500 young people attended educational activities in the park [10];
    - Over £29,000 was secured for the Three Peaks route [12];
    - Planning permission was granted for 86 new dwellings, taking the average over the last 6 years to 92 per year [23];
    - Supported 19 local community and business projects, with grants of almost £115,000, through the Sustainable Development Fund [24];
    - 82% of 'minor' and 91% of 'other' planning applications were determined within Government target times [25].
    - Retained the 'Customer Service Excellence' Award for the 15th year [31]

6. Whilst there has been good progress on many objectives, there have been problems in progressing some of them to the extent we would have wished. **Annex A** provides explanations for the objectives which haven't made the intended progress.

7. To provide more analysis of longer-term performance, **Annex B** shows the trends over the last 5 years for some of the Authority's long-standing objectives.

Actions

8. Many of the 156 actions that were completed last year are linked directly to the achievement of the objectives described above. Some of the more significant other actions that were achieved were:
    a. 34 barns[1] were repaired/restored/re-used, including 8 funded by FiPL;
    b. Creation of a new 3-mile all-terrain wheelchair route from Aysgarth Falls; Installation of bridleway bridge at Cautley/Cross Keys;
    c. 900m of flagging completed on the Coast-to-Coast route at White Mossy Hill leading to Nine Standards Rigg;
    d. Through the Swinden Quarry and Dry Rigg Quarry Natural Environment Funds supported a range of environmental enhancements in local areas affected by quarrying;
    e. Through Catchment Sensitive Farming, advice and assistance was provided to 160 farmers & landowners advising on water separation, soil health and Natural Flood Management;
    f. Ran a Development Management event for Parish Councils to help them to contribute effectively to the planning process;
    g. Resolved 118 enforcement cases;
    h. Published and distributed copies of 'The Visitor 2025' as the official guide to the National Park;
    i. Took delivery of 6 electric ranger and property maintenance vehicles and 4 electric pool vehicles.

9. **Annex C** shows the 18 actions that were postponed or cancelled since the last report to members, together with a brief explanation as to why.

NPA Family Performance Indicators

10. **Annex D** shows how this Authority compares with the average of all eight National Park Authorities in England (unless otherwise indicated) for indicators where we ranked highly and/or improved compared to 2023/24. As previously requested by members, the figures for the **Lake District** and **North York Moors** National Park Authorities are also provided for comparison.

11. We ranked first among the participating national parks for three indicators:
    a. percentage of rights of way that are easy to use (up from second in 2023/24);
    b. number of volunteer days attended by under-represented groups;
    c. number of listed buildings conserved in the last three years.

[1] The number of field barns was incorrectly given as 44 in a report to Full Authority, 24 June 2025.

12. Although our rankings dropped for all Development Management indicators, we ranked higher than the Lake District and the North York Moors, apart from the percentage of all applications determined which have been approved.

13. **Annex E** shows additional performance information for the Development Management Service.

Financial Implications

14. The financial implications of the outcome of the 2024/25 financial year were covered in depth in the out-turn report to the Finance and Resources Committee in May.

Legal Implications

15. None.

Equality, Diversity and Inclusion Implications

16. None.

Conclusion

17. The Authority retains a robust, evidence-based approach to monitoring and reporting publicly on its performance.

18. Significant progress was made on a number of objectives – notably through Farming in Protected Landscapes (FiPL), rights of way that are easy to use and accessible, inspirational and educational activities, the Coast-to-Coast route and the Tees-Swale project.

Kate Clark
Performance Management Officer

Objectives that were a near miss or not achieved in 2024/25

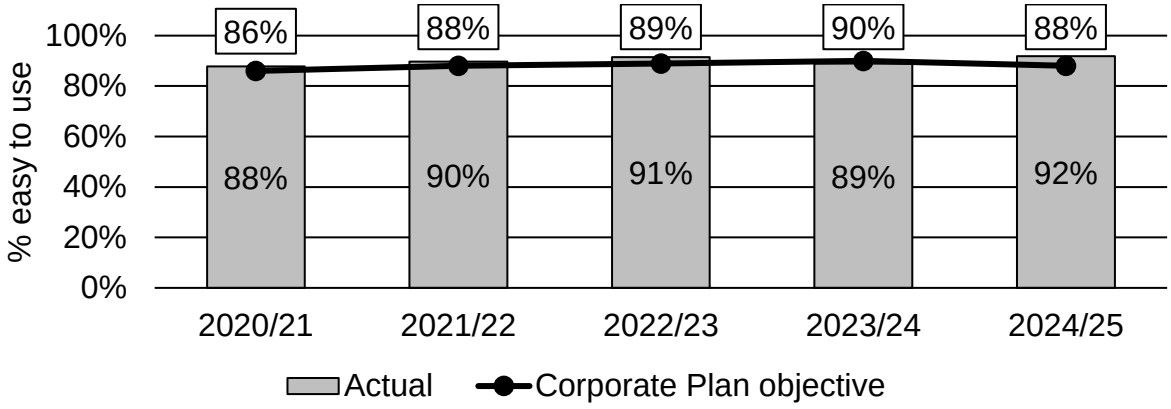
Objective	Target by March 2025	Progress	Status
5. Use DCM and the Historic Environment Record to help local heritage groups to research and record the stories of the National Park, including completing the enhancement of the HER for the new area of the National Park by 2024.	Complete enhancement of Western Dales HER	Concluding phase partially completed but now delayed by the withdrawal of the consultants. We are working with Historic England to re-let the contract for completion this year.	Near miss
11. Give people from all backgrounds an opportunity to enjoy and contribute to the National Park by providing at least 7,000 volunteer days per year, with 15% coming from under-represented groups.	7,000 volunteer days	5,565 volunteer days provided with 1,462 coming from under-represented groups (26%). Reduction in volunteer days due to monitoring programmes within Trees & Woodlands; Heritage; Ranger-led activities.	Not achieved
17. Priority: Work with farmers, landowners and partner organisations to restore or create 500 ha of species-rich grassland habitats by March 2027	Restore 120ha of grassland	Through Tees Swale: Naturally Connected, 23ha of meadow restoration and 31 ha of species-rich grassland management. A further 18 ha was restored through FiPL.	Not achieved
19. Priority: Work with farmers and landowners to improve the condition of the Aire, Eden, Lune, Ribble, Swale, Ure and Wharfe so that 70% of all rivers achieve 'good ecological status' by 2025.	70% in good ecological status	51% in 2024; 2025 figures are pending from the Environment Agency. Through CSF we have worked with 160 farmers & landowners advising on water separation, soil health and Natural Flood Management.	Not achieved
20. Priority: Work with moorland managers & other key stakeholders to end illegal persecution of raptors, including independent and scientifically robust monitoring, and co-ordinated hen harrier nest and roost site protection.	Local coordination of nest and roost protection	The YD Bird of Prey Partnership has published annual Evidence Reports. Monitoring of most species is incomplete. Successful nests down this year and still incidents of illegal persecution being reported.	Not achieved
22. Through Grow Back Greener & other local funding programmes, support farmers & landowners to create at least a further 225 ha of native broadleaved & mixed woodland that enhances the National Park's landscape by 2025.	225 ha (cumulative)	A further 26 ha was created in 2024/25[2], bringing the cumulative total over the past 4 years to 220 ha. Grow Back Greener has been extended for another year, therefore we expect to achieve 225 ha by March 2026.	Near miss
26. Priority: Work with neighbouring authorities to produce a single, updated Local Plan for the whole of the National Park by 2025, which will help achieve the vision and objectives in the National Park Management Plan.	Submission to Planning Inspectorate	Delayed by an additional round of consultation arising from the work of the Member Working Group on housing sites. Expect Plan to be adopted early in 2026.	Near miss

[2] At the Full Authority Meeting on 24 June 2025, this was incorrectly reported as 34 ha, this has now been corrected to 26 ha.

Objective	Target by March 2025	Progress	Status
32. Operate governance arrangements that are fit for purpose, as reported through the Annual Governance Statement and the Annual Governance Report.	Unqualified External Audit opinion for 2022/23	Annual Governance Report completed. The external audit opinion for 2022/23 was disclaimed as a result of well publicised delays to Local Authority audits which meant that a full audit was not conducted.	Near miss
35. By 2030, reduce greenhouse gas emissions from our operations by at least 95% compared to 2005/06, and achieve annual carbon savings from woodland planting of at least 30 times our residual annual emissions.	Emissions -77%	Carbon emissions reduced by 76%. EV charging points installed at all work bases. Electric vans (6), and Pool Vehicles (4) procured and delivered.	Near miss

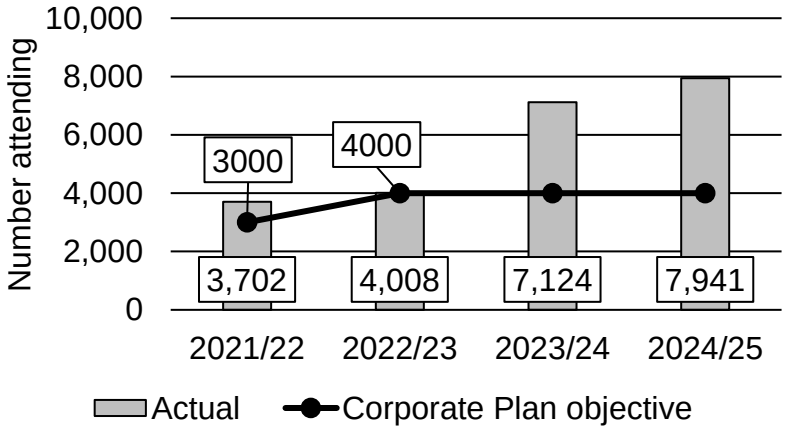
5 Year Trends

Objective 6 – Rights of Way 'Easy to Use' (priority objective)



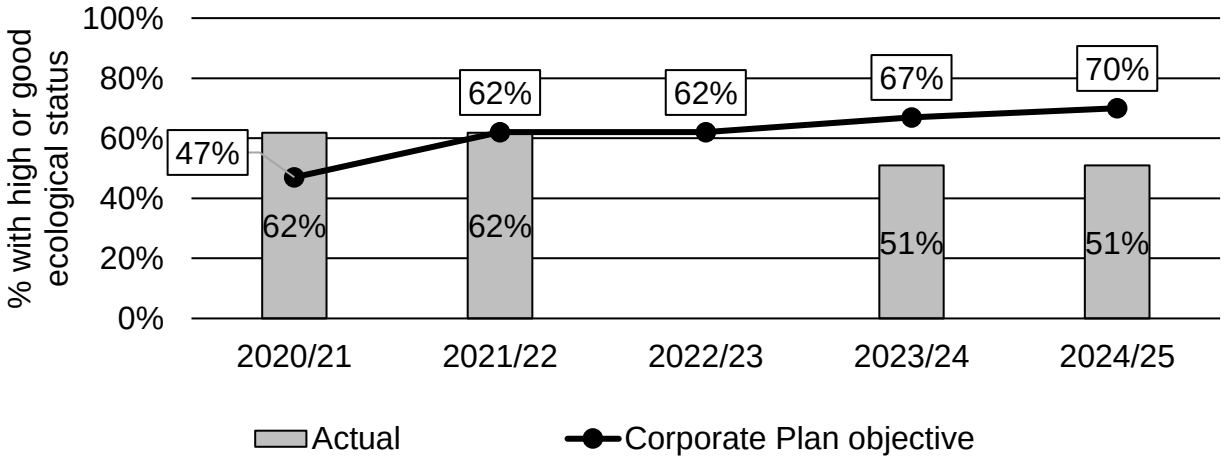
Year	% of Rights of Way that are easy to use	Corporate Plan objective (%)
2020/21	88%	86%
2021/22	90%	88%
2022/23	91%	89%
2023/24	89%	90%
2024/25	92%	88%

Objective 7 – YDNPA Participatory activities (priority objective)



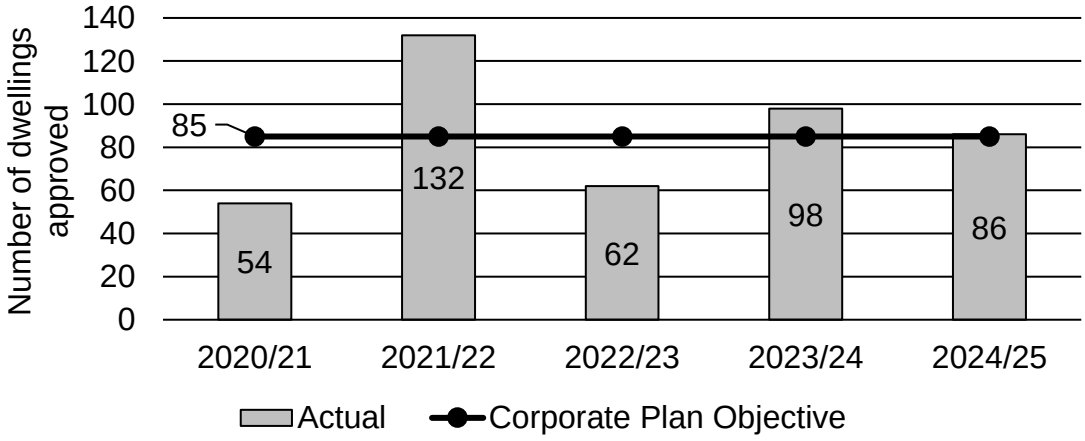
Year	Number attending	Corporate Plan objective (number)
2021/22	3,702	3,000
2022/23	4,008	4,000
2023/24	7,124	4,000
2024/25	7,941	4,000

Objective 19 – Ecological status of rivers Aire, Eden, Lune, Ribble, Swale, Ure and Wharfe (priority objective)



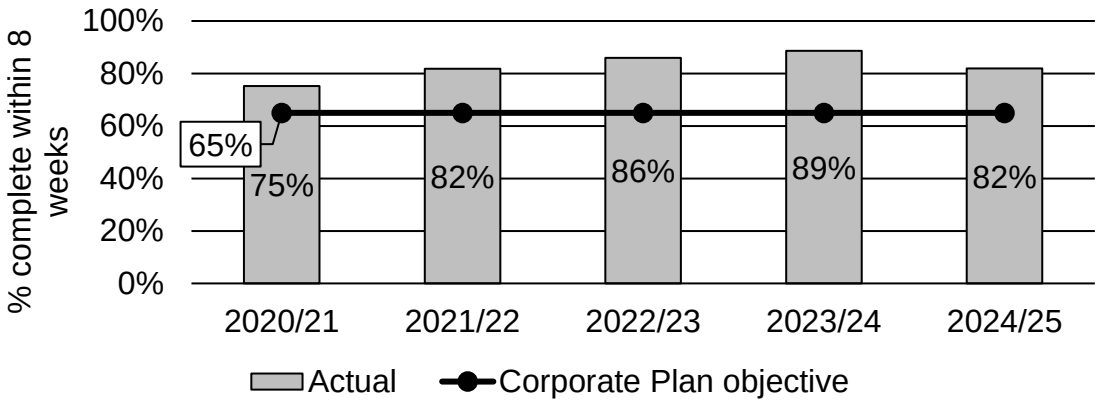
Year	% water courses with 'high' or 'good' ecological status	Corporate Plan objective (%)
2020/21	62%	47%
2021/22	62%	62%
2022/23	-	62%
2023/24	51%	67%
2024/25	51%	70%

Objective 23 – Number of dwellings approved (priority objective)



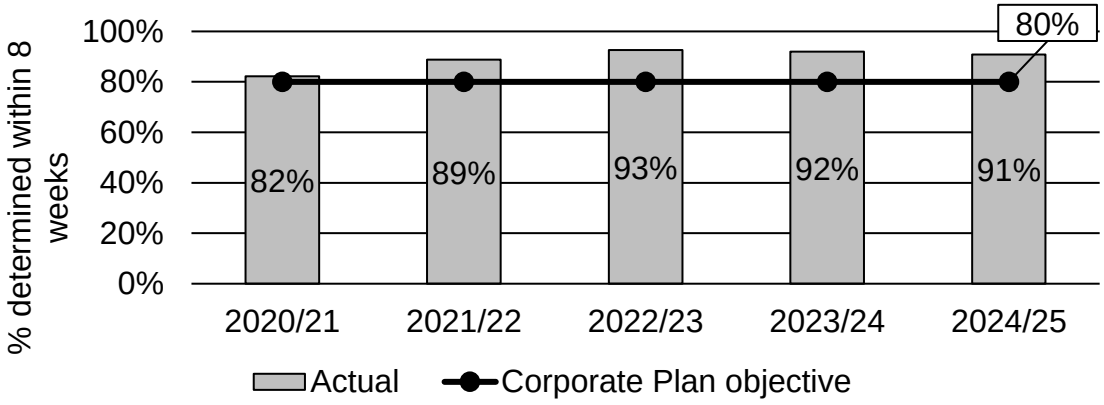
Year	Number of dwellings approved	Corporate Plan objective (number)
2020/21	54	85
2021/22	132	85
2022/23	62	85
2023/24	98	85
2024/25	86	85

Objective 25a – 'Minor' planning applications determined within 8 weeks (priority objective)



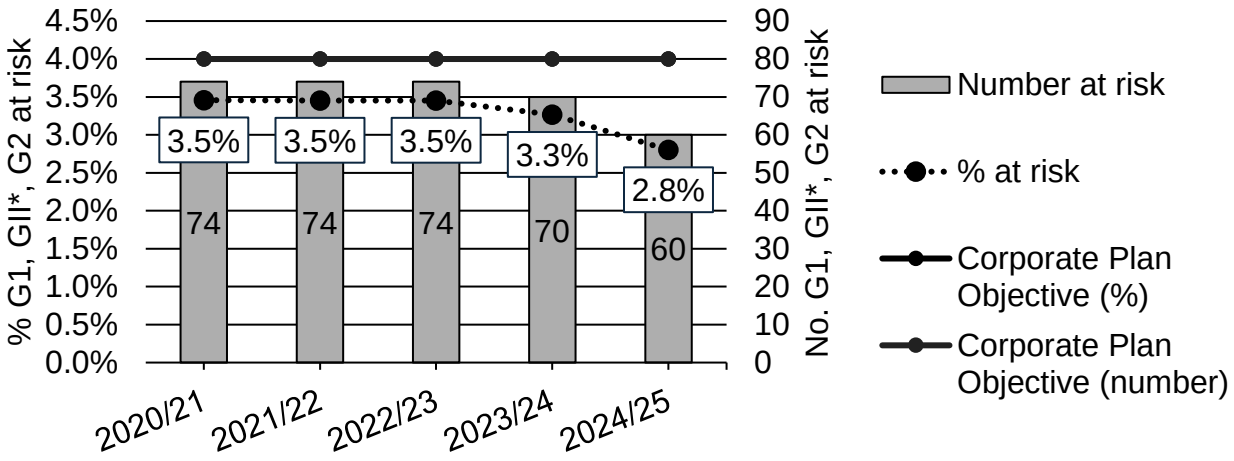
Year	% of minor planning applications determined within 8 weeks	Corporate Plan objective (%)
2020/21	75%	65%
2021/22	82%	65%
2022/23	86%	65%
2023/24	89%	65%
2024/25	82%	65%

Objective 25b – 'Other' planning applications determined within 8 weeks (priority)



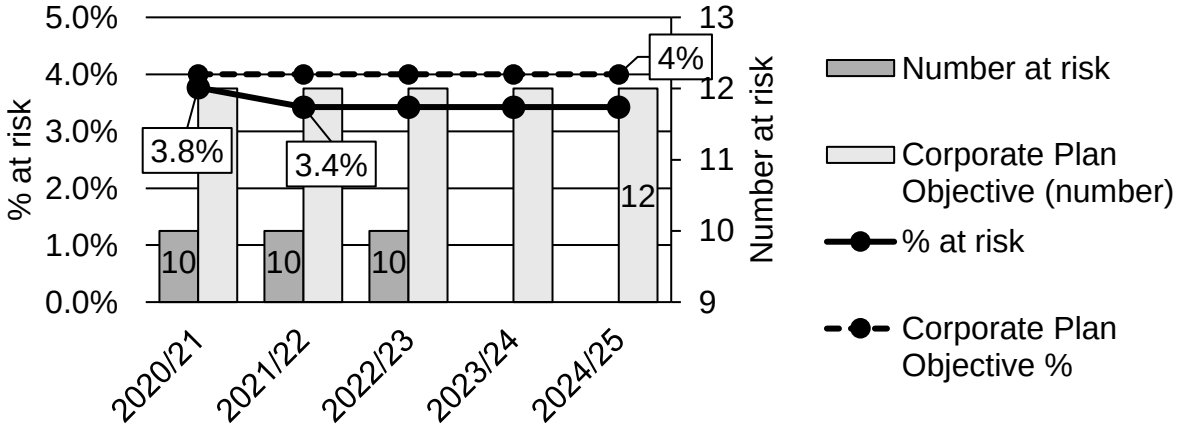
Year	% of other planning applications determined within 8 weeks	Corporate Plan objective (%)
2020/21	82%	80%
2021/22	89%	80%
2022/23	93%	80%
2023/24	92%	80%
2024/25	91%	80%

Objective 4a – Percentage of Listed Buildings ‘at risk’



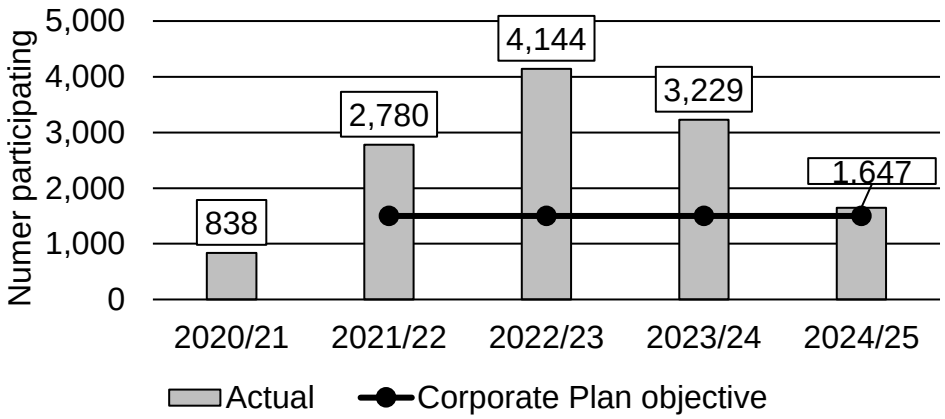
Year	% listed buildings 'at risk'	Corporate Plan objective (%)	Total 'at risk'	Corporate Plan objective (number)
2020/21	3.5%	4%	74	80
2021/22	3.5%	4%	74	80
2022/23	3.5%	4%	74	80
2023/24	3.3%	4%	70	80
2024/25	2.8%	4%	60	80

Objective 4b – Percentage of Scheduled Monuments ‘at risk’



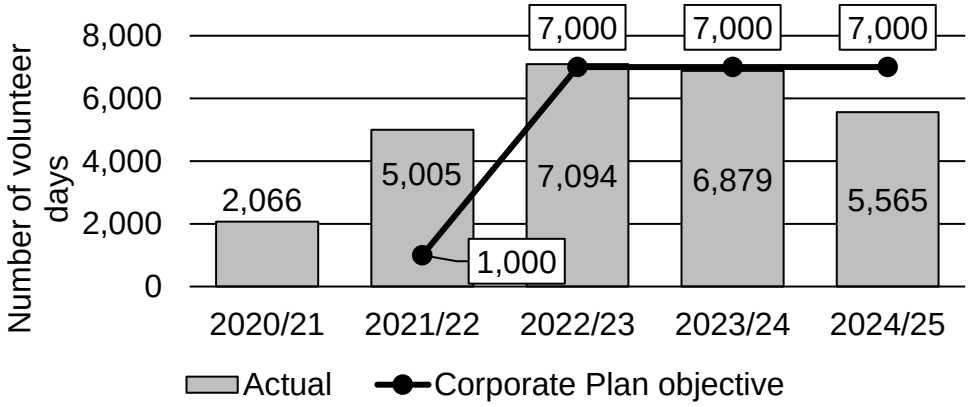
Year	% 'at risk'	Corporate Plan objective (%)	Total 'at risk'	Corporate Plan objective (number)
2020/21	3.8%	4%	11	12
2021/22	3.4%	4%	10	12
2022/23	3.4%	4%	10	12
2023/24	3.4%	4%	10	12
2024/25	3.4%	4%	10	12

Objective 10 – YDNPA educational and skills-based activities



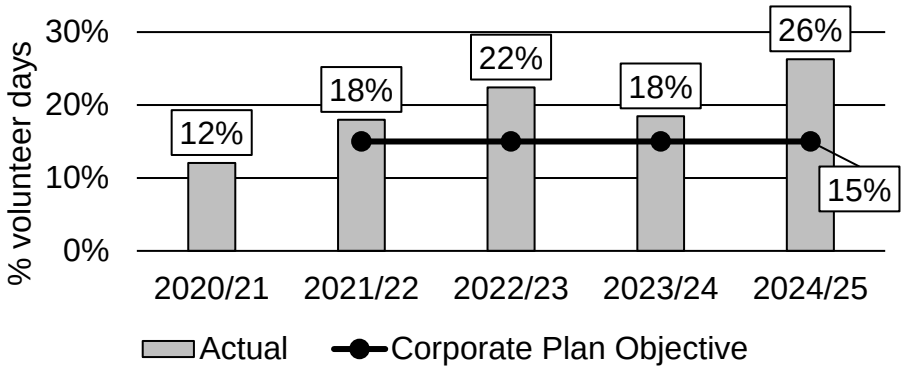
Year	Number of young people taking part in YDNPA 'educational and skills based' activities	Corporate Plan objective (number)
2020/21	838	No target
2021/22	2,780	1500
2022/23	4,144	1500
2023/24	3,229	1500
2024/25	1,647	1500

Objective 11a – Number of volunteer days provided by YDNPA



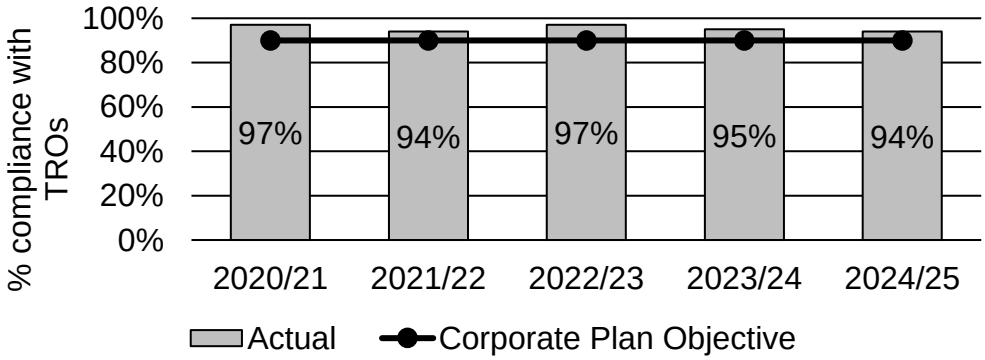
Year	Total number of volunteer days organised or supported by YDNPA	Corporate Plan Objective (days)
2020/21	2,066	No target
2021/22	5,005	1,000
2022/23	7,094	7,000
2023/24	6,879	7,000
2024/25	5,565	7,000

Objective 11b – % of volunteer days attended by under-represented groups



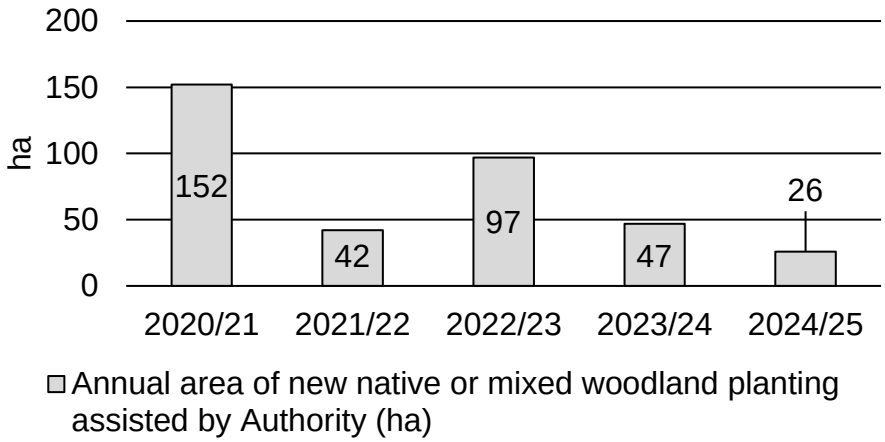
Year	% of volunteer days attended by under-represented groups	Corporate Plan Objective (%)	Number of volunteer days attended by under-represented' groups
2020/21	12%	No target	249
2021/22	18%	15%	899
2022/23	22%	15%	1,589
2023/24	18%	15%	1,269
2024/25	26%	15%	1,462

Objective 13 – Compliance with Traffic Regulation Orders (TROs)



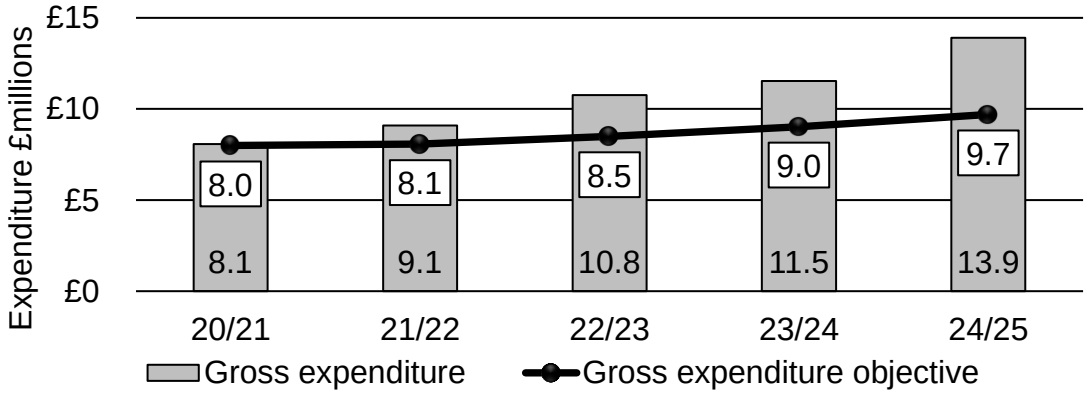
Year	% compliance with TROs	Corporate Plan Objective (%)
2020/21	97%	90%
2021/22	94%	90%
2022/23	97%	90%
2023/24	95%	90%
2024/25	94%	90%

Objective 22 – Annual area of new native woodland supported (ha)



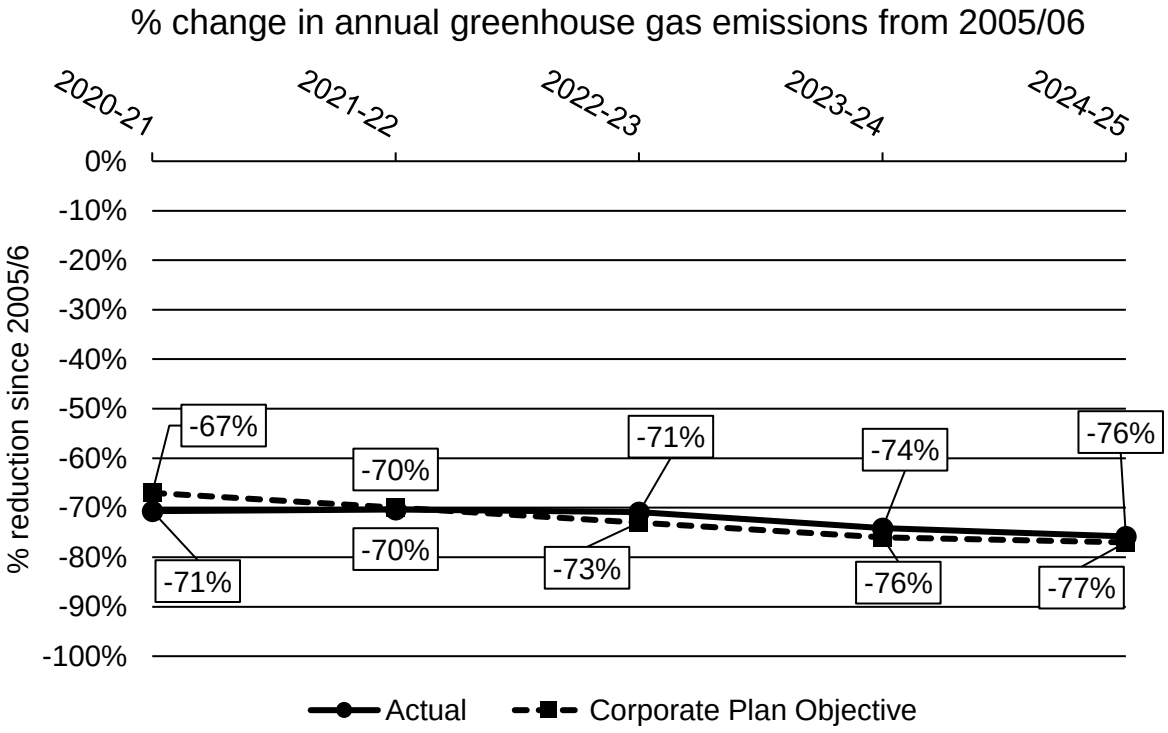
Year	Annual area of new native or mixed woodland planting assisted by Authority (ha)
2020/21	152
2021/22	42
2022/23	97
2023/24	47
2024/25	26

Objective 30 – Authority Expenditure



Year	Gross expenditure £million	Gross expenditure objective £million
2020/21	£8.1	£8.0
2021/22	£9.1	£8.1
2022/23	£10.8	£8.5
2023/24	£11.5	£9.0
2024/25	£13.9	£9.7

Objective 35 – CO_2t equivalent emissions from Authority operations



Year	% change in annual greenhouse gas emissions since 2005	Corporate Plan objective (% change)
2020-21	-71%	-67%
2021-22	-70%	-70%
2022-23	-71%	-73%
2023-24	-74%	-76%
2024-25	-76%	-77%

Actions not achieved in 2024/25

1	**Priority: Support farmers and landowners to continue to deliver a range of public benefits through national agri-environment scheme agreements and similar initiatives, including the Farming in Protected Landscapes (FiPL) programme**	**Due**	**Status**
1.1	Agree the final details for the 'Payment by Results' ELM trial, to test how a whole-farm approach to Payment by Results could be made compelling for farmers and effective for scheme delivery[3]	Jun	Cancelled
4	**Help local people to restore, repair and - where possible - bring back into use nationally-important historical sites, buildings and structures so that less than 4% of scheduled monuments and listed buildings are 'at risk' by 2024**	**Due**	**Status**
4.2	Investigate and restore Dudderhouse Cairn on Ingleborough[4]	Feb	Postponed
4.3	Through 'Tees-Swale: naturally connected' support a programme of practical measures to help reduce pollution from historical lead-mining sites on Barney Beck in Swaledale (p)[5]	Mar	Postponed
5	**Use the Dales Countryside Museum and the Historic Environment Record to help local heritage groups to research, record and promote the stories of the National Park area, including completing the enhancement of the Historic Environment Record for the new area of the National Park by 2024**	**Due**	**Status**
5.4	Undertake post-excavation analysis and write up of the Quaker Field project and disseminate results (p)[6]	Mar	Postponed
6	**Priority: Benefit a wide variety of users by raising the standard of all public rights of way so that 90% are 'easy to use'.**	**Due**	**Status**
6.3	Review the 5-year Public Rights of Way maintenance report (p)[7]	Mar	Postponed
8	**Priority: Increase and promote opportunity for people with a disability to access the National Park so that by 2026, 15% of visitors using the Miles without Stiles routes self-Identify as having a disability or long term health condition.**	**Due**	**Status**

[3] Funding from DEFRA was not available for the Payment by results ELM trial so it was unable to proceed.

[4] Remote sensing has been undertaken across the site. Repair and investigation (if necessary) will be undertaken this year.

[5] HE team currently in regular contact with Yorkshire Rivers Trust re. works on and around the Barney Beck.

[6] Delayed because of Community Heritage post going down to 0.5 fte during Ure Dales project. Rescheduled for March 2026.

[7] postponed allowing for ongoing discussion with NYC regarding a financial contribution and for Member/Officer Group to review Statutory Delegated Duties.

8.2	Through BMW's access to nature fund, develop a new digital Access Hub to promote accessible routes and facilities in the National Park[8]	Mar	Postponed
12	**Work with organisers of large-scale events to ensure they are well run, benefit local businesses, and contribute to the maintenance of the Park's natural capital - for example funding the cost of maintaining the 'Three Peaks' route**	**Due**	**Status**
12.4	Review the design/content of Three Peaks' fundraising materials e.g. interpretation boards, signs, posters etc[9]	Mar	Postponed
13	**Maintain 'green lanes' and, where appropriate, manage use by recreational motor vehicles, including enforcing any restrictions imposed by Traffic Regulation Orders**	**Due**	**Status**
13.1	Conduct a walk-over survey of Cam High Road and Highway North[10]	Mar	Postponed
14	**Maintain and promote the Pennine Trails and other recognised long-distance routes, and implement the Coast-to-Coast path as a National Trail through the National Park by 2025**	**Due**	**Status**
14.8	Replace existing signage with around 100 'Coast to Coast, National Trail' branded signs[11]	Mar	Postponed
17	**Priority: Work with farmers, landowners and partner organisations to restore or create 500ha of species-rich grassland habitats by March 2027**	**Due**	**Status**
17.1	Develop a fully-costed programme of activity to restore and create species-rich grasslands across the National Park, and identify potential funding sources[12]	Dec	Postponed
20	**Priority: Work with moorland managers and other key stakeholders to end illegal persecution of raptors, including independent and scientifically robust monitoring, and coordinated hen harrier nest and winter roost site protection**	**Due**	**Status**
20.1	Determine the future role of the YDNP/Nidderdale Birds of Prey Group, as part of updating the objectives in the National Park Management Plan[13]	Mar	Postponed
21	**Priority: Work with farmers and landowners to deliver landscape-scale natural flood management projects**	**Due**	**Status**
21.1	Work with farm cluster groups in Orton and Kilnsey to develop a sub-catchment natural flood management plan.[14]	Mar	Postponed

[8] In progress, website design taking longer than expected.

[9] Delayed start in appointing designer. Work underway and aim to complete by end June 2025.

[10] Cam High Road and Marsett Bottoms had a walk over survey this year, Highway North is next year due to the wrong route being put into the action plan.

[11] 25% of the signs have been installed. Remaining to be installed prior to the proposed opening in March 2026.

[12] A bid for development funding from NLHF for Jewels of the Dales is being prepared for submission and other opportunities will be sought from objectives in the Nature Recovery Plan.

[13] To be determined after the NPMP is published.

[14] Work is underway with the Kilnsey farm cluster and should be completed by December 25. Lune Rivers Trust seeking FiPL funding to help with soil aeration through the Orton Fell Cluster group.

22	**Through *Grow Back Greener* and other local funding programmes, support farmers and landowners to create at least a further 225 hectares of native broadleaved and mixed woodland that enhances the National Park's landscape by 2025**	**Due**	**Status**
22.1	With funding from the Woodland Trust's *Grow Back Greener* programme, support the creation of 54 hectares of new native woodland[15]	Mar	Postponed
25	**Priority: Provide an efficient development management service that supports appropriate opportunities for economic and community development whilst helping to conserve and enhance the special qualities of the National Park, including ensuring that 65% of minor and 80% of 'other' planning applications are being determined within eight weeks and at least 80% of applicants are satisfied with the service provided**	**Due**	**Status**
25.2	Produce a full draft Design Guide for consultation[16]	Feb	Postponed
26	**Priority: Work with neighbouring authorities to produce a single, updated Local Plan for the whole of the National Park by 2025, which will help achieve the vision and objectives in the National Park Management Plan**	**Due**	**Status**
26.5	Arrange independent inspection and a referendum on the draft Clapham Neighbourhood Plan[17]	Dec	Postponed
33	**Ensure that we have HR policies, procedures, terms and conditions to attract and support the right people with the right skills to deliver the work of the Authority effectively, as evidenced by accreditation under the Investors in People standard**	**Due**	**Status**
33.4	Continue to review and update HR policies/procedures, including family-friendly policies (adoption/maternity/maternity support leave/parental leave/paternity leave/shared parental leave)[18]	Mar	Postponed
33.5	Review and update Sickness Absence, Home-working and Recruitment policies (pp)[19]	Mar	Postponed
35	**By 2030, reduce greenhouse gas emissions from our operations by at least 95% compared to 2005/06, and achieve annual carbon savings from woodland planting that we have funded of at least 30 times our residual annual emissions.**	**Due**	**Status**

[15] The drop-out rates across all partners in the GBG scheme continues to be high. We started with 134.59 hectares. A small percentage of these schemes were ruled out due to environmental constraints such as priority habitat/wading birds/historic environment. However, we lost a large amount due the uncertainty in agi-environment funding and changes to inheritance tax being cited. We transferred 0.49 ha to YDMT as it was not eligible for GBG Funding. In total we delivered 22.51 ha.

[16] Capacity to progress this action was limited due to numerous staff changes in 2024-25.

[17] The Inspectors Report was completed to timetable but there has been a delay whilst the Plan is revised as per the Inspector's requirements. Referendum expected this year.

[18] Postponed because of the introduction of the new Neonatal Care (Leave and Pay) Act 2023.

[19] Sickness Absence reviewed and being taken to F&R on 20/5. Home Working reviewed in 23/24 and approved by F&R on 5/12/23 - not due for further review until 12/26. Recruitment postponed.

35.3	Produce an updated organisational Carbon Reduction Plan for the period 2025-2030[20]	Mar	Postponed

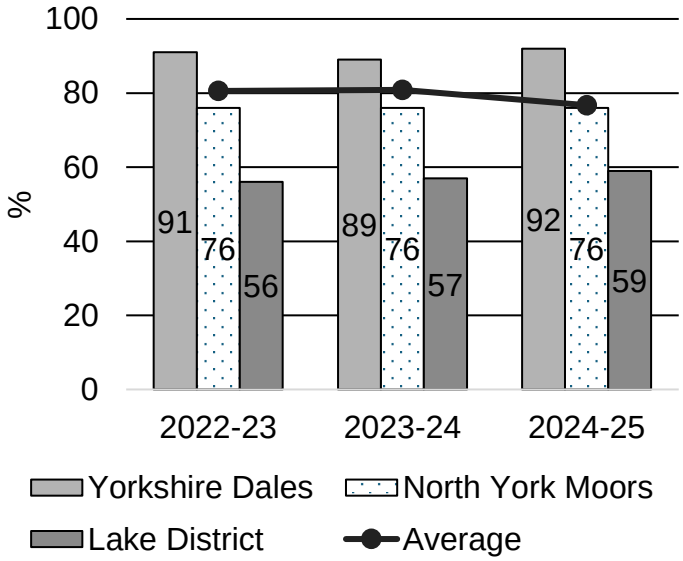
[20] An updated Carbon Reduction Plan for the period 2025-2030 is being presented to Members for adoption at the NPA meeting on 24 June.

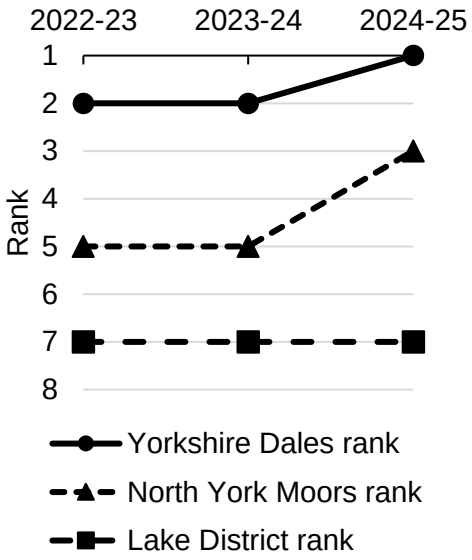
National Park Family Indicators

Please note: the ‘average’ and ranking figures shown below are for all eight national parks that submitted data, unless otherwise indicated.

High performing or significantly improving indicators

Percentage of rights of way that were easy to use by the general public (priority)





Percentage of rights of way that were easy to use by the general public

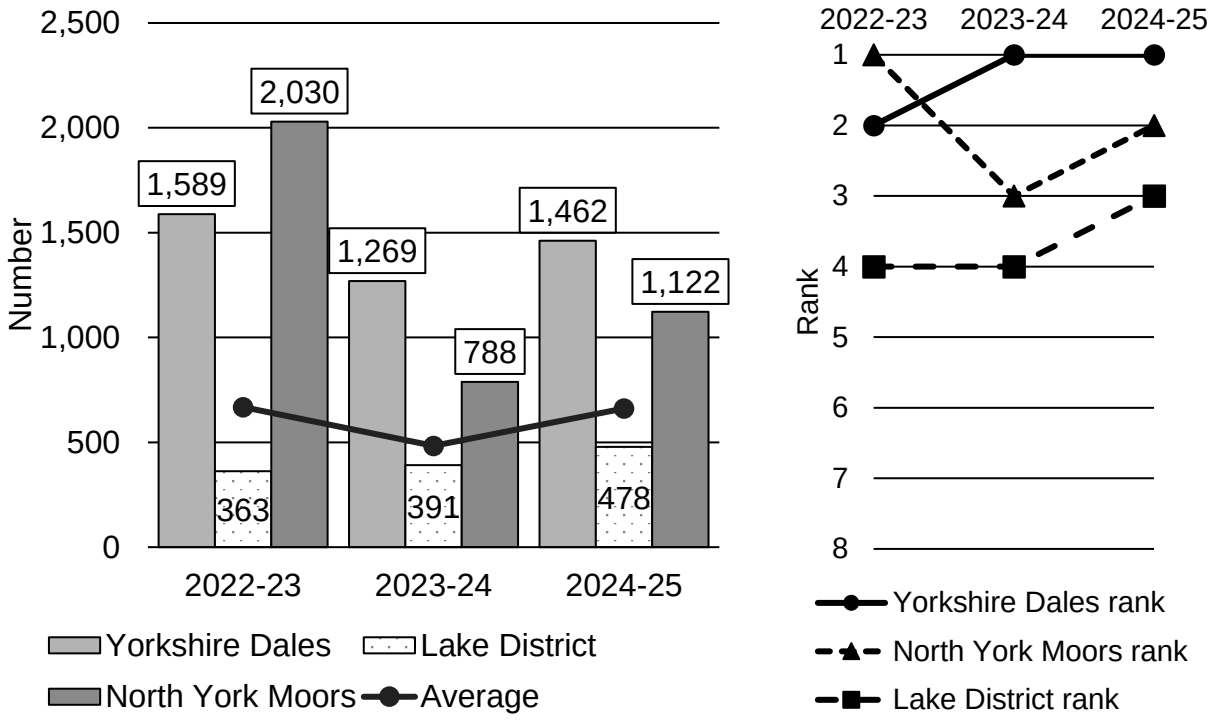
Year	Yorkshire Dales	North York Moors	Lake District	Average (all parks)
2022-23	91	76	56	81
2023-24	89	76	57	81
2024-25	92	76	59	77

Rank by park of rights of way that were easy to use by the general public

Year	Yorkshire Dales rank	North York Moors rank	Lake District rank
2022-23	2	5	7
2023-24	2	5	7
2024-25	1	3	7

Please note that the average and ranking is out of seven, as this data is not collected by one national park.

Number of volunteer days attended by under-represented groups



Number of volunteer days attended by under-represented groups

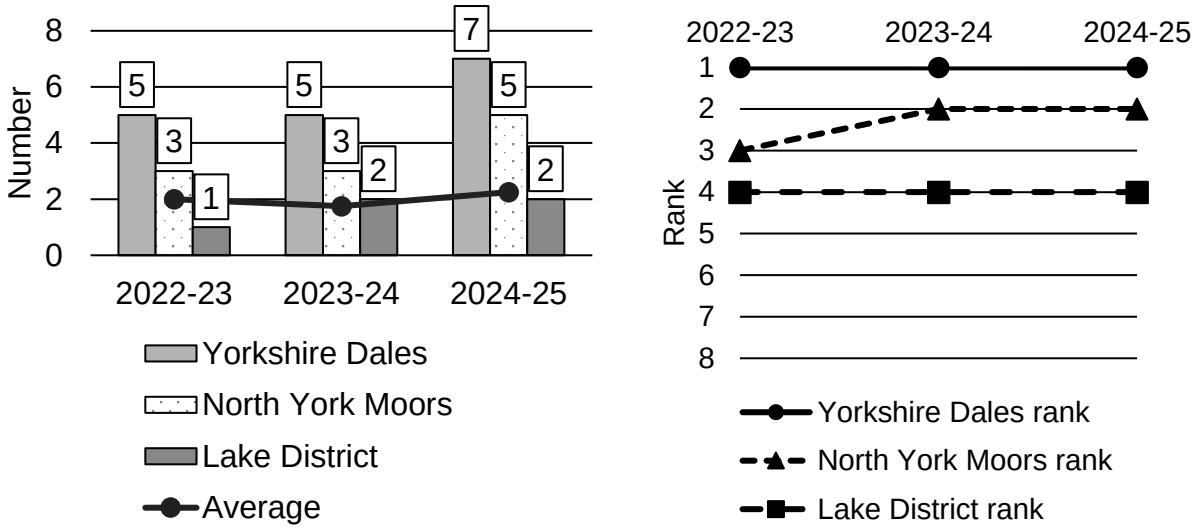
Year	Yorkshire Dales	North York Moors	Lake District	Average (all parks)
2022-23	1,589	2,030	363	668
2023-24	1,269	788	391	483
2024-25	1,462	1,122	478	662

Rank by park of number of volunteer days attended by under-represented groups

Year	Yorkshire Dales rank	North York Moors rank	Lake District rank
2022-23	2	1	4
2023-24	1	3	4
2024-25	1	2	3

Note: the 2024/25 ranking and average is out of five, as three parks were unable to submit this data at the time of reporting.

Average number of Listed Buildings ‘at risk’ conserved during the last 3 years



Average number of listed buildings ‘at risk’ conserved during the last 3 years

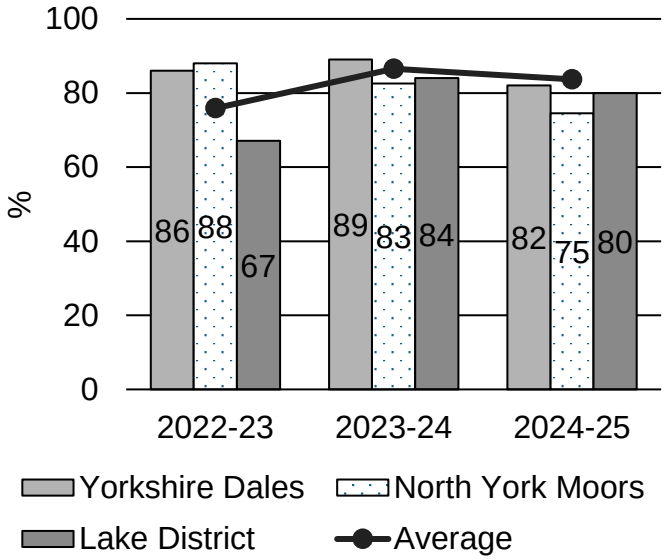
Year	Yorkshire Dales	North York Moors	Lake District	Average (all parks)
2022-23	5	3	1	2
2023-24	5	3	2	2
2024-25	7	5	2	2

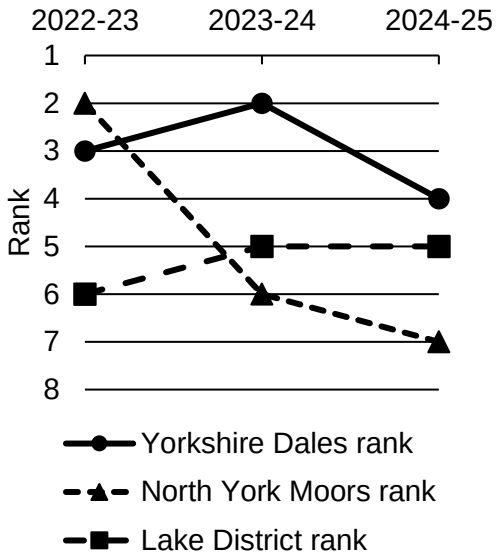
Rank by park of average number of listed buildings ‘at risk’ conserved during the last 3 years (1 high, 8 low)

Year	Yorkshire Dales rank	North York Moors rank	Lake District rank
2022-23	1	3	4
2023-24	1	2	4
2024-25	1	2	4

Development Management indicators

Percentage of minor planning applications determined within 8 weeks (priority)





Percentage of minor applications determined within 8 weeks

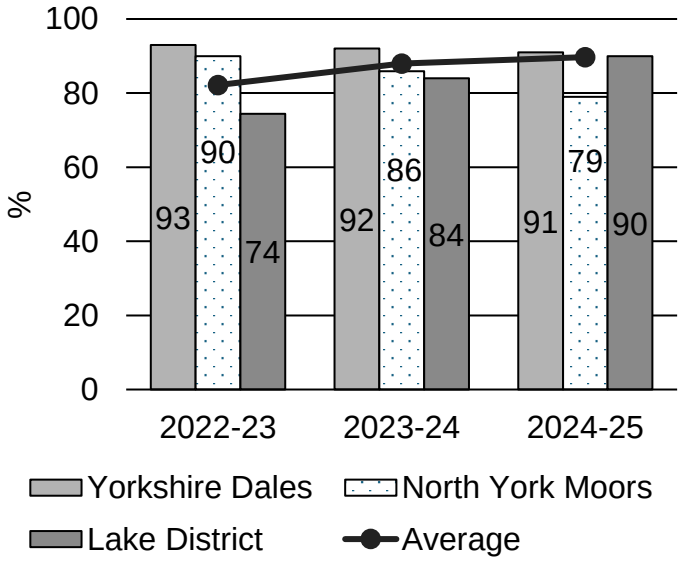
Year	Yorkshire Dales	North York Moors	Lake District	Average (all parks)
2022-23	86	88	67	76
2023-24	89	83	84	87
2024-25	82	75	80	84

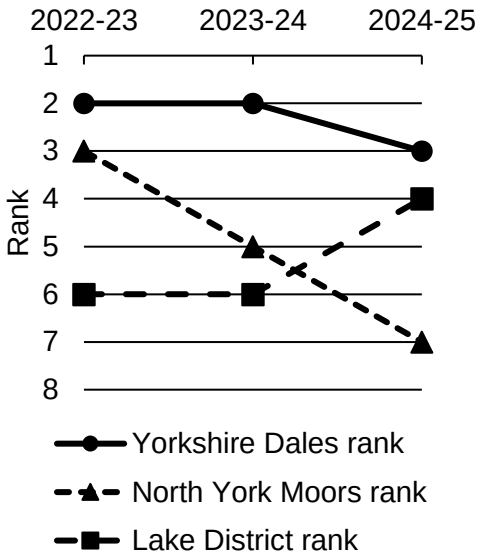
Rank by park of percentage of minor applications determined within 8 weeks

Year	Yorkshire Dales rank	North York Moors rank	Lake District rank
2022-23	3	2	6
2023-24	2	6	5
2024-25	4	7	5

Please note that the average and ranking is out of seven, as one park was unable to provide planning data at the time of reporting.

Percentage of other planning applications determined within 8 weeks (priority)





Percentage of other applications determined within 8 weeks

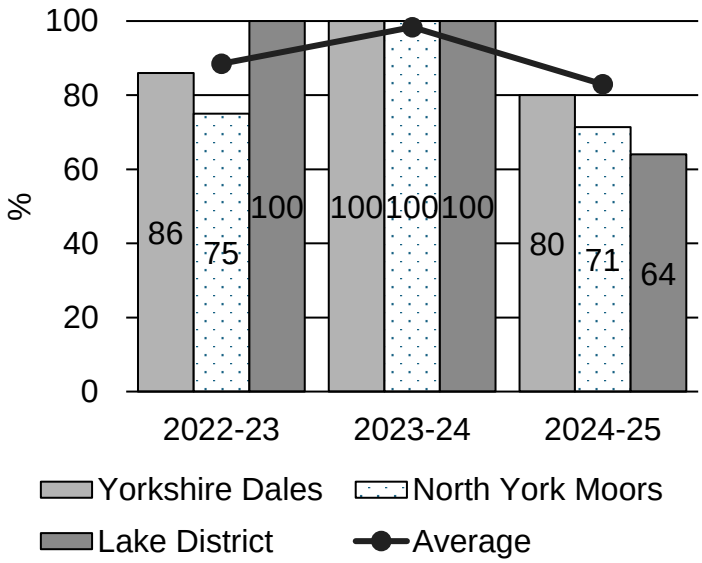
Year	Yorkshire Dales	North York Moors	Lake District	Average (all parks)
2022-23	93	90	74	82
2023-24	92	86	84	88
2024-25	91	79	90	90

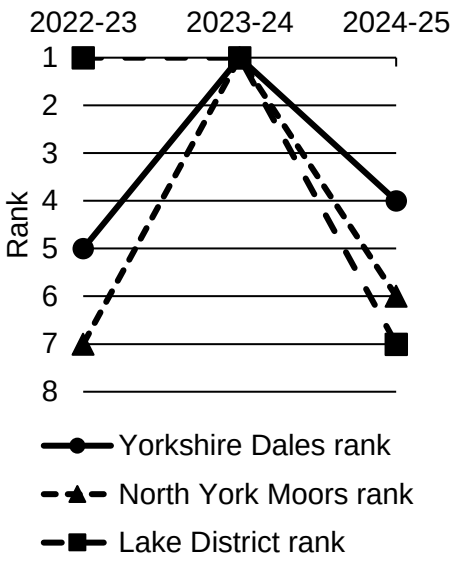
Rank by park of percentage of other applications determined within 8 weeks

Year	Yorkshire Dales rank	North York Moors rank	Lake District rank
2022-23	2	3	6
2023-24	2	5	6
2024-25	3	7	4

Please note that the average and ranking is out of seven, as one park was unable to provide planning data at the time of reporting.

Percentage of major planning applications determined within 13 weeks





Percentage of major applications determined within 13 weeks

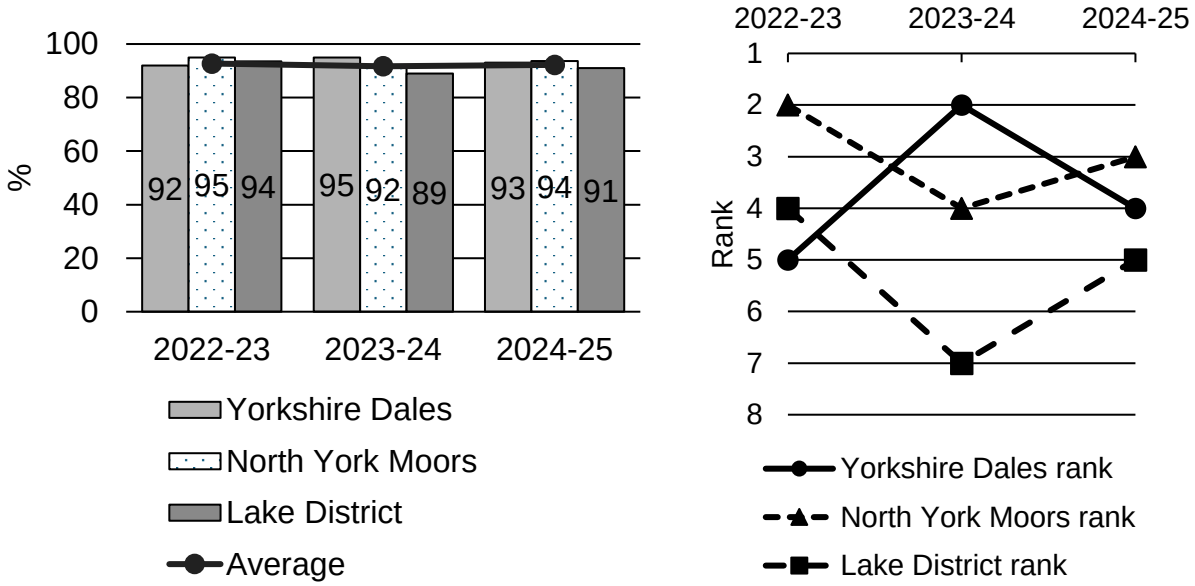
Year	Yorkshire Dales	North York Moors	Lake District	Average (all parks)
2022-23	86	75	100	89
2023-24	100	100	100	98
2024-25	80	71	64	83

Rank by park of percentage of major applications determined within 13 weeks

Year	Yorkshire Dales rank	North York Moors rank	Lake District rank
2022-23	5	7	1
2023-24	1	1	1
2024-25	4	6	7

Please note that the average and ranking is out of seven, as one park was unable to provide planning data at the time of reporting.

Percentage of all planning applications determined which have been approved



Percentage of all applications determined which have been approved

Year	Yorkshire Dales	North York Moors	Lake District	Average (all parks)
2022-23	92	95	94	93
2023-24	95	92	89	92
2024-25	93	94	91	92

Rank by park of percentage of all applications determined which have been approved

Year	Yorkshire Dales rank	North York Moors rank	Lake District rank
2022-23	5	2	4
2023-24	2	4	7
2024-25	4	3	5

Please note that the average and ranking is out of seven, as one park was unable to provide planning data at the time of reporting.

Annual Planning Performance Summary

	2022/23	2023/24	2024/25
No. of planning applications received	661	672	581
No. of planning applications:			
determined	541	565	467
withdrawn	93	51	54
other closures	-	2	1
% of applications approved	92%	95%	93%
% of decisions:			
delegated	95%	95%	96%
by Committee	5%	5%	4%
No. of technical/prior approval applications received	30	40	
No. of applications to discharge conditions received	97	119	83
No. of non-material amendment applications received	15	17	15
No. of pre-application enquiries completed.	234	207	225
No. of land charge searches completed	419	336	304
No. of Appeals received	11	12	17
No. of Appeals allowed	4	3	2
dismissed	11	3	12
allowed/dismissed	0	0	0
withdrawn	0	0	1
No. of enforcement cases opened	148	152	83
No. of enforcement cases closed	148	163	118
% of applications valid on receipt	47%	52%	55%

Yorkshire Dales National Park Authority **Item 8**

Audit & Review Committee

15 July 2025

Internal Audit Plan 2025/26

Purpose of the Report

1. To present the Internal Audit Plan for 2025/26 to Members.

Recommendation

2. Members are recommended to approve the plan.

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. A copy of the 2025/26 Plan, to be delivered by the Authority's internal auditor, Veritau Ltd, is attached as an Annex.

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

6. Veritau were awarded a new contract on 1 April 2025 under a framework agreement for a five year period.

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

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

Michelle Clyde
Head of Finance

YORKSHIRE DALES
National Park



Internal Audit Work Programme 2025/26

Veritau
Assurance for the public sector

Appendix 1

CONTENTS

3 Introduction

4 2025/26 internal audit work programme

5 Professional Standards

7 Appendix A: Quality Assurance and Development Activities

Introduction

1 This document sets out the planned 2025/26 programme of work for internal audit to be delivered for the Yorkshire Dales National Park Authority ('the Authority').

2 It also sets out the outcomes of the Quality Assurance and Development Arrangements for 2024/25 and an updated Internal Audit Charter.

3 The work of internal audit for the Authority is governed by the Accounts and Audit Regulations 2015 and the Global Internal Audit Standards (UK public sector)[1]. In accordance with those standards, the Head of Internal Audit is required to provide an annual internal audit opinion to the Authority based on an objective assessment of the framework of governance, risk management and control.

4 The internal audit plan of work has been prepared on the basis of a risk assessment and takes into account the changes in the risk profile for the Authority. This is intended to ensure audit resources are prioritised towards those systems or areas which are considered to be higher risk and/or which contribute the most to the achievement of the Authority's priorities and objectives.

5 The content of the programme of work has been subject to consultation with the Head of Finance, who has also consulted with other senior officers.

6 Responsibility for effective risk management, governance and internal control arrangements remains with the Authority. The Head of Internal Audit cannot be expected to prevent or detect all weaknesses or failures in internal control nor can audit work cover all areas of risk across the organisation.

7 The internal audit programme of work is submitted for formal approval by the Audit and Review Committee who are responsible for overseeing the work of internal audit and monitoring progress against the plan. 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 Audit and Review Committee throughout 2025/26.

[1]From 1 April 2025 the Public Sector Internal Audit Standards were replaced by the Global Internal Audit Standards (GIAS) and the Application Note: Global Internal Audit Standards in the UK Public Sector. Together, these are referred to as the GIAS (UK public sector) and represent the new standards regime to be followed.

2025/26 internal audit work programme

8 The internal audit work programme includes audits of financial and operational systems and services. The plan also includes an allocation of time to support the delivery of the audit work plan.

9 The proposed internal audit work programme for 2025/26 comprises 26 days coverage. Further details are included in table 1 below.

Table 1: Proposed internal audit work programme for 2025/26.

Topic	Notes	Days
Administration of National Trails	A review of the Pennine National Trails Partnership, including governance arrangements and appropriate use of funding.	7
Creditors	A review of the system for ordering, approving and processing payments to creditors, and for amending supplier details.	5
IT Security	A review of IT security controls following the recent rollout of MS365 and SharePoint.	6
Transparency Code	A review of the Authority's arrangements for complying with the Local Government Transparency Code 2015.	4
Client support, advice & liaison	▲ Audit planning and liaison ▲ Committee report preparation and attendance ▲ Follow up of previously agreed audit findings ▲ Preparing an updated Internal Audit Charter to reflect the requirements of the Global Internal Audit Standards (GIAS) (UK Public Sector) ▲ 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).	4
Total		26

Professional standards

10 In order to comply with professional standards, the Head of Internal Audit is required to develop and maintain ongoing quality assurance arrangements. The objective of these arrangements is to ensure that working practices continue to conform with the standards. A summary of quality assurance processes and any areas identified for development are reported to the committee each year as part of the annual report. The arrangements consist of various elements, including:

- maintenance of a detailed audit procedures manual and standard operating practices
- ongoing performance monitoring of internal audit activity
- regular customer feedback
- training plans and associated training and development activities
- periodic self-assessments of internal audit working practices (to evaluate conformance to the standards)

11 External assessments must be conducted at least once every five years by a qualified, independent assessor or assessment team from outside the organisation. An external assessment of Veritau's internal audit working practices was undertaken between June and August 2023 by John Chesshire, an approved reviewer for the Chartered Institute of Internal Auditors (the UK and Ireland's local chapter).

12 The assessment involved a full independent validation of Veritau's own self-assessment of conformance to the Public Sector Internal Audit Standards (PSIAS), as well as to the wider International Professional Practices Framework which governed the performance of internal auditing globally at the time the assessment was undertaken. The report concluded that Veritau's internal audit activity generally conforms to the PSIAS[2] and, overall, the findings were very positive.

13 The feedback included comments that the internal audit service was highly valued by its clients. Key stakeholders felt confident in the way Veritau had established effective working relations, both in our approach to planning and the way in which we engage flexibly with our clients throughout the internal audit process, at the strategic and operational levels.

14 From 1 April 2025, the PSIAS were replaced by what are known as the Global Internal Audit Standards in the UK Public Sector. These standards are made up of the Institute of Internal Auditors' Global Internal Audit Standards (GIAS) and the Application Note: Global Internal Audit Standards in the UK Public Sector ('the Application Note'). The Application

[2] PSIAS guidance suggests a scale of three ratings, 'generally conforms, 'partially conforms' and 'does not conform'. 'Generally conforms' is the top rating.

Note interprets the GIAS, clarifying how they should be applied in UK public sector organisations.

15 In the UK, the body responsible for interpreting the GIAS and setting expectations for the performance of internal audit in the public sector is known as the Internal Audit Standards Advisory Board (IASAB). The IASAB is made up of six 'Relevant Internal Audit Standard Setters' (RIASS) representing central and local government, and the health sector. The RIASS for UK local government is the Chartered Institute of Public Finance and Accountancy (CIPFA). The IASAB developed the Application Note, releasing it in the early part of 2025.

16 The Global Internal Audit Standards (from which the Application Note provides its local government interpretations) were launched on 9 January 2024 and became effective on 9 January 2025. Veritau has used a GIAS conformance readiness tool provided by the IIA, alongside the specific public sector interpretations and requirements of the Application Note to prepare for the introduction of the new standards.

17 Our overall assessment is that Veritau conforms to the Global Internal Audit Standards in the UK Public Sector. However, we have identified a small number of actions to help strengthen our ability to demonstrate conformance. In addition, we have identified a further set of actions to ensure continuous improvement in service delivery.

18 Details of Veritau's ongoing quality assurance arrangements and the outcomes from our conformance assessment are set out in appendix A.

19 The Internal Audit Charter sets out how internal audit at the Authority will be provided in accordance with professional standards. The charter is reviewed periodically. Updates to the charter have been made to ensure that it meets the requirements of the Global Internal Audit Standards in the UK Public Sector. The Authority already has a well-established internal audit service and so very few changes have been made to the charter. Those changes which have been made will have no impact on how the service is delivered. An updated charter is contained as a separate document.

Appendix A: Internal Audit Quality Assurance and Development Arrangements

1.0 Background

Ongoing quality assurance arrangements

Veritau maintains appropriate ongoing quality assurance arrangements designed to ensure that internal audit work is undertaken in accordance with relevant professional standards. From April 2025 those standards are the Global Internal Audit Standards in the UK Public Sector. Quality assurance arrangements include:

- the maintenance of a detailed audit procedures manual
- the requirement for all audit staff to conform to a Code of Ethics and Standards of Conduct Policy
- the requirement for all audit staff to complete annual declarations of interest
- detailed job descriptions and competency profiles for each internal audit post
- regular operational 121 meetings for all auditors, to review progress with audit engagements, and formal 121s that include discussion of overall performance
- induction programmes, training plans and associated training activities
- attendance on relevant courses and access to e-learning material
- the maintenance of training records and training evaluation procedures
- membership of professional networks
- agreement of the objectives, scope and expected timescales for each audit engagement with the client before detailed work commences (audit specification)
- the results of all audit testing and other associated work documented in a structured format using our audit management system – K10 Vision
- file review by senior auditors and audit managers and sign-off at each stage of the audit process
- the ongoing investment in tools to support the effective performance of internal audit work (for example data interrogation software)
- post audit questionnaires (customer satisfaction surveys) issued following each audit engagement
- regular client liaison meetings to discuss progress, share information and evaluate performance.

On an ongoing basis, completed audit work is subject to internal peer review by a Quality Assurance group. The review process is designed to ensure audit work is completed consistently and to the required quality standards. The work of the Quality Assurance group is overseen by an Assistant Director. Any key learning points are shared with the relevant internal auditors and audit managers. The

Head of Internal Audit will also be informed of any general areas requiring improvement. Appropriate mitigating action will be taken where required (for example, increased supervision of individual internal auditors or further training).

Annual self-assessment

On an annual basis, the Head of Internal Audit will seek feedback from each client on the quality of the overall internal audit service. This includes surveys targeted at senior officers and chairs of audit committees. The Head of Internal Audit also undertakes an annual self-assessment against internal audit standards. A hybrid approach to self-assessment has been taken this year, as a result of the change in the internal audit standards regime from April 2025. Further information about this year's approach is set out below. As part of ongoing performance management arrangements, managers and auditors assess current skills and knowledge against the competency profiles for internal audit roles. Where necessary, further training or support will be provided to address any development needs.

The Head of Internal Audit and other members of the internal audit management team also participate in various professional networks and obtain information on operating arrangements and relevant best practice from other similar audit providers for comparison purposes.

The results of annual client surveys, self-assessment against the standards, professional networking, and ongoing quality assurance and performance management arrangements are used to identify any areas requiring further development or improvement. Actions required are reflected in Veritau business plans, the Veritau internal audit strategy, and individual personal development plans as appropriate. Any specific changes needed to address conformance with professional standards are reported to the Audit and Governance Committee as part of the annual report of the Head of Internal Audit. The report also summarises other development activity planned to enhance the delivery of the service. Information gathered for quality assurance and development purposes is also used to evaluate overall conformance with internal audit standards.

External assessment

At least once every five years, arrangements must be made to subject internal audit working practices to external assessment to ensure the continued application of professional standards. The assessment should be conducted by an independent and suitably qualified person or organisation and the results reported to the Head of Internal Audit. The outcome of the external assessment also forms part of the overall reporting process to each client. Any specific areas identified as requiring further development and/or improvement will be incorporated into current development plans.

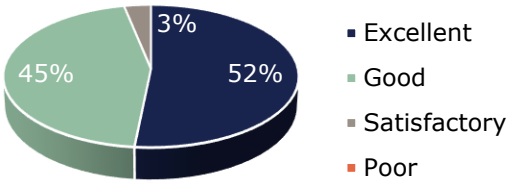
2.0 Customer satisfaction survey 2025

In March 2025 we asked clients for feedback on the overall quality of the internal audit service provided by Veritau during the preceding year. Where relevant, the

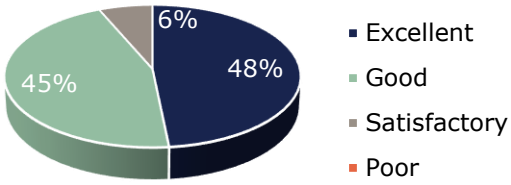
survey also asked questions about counter fraud and information governance services. A total of 188 surveys (2024 – 173) were issued to senior managers in client organisations. A total of 32 responses were received representing a response rate of 17% (2024 – 10%). Respondents were asked to rate the different elements of the audit process as either excellent, good, satisfactory or poor.

Respondents were also asked to provide an overall rating for the service. The results of the survey are set out in the charts below. These are presented as percentages, for consistency with previous years. However, it is recognised that the relatively low number of respondents means that the percentage for each category is sensitive to small changes in actual responses (1 respondent represents about 3%).

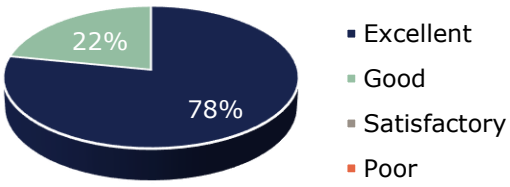
Quality of audit planning / coverage



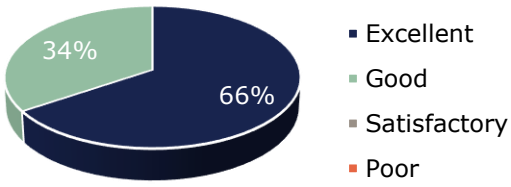
Provision of advice / guidance



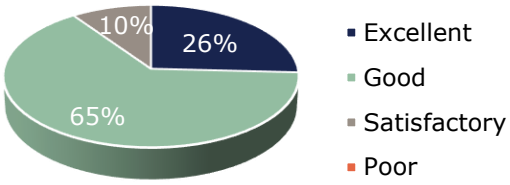
Staff conduct & professionalism



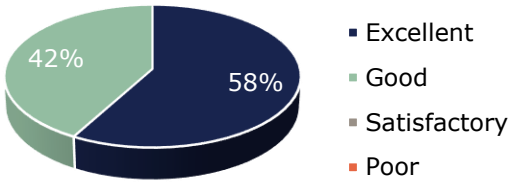
Ability to establish positive rapport



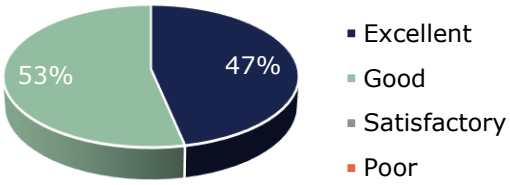
Knowledge of area being audited



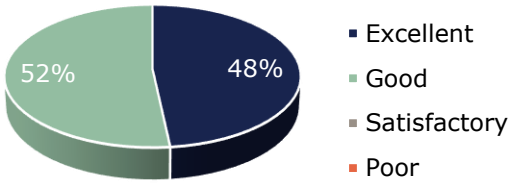
Minimising disruption for area being audited



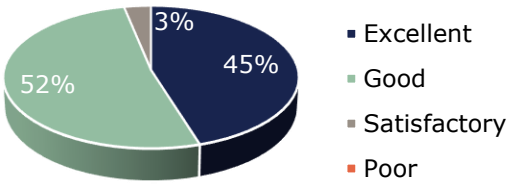
Communication of issues during audit



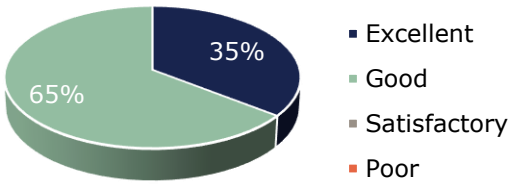
Quality of feedback at end of audit



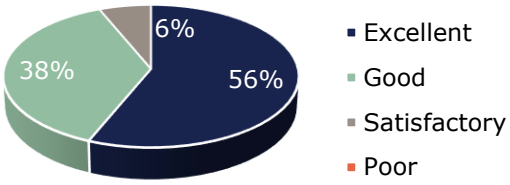
Accuracy / format / length / style of report



Relevance of audit opinions & conclusions



Overall rating for the Internal Audit service



The overall ratings in 2025 were:

	2025		2024	
Excellent	18	56%	7	44%
Good	12	38%	8	50%
Satisfactory	2	6%	1	6%
Poor	0	0%	0	0%

The feedback shows that the majority of respondents continue to value the service being delivered.

3.0 Self-assessment against audit standards 2025

The Accounts and Audit Regulations 2015 require internal auditors working in local government to take into account public sector internal auditing standards or guidance. Up to 31 March 2025, the relevant standards were the Public Sector Internal Audit Standards (PSIAS). CIPFA (who are responsible for setting internal audit standards for local government) have adopted new standards that apply from 1 April 2025. These are the Global Internal Audit Standards in the UK Public Sector – or GIAS (UK Public Sector)[3]. Internal auditors working in local government are expected to apply the new standards from April 2025.

In previous years Veritau has used a checklist published by CIPFA to assess conformance with the PSIAS. This is no longer appropriate following the change in standards. However, no equivalent checklist for assessment against the new standards has yet been published. For the self-assessment undertaken in April 2025, we have used documentation published by the Institute of Internal Auditors to prepare for the introduction of the new standards. This highlights areas of the GIAS that are changing and where updates to current arrangements may need to be made. We have also considered any changes required by the introduction of the new Application Note. We intend to undertake a further full assessment against the new standards later in 2025/26, once further guidance on assessing conformance is available.

[3] The GIAS (UK Public Sector) comprises the Institute of Internal Auditors' Global Internal Audit Standards (GIAS) and the Internal Audit Standards Advisory Board's Application Note: Global Internal Audit Standards in the UK Public Sector (referred to as the Application Note). The Application Note interprets the GIAS for the UK public sector.

The self-assessment has identified two actions required to address areas of partial conformance with the standards. These are:

- To update current internal audit charters to address various requirements of the new standards. For example, the need to set out the internal audit mandate and to clarify the roles of senior managers and the audit committee in championing the role of internal audit.
- To introduce a new survey of chairs of audit committees (or equivalent) to address requirements for the committees to provide input on internal audit performance.

A new charter has been prepared and is included as part of the agenda for the current committee, for approval.

We received and reviewed the results from the survey of chairs of audit committees in late May 2025. A 50% response rate was achieved and Veritau received ratings of either excellent or good for all nine questions asked. Responses were particularly complimentary about Veritau's professionalism, timeliness of responses, the coverage of our work, and the relevance of our annual opinions. No specific development and improvement actions have been identified from the survey. However, we will continue to run it annually.

The self-assessment has highlighted a number of other actions that are not required to comply with the standards – but which will help to improve the service. These will be taken forward as part of our existing internal audit strategy. Further information on development activity is included below.

4.0 External Assessment

As noted above, the PSIAS required the Head of Internal Audit to arrange for an external assessment to be conducted at least once every five years to ensure the continued application of professional standards. This requirement continues under the GIAS (UK Public Sector). The assessment is intended to provide an independent and objective opinion on the quality of internal audit practices.

An external assessment of Veritau's internal audit working practices was undertaken in summer 2023, by John Chesshire, an approved reviewer for the Chartered Institute of Internal Auditors. The report concluded that Veritau internal audit activity 'generally conforms' to the PSIAS[4] and, overall, the findings of the review were very positive. The feedback included comments that the internal audit service was highly valued by its member councils. Key stakeholders felt confident in the way Veritau had established effective working relations, both in our approach to planning, and the way we engage flexibly with our clients throughout the internal audit process, at both strategic and operational levels.

The outcomes from the external assessment were reported to this committee on 23 April 2024. The assessment was based on the PSIAS. Many of the

[4] PSIAS guidance suggests a scale of three ratings, 'generally conforms, 'partially conforms' and 'does not conform'. 'Generally conforms' is the top rating.

requirements under the new standards are the same or similar, and we can therefore continue to place reliance on the previous report. However, a further external assessment against the new standards will need to be carried out in the next three years.

5.0 Development plans

Overall, the internal audit services provided by Veritau continue to meet the requirements of professional standards. However, we recognise that the pace of change in local government and the wider public sector mean that there is a need to continually review and update aspects of our service to ensure it stays up to date and continues to deliver good value.

We first introduced an internal audit strategy in 2021. The strategy identified priorities for developing the service and actions to deliver continuous improvement. As a result of that we have changed many aspects of the service in the last four years. Key successes include:

- audit planning – we have become better at defining the areas we need to focus on (including client-specific risks and objectives) and we've introduced new arrangements for capturing and assessing information on our clients' operations
- work planning – introducing flexible arrangements that help us focus upcoming audits on areas that are most important and allow us to change course quickly when priorities change
- reporting – ensuring that key information is available to clients to understand audit priorities and outcomes
- implementation of a new audit management system (K10) – the new system uses the latest technology, offers improved functionality, and is supporting development activity across a range of areas.

We have also tried a few things which did not deliver the expected outcomes. However, we have used the experience gained to improve core audit activities and ways of working.

The latest strategy (2025 to 2027) was adopted in January 2025. It sets out areas we are prioritising for development over the next three years. These include the following:

- focussing on the development of high value assurance techniques and expertise. For example, the use of data analytics to provide increased understanding of clients' operations and the use of artificial intelligence tools to increase efficiency and insights. Developing our knowledge of opportunities and risks associated with AI will also help us to support client adoption of new technologies.
- further development of systems for planning, prioritising and reporting audit work to ensure work is targeted to the areas of highest importance for our clients, our internal processes are as efficient as they can be, and the clarity and usefulness of reports is maximised.

- use of the new K10 audit system to improve functionality for the delivery of audit work and the production of management information. We want to use the system to streamline follow up activity, and further develop internal management processes. This will help us to better understand and manage audit workflows, improve service delivery, and inform performance management arrangements.

To achieve these priorities, we have focused actions in the following key areas:

- embedding a strategic approach to work programme development and the use of the audit opinion framework
- redesigning and modernising our audit working practices (including assignment planning and reporting)
- further developing our use of data analytics
- developing our key performance indicators and the measures of added value

Quality assurance group

The internal audit quality assurance group has recently reported on their 2024/25 activities. They were aiming to assess how well core audit practices had been adopted and applied using the new K10 system by looking at a sample of completed audit files. They found that overall, core working practices had translated well to the new system. Strengths included the following:

- the completeness of files and file review processes – information expected to be on file was included and files had been signed off by relevant supervisors.
- good documentation of engagement with officers when planning individual audits and agreement of the scope and objectives of work.
- good use of new system functionality to record the systems audited and linked to this, the tests to be undertaken.
- assignment of the priorities to issues found and overall opinions were in line with expectations, and key findings were well documented.

A few areas requiring improvement were found. These included:

- the need to better document the analysis and conclusions reached during the planning stage of each audit, and discussions with clients at the end of each audit
- improvements needed to cross referencing documents within the system between related pieces of work – this may require a review of current system set up and training
- a need to better document conclusions directly within K10, to increase the efficiency of report generation from the system.

These issues have been flagged for further action through system development, whole team training and feedback to individual auditors where required.

Improvement actions identified during self-assessment

As noted above, we have identified a number of areas for improvement while undertaking the annual self-assessment. These do not represent non-conformance with standards but will help us to improve the service. Continuous improvement actions identified included the following:

- review existing auditor competency profiles to ensure adequate coverage of the auditor competencies identified in the GIAS
- strengthen the analysis of outcomes from routine training delivered, to ensure it met objectives and any further action or training required was identified
- undertake additional training for auditors on professional scepticism
- ensure routine training delivered clearly highlights links to the relevant professional standards being covered
- review coverage of value for money considerations in the audit manual, and ensure adequate coverage in routine training
- review the presentation of annual conclusions to assess whether different approaches could present clearer insights

These actions will be integrated into the internal audit strategy action plan.

6.0 Overall conformance with standards

Based on the overall outcomes from quality assurance and development planning arrangements, the Head of Internal Audit considers that the internal audit service conforms to Global Internal Audit Standards in the UK Public Sector.

Yorkshire Dales National Park Authority **Item 9**

Audit & Review Committee

15 July 2025

Internal Audit Charter 2025

Purpose of the Report

1. To present the updated Internal Audit Charter 2025 to Members,

Recommendation

2. Members are recommended to approve the charter.

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. A copy of the Internal Audit Charter which details the regulations and standards for Internal Audit, along with the roles and responsibilities for both the auditor and the Authority in regard to Internal Audit is attached as an **Annex**.

5. Members should note that this this document replaces the Internal Audit Charter 2017.

Financial Implications

3. High quality Internal Audits are part of good governance, and provide independent validation, the Charter gives a framework for good governance, and further safeguards the Authority from fraud and error.

Legal Implications

4. None.

Equality, Diversity and Inclusion Implications

5. None.

Conclusion

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

Michelle Clyde
Head of Finance



YORKSHIRE DALES
National Park

Veritau

Yorkshire Dales National Park Authority

Internal Audit Charter

June 2025

1 Purpose and commitment to professional standards

1.1 The purpose of the internal audit service is to strengthen the Yorkshire Dales National Park Authority's ability to create, protect, and sustain value by providing the Audit and Review Committee and senior management with independent, risk-based, and objective assurance, advice, insight, and foresight.

1.2 The internal audit service enhances Yorkshire Dales National Park Authority's:

- successful achievement of its objectives
- governance, risk management, and control processes
- decision-making and oversight
- reputation and credibility with its stakeholders
- ability to serve the public interest.

1.3 Yorkshire Dales National Park Authority's internal audit service is most effective when:

- Internal auditing is performed by competent professionals in conformance with The Institute of Internal Auditors' Global Internal Audit Standards (UK public sector).
- The internal audit service is independently positioned, with direct accountability to the Audit and Review Committee.
- Internal auditors are free from undue influence and committed to making objective assessments.

1.4 Yorkshire Dales National Park Authority can expect to see its internal audit service demonstrate integrity, competence, and due professional care, align with its strategies, objectives, and risks, demonstrate quality and continuous improvement, be insightful, proactive, and future-focused, communicate effectively, and contribute to organisational improvement.

1.5 Yorkshire Dales National Park Authority's internal audit service will adhere to the mandatory elements of The Institute of Internal Auditors' International Professional Practices Framework, which are the Global Internal Audit Standards in the UK Public Sector and Topical Requirements. The chief audit executive will report annually to the Audit and Review Committee and senior management regarding the internal audit service's conformance with the standards, and the outcomes from quality assurance and development arrangements.

2 The internal audit mandate

2.1 There is a statutory duty on the Authority to undertake an internal audit of the effectiveness of its risk management, control and governance processes. The Accounts and Audit Regulations 2015 also require that the audit takes into account public sector internal auditing standards or guidance. The Chartered Institute of Public Finance and Accountancy (CIPFA) is responsible for setting standards for proper practice for local government internal audit.

2.2 CIPFA has determined that the Global Internal Audit Standards are a suitable basis for the practice of internal auditing in UK local government, subject to interpretations and requirements set out in its application note[1]. Taken together, the Global Internal Audit Standards and the application note represent proper practice for internal audit in local government. This charter sets out how internal audit at Yorkshire Dales National Park Authority will be provided in accordance with this proper practice.

2.3 The charter should be read in the context of the wider legal and policy framework which sets requirements and standards for internal audit, including the Accounts and Audit Regulations, the application note, the code of practice[2], and the Authority's constitution, regulations and governance arrangements.

3 Definitions

3.1 The Global Internal Audit Standards define internal auditing as follows:

"Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes."

3.2 The Global Internal Audit Standards include reference to the roles and responsibilities of the "board" and "senior management" in relation to the governance of internal audit. Each organisation is required to define these terms in the context of its own governance arrangements. For the purposes of the Global Internal Audit Standards in the UK Public Sector (hereon in referred to as the "GIAS (UK public sector)") these terms are defined as follows at Yorkshire Dales National Park Authority.

"Board" – the Audit and Review Committee fulfils the responsibilities of the board in relation to internal audit standards and activities.

"Senior management" – in the majority of cases, the term senior management in the GIAS (UK public sector) should be taken to refer to the Head of Finance (Section 151 Officer) in their role as client officer for the internal audit service. This includes all functions relating directly to overseeing the work of internal audit. In addition, senior management may also refer to any other director of the Authority individually (including the Chief Executive) or collectively as the Senior Management Team (SMT) in relation to GIAS (UK public sector) requirements for:

- internal audit to have direct and unrestricted access to senior management for reporting purposes
- consulting on risks affecting the Authority for audit planning purposes
- approving the release of information arising from audit work to any third party.

3.3 The GIAS (UK public sector) also refer to the "chief audit executive". This is taken to be the Head of Internal Audit (Veritau).

[1] Application Note: Global Internal Audit Standards in the UK Public Sector
[2] CIPFA Code of Practice for the Governance of Internal Audit in UK Local Government

4 Scope of internal audit activities

4.1 The scope of internal audit work will encompass the Authority's entire control environment[3], comprising its systems of governance, risk management, and control.

4.2 The scope of audit work also extends to services provided through partnership arrangements, irrespective of what legal standing or particular form these may take. The Head of Internal Audit, in consultation with all relevant parties and taking account of audit risk assessment processes, will determine what work will be carried out by the internal audit service, and what reliance may be placed on the work of other internal and external providers of assurance and advisory services auditors.

5 Responsibilities and objectives

5.1 The Head of Internal Audit has the responsibility to:

- At least annually, develop a risk-based internal audit work programme that considers the input of the Audit and Review Committee and senior management. Discuss the work programme with the Audit and Review Committee and senior management and submit the programme to the Audit and Review Committee for review and approval.
- Communicate the impact of resource limitations on the internal audit work programme to the Audit and Review Committee and senior management.
- Review and adjust the internal audit work programme, as necessary, in response to changes in the Authority's business, risks, operations, programs, systems, and controls.
- Communicate with the Audit and Review Committee and senior management if there are significant interim changes to the internal audit work programme.
- Ensure internal audit engagements are performed, documented, and communicated in accordance with the GIAS (UK public sector) and relevant laws and/or regulations.
- Follow up on engagement findings and confirm the implementation of recommendations or action plans and communicate the results of internal audit services to the Audit and Review Committee and senior management periodically and for each engagement, as appropriate.
- Ensure the internal audit service collectively possesses or obtains the knowledge, skills, and other competencies and qualifications needed to meet the requirements of the GIAS (UK public sector) and to fulfil the internal audit mandate.
- Develop, implement, and maintain quality assurance and development arrangements that cover all aspects of the internal audit service. The programme will include external and internal assessments of the internal audit service's conformance with the GIAS (UK public sector), as well as performance measurement to assess the internal audit service's progress toward the achievement of its objectives and promotion of continuous improvement.

[3] For example, the work of internal audit is not limited to the review of financial controls only.

- Communicate with the Audit and Review Committee and senior management about the internal audit service's quality assurance and development arrangements, including the outcomes of internal assessments and external assessments.
- Identify and consider trends and emerging issues that could impact the Authority and communicate these to the Audit and Review Committee and senior management as appropriate.
- Consider emerging trends and successful practices in internal auditing.
- Establish and ensure adherence to methodologies designed to guide the internal audit service.
- Ensure adherence to the Authority's relevant policies and procedures unless such policies and procedures conflict with the internal audit charter or the GIAS (UK public sector). Any such conflicts will be resolved or documented and communicated to the Audit and Review Committee and senior management.
- Coordinate activities and consider relying upon the work of other internal and external providers of assurance and advisory services. If the Head of Internal Audit cannot achieve an appropriate level of coordination, the issue must be communicated to senior management and if necessary escalated to the Audit and Review Committee.

5.2 In addition to the responsibilities set out above, to meet the requirements for the practice of internal auditing in local government, the Head of Internal Audit is also required to provide an annual report to the Audit and Review Committee. The report will be used by the committee to inform its consideration of the Authority's annual governance statement. The report will include:

- the Head of Internal Audit's opinion on the adequacy and effectiveness of the Authority's framework of governance, risk management, and control
- any qualifications to the opinion, together with the reasons for those qualifications (including any impairment to independence or objectivity)
- any control weakness judged to be relevant to the preparation of the annual governance statement
- a summary of work undertaken to support the opinion, including any reliance placed on the work of other assurance providers
- an overall summary of internal audit performance and the outcomes from the internal audit service's quality assurance and development arrangements
- a statement on conformance with the GIAS (UK public sector).

5.3 To support the opinion, the Head of Internal Audit will ensure that an appropriate programme of audit work is undertaken. In determining what work to undertake, the internal audit service should:

- adopt an overall strategy, setting out how the service will be delivered in accordance with this charter
- draw up an indicative risk-based programme of work on an annual basis following consultation with the Audit and Review Committee and senior management. The

programme of work will also reflect the requirements of the charter, the strategy, and proper practice

- update the programme of work throughout the year to reflect emerging risks, changes to priorities and the need to appropriately schedule work
- consider trends and emerging issues that may impact the organisation.

5.4 In undertaking this work, the responsibilities of the internal audit service will include:

- providing assurance to the Audit and Review Committee and senior management on the effective operation of governance arrangements and the internal control environment operating at the Authority[4]
- objectively examining, evaluating and reporting on the probity, legality and value for money of the Authority's arrangements for service delivery
- reviewing the Authority's financial arrangements to ensure that proper accounting controls, systems and procedures are maintained and, where necessary, make recommendations for improvement
- helping to secure the effective operation of proper controls to minimise the risk of loss, the inefficient use of resources, and the potential for fraud and other wrongdoing
- acting as a means of deterring all fraudulent activity, corruption and other wrongdoing; this includes conducting investigations into matters referred by members, officers, and the public and reporting findings of those investigations to the relevant officers and members, as appropriate, for action
- advising the Authority on relevant counter fraud and corruption policies and measures.

5.5 The Head of Internal Audit will ensure that the service is provided in accordance with proper practice as set out above and in accordance with any other relevant standards – for example, Authority policy and legal or professional standards and guidance.

5.6 In undertaking their work, internal auditors should have regard to:

- the purpose of internal auditing, and standards as set out in the GIAS (UK public sector) and reflected in this charter
- the codes of any professional bodies of which they are members
- standards of conduct expected by the Authority
- the Committee on Standards in Public Life's *Seven Principles of Public Life*.

6 Organisational independence

6.1 It is the responsibility of directors, heads of service and service managers to maintain effective systems of risk management, internal control, and governance. Auditors will have no responsibility for the implementation or operation of systems of control and will remain sufficiently independent of the activities audited to enable them to exercise objective professional judgement.

[4] Where third parties place reliance on the assurance provided then they do so at their own risk.

6.2 Audit advice and recommendations will be made without prejudice to the rights of internal audit to review and make further recommendations on relevant policies, procedures, controls and operations at a later date.

6.3 The Head of Internal Audit will put in place measures to ensure that individual auditors remain independent of areas they are auditing for example by:

- rotation of audit staff
- ensuring staff are not involved in auditing areas where they have recently been involved in operational management, or in providing consultancy and advice[5].

7 Accountability, reporting lines, and relationships

7.1 Internal audit services are provided under contract to the Authority by Veritau[6]. Staff undertaking internal audit work are employed directly by Veritau. The Head of Finance (Section 151 Officer) acts as client officer for the contract, and is responsible for overall monitoring of the service.

7.2 In its role in providing an independent assurance service, Veritau has direct access to members and senior managers and can report uncensored to them as considered necessary. Such reports may be made to:

- National Park Authority, Senior Management Team, or any committee (including the Audit and Review Committee)
- Chief Executive
- Director of Corporate Services (Monitoring Officer)
- Head of Finance (Section 151 Officer)
- Other directors, heads of service and service managers.

7.3 The Head of Finance (Section 151 Officer) has specific responsibilities for ensuring that the Authority has effective systems of risk management and internal control. The role includes a responsibility to ensure that the Authority has put in place arrangements for effective internal audit. In recognition of the importance of the relationship between the Head of Finance (Section 151 Officer) and internal audit (recognised in the standards), a protocol has been drawn up setting out the relationship between them. This is included in Appendix 1.

7.4 The Head of Internal Audit will report independently to the Audit and Review Committee on:

- the proposed allocation of audit resources
- any significant risks and control issues identified through audit work
- their annual opinion on the Authority's control environment.

[5] Auditors will not be used on internal audit engagements where they have had direct involvement in the area within the previous 12 months.
[6] The contract is with Veritau Limited.

7.5 The Head of Internal Audit will informally meet in private with the chair of the Audit and Review Committee, or the committee as a whole, as required. Meetings may be requested by committee members or the Head of Internal Audit.

7.6 The Audit and Review Committee will oversee (but not direct) the work of internal audit. This includes commenting on the scope of internal audit work and approving the internal audit work programme. The committee will also protect and promote the independence and rights of internal audit to enable it to conduct its work and report on its findings as necessary[7].

8 Fraud, consultancy services and non-audit services

8.1 The primary role of internal audit is to provide audit assurance services to the Authority. However, the service is also required to undertake fraud investigation and other consultancy work to add value and help improve governance, risk management and control arrangements.

8.2 The prevention and detection of fraud and corruption is the responsibility of directors, heads of service and service managers. However, all instances of suspected fraud and corruption must be notified to Veritau, who will agree the course of action to be taken in consultation with the relevant corporate director and other advisors (for example, human resources). Where appropriate, cases of suspected fraud or corruption will be investigated by Veritau.

8.3 Veritau also carry out other consultancy related work where this is of value to the Authority. This is generally at the request of Authority officers. It includes, for example, advice on designing efficient and effective processes. The scope of consulting work will be agreed with the relevant corporate director or service manager. Consulting work will only be carried out where it represents good value, there are sufficient resources and skills within Veritau to undertake the work, and where it does not compromise the assurance role or the independence of internal audit. Details of all significant consultancy assignments completed will be reported to the Audit and Review Committee.

8.4 Where Veritau provides non-audit services (for example information governance), appropriate safeguards will be put in place to ensure audit independence and objectivity are not compromised. These safeguards include the work being performed by a separate team with different line management arrangements. Separate reporting arrangements will also be maintained. The Head of Internal Audit will report any instances where audit independence or objectivity may be compromised to the Head of Finance (Section 151 Officer) and the Audit and Review Committee. The Head of Internal Audit will also take steps to limit any actual or perceived impairment that might occur (for example, by arranging for the audit of these services or functional activities to be overseen externally).

9 Resourcing

9.1 As part of the audit planning process the Head of Internal Audit will review the resources available to internal audit, to ensure that they are appropriate and

[7] The relationship between internal audit and the Audit and Review Committee is set out in more detail in appendix 2.

sufficient to meet the requirement to provide an opinion on the Authority's control environment. Where resources are judged to be inadequate or insufficient, recommendations to address the shortfall will be made to the Head of Finance (Section 151 Officer) and to the Audit and Review Committee.

10 Rights of access

10.1 To enable it to fulfil its responsibilities, the Authority gives internal auditors employed by Veritau the authority to:

- enter all Authority premises or land, at any reasonable time
- have access to all data, records, documents, correspondence, or other information - in whatever form - relating to the activities of the Authority
- have access to any assets of the Authority and to require any employee of the Authority to produce any assets under their control
- be able to require from any employee or member any information or explanation necessary for the purposes of audit.

10.2 Directors, heads of service and service managers are responsible for ensuring that the rights of Veritau to access premises, records, and personnel are preserved, including where the Authority's services are provided through partnership arrangements, contracts or other means.

11 Review

11.1 This charter will be reviewed periodically by the Head of Internal Audit. Any recommendations for change will be made to the Head of Finance (Section 151 Officer) and the Audit and Review Committee, for approval.

Relationship between the Director of Finance (Section 151 Officer) and internal audit

1 In recognition of the statutory duties of the Authority's Head of Finance in their role as Section 151 Officer, this protocol has been adopted to form the basis for a sound and effective working relationship between the Director of Finance and internal audit.

(i) The Head of Internal Audit (HoIA) will seek to maintain a positive and effective working relationship with the Head of Finance.

(ii) Internal audit will review the effectiveness of the Authority's systems of control, governance, and risk management and report its findings to the Head of Finance (in addition to the Audit and Review Committee).

(iii) The Head of Finance will be asked to comment on those elements of internal audit's programme of work that relate to the discharge of their statutory duties. In developing the internal audit work programme and in carrying out internal audit work, the HoIA will give full regard to the comments of the Head of Finance.

(iv) The HoIA will notify the Head of Finance of any matter that in the HoIA's professional judgement may have implications for the Head of Finance in discharging their statutory responsibilities.

(v) The Head of Finance will notify the HoIA of any concerns that they may have about control, governance, or suspected fraud and corruption and may require internal audit to undertake further investigation or review.

(vi) The HoIA will be responsible for ensuring that internal audit is provided in accordance with proper practice.

(vii) If the HoIA identifies any shortfall in resources which may jeopardise the ability to provide an opinion on the Authority's control environment, then they will make representations to the Head of Finance, as well as to the Director of Corporate Services (Monitoring Officer) and the Audit and Review Committee.

(viii) The HoIA will report to the Head of Finance (and to the Director of Corporate Services and Audit and Review Committee) any instances where internal audit independence or objectivity is likely to be compromised, together with any planned remedial action.

(ix) The HoIA will report to the Head of Finance (and the Audit and Review Committee) any instances where audit work has not conformed to the GIAS (UK public sector). This includes the reasons for non-conformance and the possible impact on the audit opinion.

(x) The Head of Finance will champion the role of internal audit in providing independent, risk-based assurance on the operation of the Authority's systems of governance, risk management, and internal control, and in helping the Authority to achieve its objectives. The Head of Finance will also protect and promote the independence and rights of internal audit to enable it to conduct its work effectively and to report as necessary.

Appendix 2

Relationship between the Audit & Governance Committee and internal audit

1 The Audit and Review Committee plays a key role in ensuring the Authority maintains a robust internal audit service and it is therefore essential that there is an effective working relationship between the committee and internal audit. This protocol sets out some of the key responsibilities of internal audit and the committee.

2 The Audit and Review Committee will seek to:

(i) raise awareness of key aspects of good governance across the organisation, including the role of internal audit and risk management

(ii) ensure that adequate resources are provided by the Authority so as to ensure that internal audit can satisfactorily discharge its responsibilities

(iii) protect and promote the independence and rights of internal audit to conduct its work properly and to report on its findings as necessary.

3 Specific responsibilities in respect of internal audit include the following.

(i) oversight of, and involvement in, decisions relating to how internal audit is provided

(ii) approval of the internal audit charter

(iii) consideration of the annual report and opinion of the Head of Internal Audit (HoIA) on the Authority's control environment

(iv) consideration of other specific reports detailing the outcomes of internal audit work

(v) consideration of reports dealing with the performance of internal audit, and the outcomes from its quality assurance and development arrangements

(vi) consideration of reports on the implementation of actions agreed as a result of audit work, and outstanding actions escalated to the committee in accordance with the approved escalation policy

(vii) approval (but not direction) of the annual internal audit work programme.

4 In relation to the Audit and Review Committee, the HoIA will:

(i) attend its meetings and contribute to the agenda

(ii) ensure that overall internal audit objectives, work programmes, and performance are communicated to, and understood by, the committee

(iii) provide an annual summary of internal audit work, and an opinion on the Authority's control environment, including details of unmitigated risks or other issues that need to be considered by the committee

(iv) establish whether anything arising from the work of the committee requires consideration of the need to change the internal audit work programme or vice versa

(v) highlight any shortfall in the resources available to internal audit or any instances where the independence or objectivity of internal audit work may be

compromised (and to make recommendations to address these to the committee)

(vi) report any significant risks or control issues identified through audit work which the HoIA feels necessary to specifically report to the committee. This includes risks which management are failing to address but which the HoIA considers are unacceptable for the Authority

(vii) report any actual or attempted interference in the performance or reporting of internal audit work

(viii) participate in the committee's review of its own remit and effectiveness

(ix) discuss the outcomes of quality assurance and development arrangements and consult with the committee on how external assessment of the internal audit service will be conducted (required once every five years).

5 The Head of Internal Audit will informally meet in private with the chair of the Audit and Review Committee, or the committee as a whole, as required. Meetings may be requested by committee members or the HoIA.

Yorkshire Dales National Park Authority **Item 10**

Audit & Review Committee

15 July 2025

Customer Service Excellence

Purpose of the Report

1. To provide Members with information regarding an alternative to the Customer Service Excellence accreditation and enable a decision on whether the Authority should continue with the Customer Service Excellence process.

Recommendation

2. That Members determine whether the Authority should continue with the Customer Service Excellence accreditation or transition to an internal audit-based approach.

Strategic Framework

3. The information and recommendation(s) contained in this report are consistent with the Authority's statutory purposes and support the strategic planning framework:

    - Corporate Plan Objective 29
      Provide high quality, efficient and effective services and communications to the public and other stakeholders and so maintain the Customer Service Excellence standard every year.

Background

4. The Customer Service Excellence (CSE) standard provides recognition for organisations that are successfully assessed against the criteria. The five criteria of CSE are:

    i. Customer Insight
    ii. The Culture of the Organisation
    iii. Information and Access
    iv. Delivery
    v. Timeliness and Quality of Service

    Within the 5 criteria are 57 separate elements that are assessed on a 3-yearly rolling programme, with 19 elements assessed each year.

5. The Authority has undergone an annual assessment against the CSE standard since 2010. The assessment involves several pieces of evidence being uploaded to the CSE portal prior to the assessment. During the assessment visit, the CSE Assessor examines the evidence and holds a range of meetings with staff, managers, visitors, partners and other service users/customers. The last assessment took place in July 2024.

6. The Authority has long understood the benefits of independent external validation for the quality of our customer service, while also recognising that the CSE process requires significant officer time and resources, particularly from the Head of HR. Recently discussions have taken place with the Internal Auditors to establish whether they could provide an assessment that would reduce officer input but still satisfy our requirements and include recommendations for improvement, a feature currently lacking in the CSE assessment.

7. The annual cost of the CSE assessment is £1,530. An estimate of officer time spent on the assessment has been calculated at approximately 65 hours including preparation for the assessment, the collation and uploading of evidence and meeting with the assessor during the visit.

Internal audit proposal

8. Our Internal Auditors have developed a proposal which can be found in the **Annex** and which outlines a number of different customer service audits that could be conducted. The proposal also helpfully notes the internal audits that have already been completed that indirectly relate to elements of the CSE standard.

9. Customer service audits would be charged at Veritau's standard day rate of £395 plus vat (for 2025/26). An audit taking 3 to 5 days would cost between £1,185 and £1,975. As the remit of the audit would be reduced there would be much less officer time involved. It is estimated that the total officer time spent would be up to 10 hours to include approving the terms of reference for the audit, providing evidence to the internal auditor and attending to any follow up actions/recommendations.

10. Whilst the proposal suggests that there may be an option to undertake a customer service audit as part of the annual work programme, following a discussion with the Section 151 Officer, it is proposed that customer service audits would remain separate to this.

Benefits and drawbacks

11. There are benefits and drawbacks for maintaining the current CES accreditation and for transitioning to an internal audit-based process. The below table provides a breakdown of these.

Feature	CSE Accreditation	Internal Audit Approach
Cost	£1,530 per year	£1,185 - £1,975 per year
Officer Time	Approximately 65 hours per year	Up to 10 hours per year
Improvement Recommendations	Not included	Included
Flexibility	Standard criteria	Tailored focus areas
External Validation	Nationally recognised	Internal assurance

Practice at other National Park Authorities

12. Other NPAs were asked if they obtain formal accreditation of their standards of customer service. The Peak District and North York Moors NPAs both confirmed they had followed the CSE framework in the past. Both Authority's stated due to the excessive officer time required and internal customer surveys being developed and shared, the decision to stop the CSE assessment was taken a number of years ago and they are no longer CSE accredited. The Lake District NPA does not use any formal methods to assess customer service.

Financial Implications

11. The cost of changing from the CSE annual assessment to an annual customer service internal audit is broadly cost neutral. However, it is anticipated that a saving would be achieved through reduced officer time.

Legal Implications

12. None.

Equality, Diversity and Inclusion Implications

13. None.

Conclusion

14. The Authority has undergone an annual CSE assessment for the last fourteen years and Members are asked to determine whether they would like to maintain the status quo or take an alternative approach to assessing customer service. The outcome of either approach would continue to be reported to this Committee.

Vikki Thomas **Clare Burrows**
Head of HR **Director of Corporate Services**

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YORKSHIRE DALES
National Park

Veritau Customer Service Audits Proposal

Introduction & background

1. The Yorkshire Dales National Park Authority (the Authority) has undertaken and successfully maintained the Customer Service Excellence Standard since 2010. The CSE Standard has five criteria with 57 supporting standards against which the Authority must demonstrate compliance over a three-year rolling cycle. External assessors conduct an annual 2-day visit to the Authority, with Authority staff providing evidence to demonstrate its commitment to providing high-quality customer service.

2. The Authority is intending to introduce an internal system for monitoring its customer service standards. The Director of Corporate Services has asked Veritau to prepare a proposal outlining possible audit engagements which would help provide assurances over the internal system and the Authority's customer service standards, as an alternative to continuing to participate in the CSE Standard.

3. This proposal outlines several audits related to customer service that could be conducted. They do not replicate the entirety of the CSE Standard but aim to provide assurance in key areas related to customer service. A summary of the proposed audits is in Table 1.

4. The proposal also notes audits that Veritau has completed, or could carry out, as part of the internal audit annual work programme that indirectly relate to elements of the CSE Standard. These are not customer service audits as their focus is on other risks (e.g. financial, legislative compliance), but they may provide assurance over some areas that are included in the CSE Standard. A summary of these audits is in Table 2.

5. Audits usually range from 3 – 5 days' work, depending on the nature and scope of the work, and the availability and support of officers. Audits in the tables below would be scoped and agreed accordingly. Additional work would be charged at Veritau's standard day rate (£395 + VAT for 2025/26), with the number of days agreed with the Authority. The extent to which any work could be undertaken as part of the annual work programme would be one of the areas to discuss in further detail with the Director of Corporate Services.

Proposed audits

Table 1: Proposed customer service audits

Audit	Scope	Links to CSE Standard
Customer complaints, compliments and feedback	This audit would review: ▲ Policies, procedures, and training for handling complaints in an appropriate and timely fashion, as well as lessons learnt from complaints. ▲ How the Authority informs the public of how to provide feedback, whether positive or negative. ▲ The Authority's arrangements for obtaining feedback from the public and using this to drive service improvements (e.g. the residents' and visitors' surveys).	This audit covers customer service standards, timeliness of service, and learning from feedback. It links to the following parts of the Standard: 1. Customer Insight: how the Authority seeks to understand its customers and improve services. 4. Delivery: how the Authority monitors and meets standards and performance targets. 5. Timeliness and Quality of Service: how the Authority sets and monitors standards for customer service.
Performance management & data quality	This audit would review: ▲ The completeness and accuracy of datasets for customer service KPIs and the process by which KPIs are compiled to confirm their suitability. ▲ How the Authority benchmarks its performance against other similar organisations and uses the results to improve services. ▲ Actions taken to address any areas of underperformance against targets or standards.	This audit covers customer service standards, linking to the following parts of the Standard: 2. The Culture of the Organisation: how the Authority puts customers at the centre of how it operates. 4. Delivery: how the Authority monitors and meets standards and performance targets. 5. Timeliness and Quality of Service: how the Authority sets and monitors standards for customer service.

Audit	Scope	Links to CSE Standard
Use of social media / communications	This audit would review: ▲ Policies, procedures and strategy in relation to communications and use of social media to provide assurance objectives are being met. ▲ Staff training on appropriate use of social media and procedures for handling inappropriate content. ▲ Controls to ensure access to social media accounts was restricted to appropriately authorised and trained officers.	This audit covers how the Authority communicates with the public in an appropriate and effective manner, linking to the following parts of the Standard: 1. Customer Insight: how the Authority seeks to understand its customers and improve services. 3. Information and Access: how the Authority makes information available to customers and ensures it is complete, accurate and up to date.

Table 2: Audits covering other aspects of the CSE Standard

Audit	Scope	Links to CSE Standard
Human resources	Audits of HR and payroll are undertaken periodically, most recently in 2022/23. These have focused on payroll, starters, leavers, and sickness absence processes. An audit in this area could also review: ▲ The suitability of and completion rates for the staff appraisal process. ▲ Adherence to recruitment policies. ▲ Staff training and development plans.	2. The Culture of the Organisation: This criterion has standards related to staff development and professionalism that could be covered through the audit.
ICT audits	As a high-risk area, Veritau regularly provides assurance over ICT-related matters for the Authority. Audits in recent years have covered cyber security, ICT asset management, systems development and maintenance, and ICT Security (including disaster recovery plans, access control and staff training).	2. The Culture of the Organisation: This criterion has standards related to protecting customers' privacy and storing their data securely. Audits in this area review the suitability of ICT security arrangements, including protecting and storing customer data.

Audit	Scope	Links to CSE Standard
Information governance	Information governance arrangements were most recently audited in 2024/25. These audits involve reviewing policies and procedures related to information governance, staff training and guidance, handling of FOIs/EIRs, monitoring performance and reporting.	2. The Culture of the Organisation: This criterion has standards related to protecting customers' privacy and storing their data securely. Our audits provide assurance on the suitability of the Authority's information governance arrangements.
Planning	Planning audits are undertaken periodically. In 2021/22, we reviewed the procurement and implementation of the Authority's new planning system. In 2018/19, we reviewed the planning process, including: assessing and granting applications; how the Authority consults interested parties and takes their views into consideration; the timeliness of decision-making; and the process for taking decisions against officer recommendations.	As a planning authority, the Authority deals with planning applications in the National Park. The planning application process, standards of service and information made available to applicants and interested parties are extensively referenced throughout the CSE Standard.
Transparency	The Authority is required to publish certain information under the Local Government Transparency Code 2015 (LGTC) to inform local people about issues important to them, for example how money is spent, assets are used, and decisions are made by the Authority. This audit would review the Authority's compliance with the Local Code.	3. Information and Access: The Authority should make information available about its services and activities. Complying with the LGTC makes certain information about the Authority available to businesses and interested parties, as well as demonstrating its commitment to transparency in its activities.