Item 11

Yorkshire Dales National Park Authority

Audit and Review Committee

14 April 2026

Internal Audit Annual Report for 2025/26

Purpose of the report

1. To present the Annual Report prepared by the Authority's Head of Internal Audit, Thomas Absalom of Veritau Ltd, based on audit work covering the year to March 2026.

Recommendation

2. Members are asked to note the report.

Strategic Planning 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. The report forms part of the statutory requirement to maintain an adequate and effective internal audit function. Compliance with established Internal Audit Codes of Practice requires that this Committee is provided with an annual report setting out the work done by Internal Audit, and that such a report contains an overall opinion on the internal control framework.

5. The Internal Auditor's report for 2025/26 is attached; it includes a summary of audit work completed during the year and details of the findings of individual internal audits, and provides an overall opinion and a statement of assurance regarding the adequacy and effectiveness of the Authority's internal control systems. The latter supports the Authority's Annual Governance Statement (AGS), which in turn supplements the Financial Statements.

6. Internal Audits are performed under the framework CIPFA Code on the Governance of Internal Audit in UK Local Government (2025), which aligns with Global Internal Audit Standards (GIAS). The code is structured around providing authority for internal audit, ensuring independence, and establishing robust oversight.

Financial Implications

7. None.

Legal Implications

8. None.

Equality, Diversity and Inclusion Implications

9. None

Conclusion

10. The overall opinion of the Internal Auditor on the controls operated by the Authority is that they provided **Substantial Assurance**. There were no significant control weaknesses which, in the opinion of the Head of Internal Audit, needed to be considered for inclusion in the Annual Governance Statement.

Michelle Clyde
Head of Finance