

NEW FOREST NATIONAL PARK AUTHORITY

RESOURCES, AUDIT AND PERFORMANCE COMMITTEE – 02 MARCH 2026

INTERNAL AUDIT CHARTER AND PLAN 2026-27

Report by: Antony Harvey. Deputy Head of the Southern Internal Audit Partnership and Chief Internal Auditor to the Authority

1 Introduction

1.1 The purpose of this report is to provide the Resources, Audit and Performance Committee with the Internal Audit Charter and Internal Audit Plan 2026-27 for the New Forest National Park Authority.

2 Contextual Information

2.1 The mandate for internal audit in local government is specified within the Accounts and Audit [England] Regulations 2015, which states:

‘A relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.’

2.2 From 1 April 2025, the ‘standards or guidance’ in relation to internal audit are those laid down in the Global Internal Audit Standards (GIAS), Application Note: Global Internal Audit Standards in the UK Public Sector (Application Note) and the Code of Practice for the Governance of Internal Audit in UK Local Government. The collective requirements shall be referred to as the Global Internal Audit Standards in the UK Public Sector (the Standards).

2.3 The Southern Internal Audit Partnership have been externally assessed against conformance with the Global Internal Audit Standards in the UK Public Sector which concluded:

*‘SIAP has achieved an excellent result of **‘generally achieves’** in this EQA in relation to the GIAS and Application Note. The IIA use the term ‘general achievement’ or ‘general conformance’ to indicate that “internal audit activities were performed in general conformance with the Global Standards.”*

Given SIAP’s high level of performance and achievement with the GIAS, I do not make any formal recommendations in this report.

I am delighted to confirm that SIAP fully achieves 46 of the 52 Standards and generally achieves the remaining six Standards. There are no partial conformances, or areas where the team do not conform with any Standards.’

2.4 The Standards (6.2) require all internal audit providers to implement and maintain an ‘Internal Audit Charter’. The internal audit charter is defined as ‘a formal document that includes the internal audit function’s mandate, organisational position, reporting relationships, scope of work, types of service, and other specifications’.

- 2.5 Standard 11.3 (Communicating Results) references the possibility that a Chief Internal Auditor may be required to make a conclusion at the level of the organisation about the effectiveness of governance, risk management and/or control. Section 10B of the Application Note makes it a mandatory requirement in the UK public sector, for the Chief Internal Auditor to prepare such an overall conclusion at least annually in support of wider governance reporting. This overall conclusion must encompass governance, risk management and control. The requirement for an overall conclusion must also inform planning carried out under GIAS Standard 9.4 (Internal Audit Plan).
- 2.6 In accordance with the Standards (9.4) there is a requirement that internal audit must create a risk-based internal audit plan that supports the achievement of the organisation's objectives. The internal audit plan provides the mechanism through which the Chief Internal Auditor can ensure most appropriate use of internal audit resources to fulfil the audit mandate and delivery of the internal audit strategy.
- 2.7 The aim of internal audit's work programme is to provide independent and objective assurance to management, in relation to the business activities; systems or processes under review that:
- The framework of internal control, risk management and governance is appropriate and operating effectively; and
 - Risks to the achievement of the Authority's objectives are identified, assessed and managed to a defined acceptable level.

Internal Audit Charter 2026-27

- 2.8 The internal audit charter is reported to the Resources, Audit and Performance Committee annually for review and approval. There have been no revisions to the internal audit charter since it was last approved by the Committee in November 2025. A copy is attached as Appendix A.

Internal Audit Plan 2026-27

- 2.9 The proposed internal audit plan for 2026-27 is attached at Appendix B.
- 2.10 The audit plan will remain fluid to ensure internal audit's ability to react to the changing needs of the Authority. Any additions to the plan must be able to clearly demonstrate a contribution to the audit conclusion on risk management, control and governance.
- 2.11 Any changes to the plan will be transparently reported to the Executive Leadership Team and the Resources, Audit and Performance Committee during the course of the year for approval as part of our Progress Reports.
- 2.12 The Internal Audit Charter ensures the Chief Internal Auditor has sufficient resource necessary to fulfil the requirements and expectations to deliver an internal audit conclusion.
- 2.13 Significant matters that jeopardise the delivery of the plan, or require changes to the plan will be identified, addressed and reported to the Resources, Audit and Performance Committee, through our Progress Reports.

- 2.14 The endorsement and sponsorship of the plan(s) at member / chief officer level will assist in providing the engagement and buy-in of staff at an operational level to ensure the outcome of audit reviews are optimised.

3 **Additional Information**

- 3.1 Provision for the delivery of Internal Audit is included within the Authority's Service Level Agreement with New Forest District Council.

4 **Recommendation**

- 4.1 The Resources, Audit and Performance Committee are invited to provide input to, and approve, the Internal Audit Charter and Internal Audit Plan for 2026-27.

Appendices:

Appendix A – Internal Audit Charter 2026-27

Appendix B – Internal Audit Plan 2026-27

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