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