Yorkshire Dales National Park Authority **Item 8**

Audit and Review Committee

Date: 23 April 2024

Internal Audit Annual Report for 2023/24

Purpose of the report

1. To present the Annual Report prepared by the Authority's Internal Auditor, Veritau Ltd, based on audit work covering the year to March 2024.

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 statutory purposes and its approved strategic planning framework:

   Corporate Plan objective 32:
   Operate governance arrangements that are fit for purpose as reported through the Annual Governance Statement and the Annual Governance Report.

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 2023/24 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.

Financial, legal or equality issues

6. None.

Conclusion

7. 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

12 February 2024