

NFNPA RAPC 573/25

NEW FOREST NATIONAL PARK AUTHORITY

RESOURCES, AUDIT AND PERFORMANCE COMMITTEE – 03 NOVEMBER 2025

INTERNAL AUDIT - STRATEGY 2025-28

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 Strategy 2025-28.

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 Standards (9.2) require all internal audit providers to develop and maintain an 'Internal Audit Strategy'. The internal audit strategy is defined as 'a plan of action designed to achieve a long-term or overall objective. The internal audit strategy must include a vision, strategic objectives, and supporting initiatives for the internal audit function. An internal audit strategy helps guide the internal audit function towards the fulfilment of the internal audit mandate'.

Developing the Internal Audit Strategy

- 2.4 Engagement with the Resources, Audit and Performance Committee and senior management has been imperative in developing the internal audit strategy, to ensure the Southern Internal Audit Partnership's strategic objectives align with stakeholder expectations.

- 2.5 It is not practical for the Southern Internal Audit Partnership to maintain more than 30 separate and potentially competing internal audit strategies specific to each of our partners. Consequently, in considering potential objectives, the Southern Internal Audit Partnership undertook a SWOT (Strengths, Weaknesses, Opportunities, Threats) analysis to focus on potential areas for development to further enhance our internal audit offering and to remain sustainable, innovative and future focused. The outcome of our analysis assisted in forming seven potential objectives for inclusion in the internal audit strategy.
- 2.6 A survey was then issued to all Resources, Audit and Performance Committee Members (or equivalent) and senior officers across the wider Partnership to seek their views and prioritisation of the seven objectives to optimise internal audit provision over the medium term (3 to 5 years).
- 2.7 Feedback from the survey (Annex B) was analysed with the top three objectives forming the basis of the internal audit strategy.

Internal Audit Strategy 2025-28

- 2.8 The internal audit strategy is presented to the Resources, Audit and Performance Committee for review and noting. The strategy will be periodically reviewed with ongoing updates to the Committee on the achievement and delivery of objectives as part of our regular progress reports.

3 Recommendation

- 3.1 **The Resources, Audit and Performance Committee are invited to review and note the Internal Audit Strategy 2025-28 (Annex A).**

Annexes:

Annex A – Internal Audit Strategy 2025-28
Annex B – Feedback and Prioritisation of Objectives.

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