**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