

NFNPA RAPC 574/25

NEW FOREST NATIONAL PARK AUTHORITY

RESOURCES, AUDIT AND PERFORMANCE COMMITTEE – 03 NOVEMBER 2025

INTERNAL AUDIT – UPDATED CHARTER 2025-26

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 an update on revisions to the Internal Audit Charter 2025-26 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 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'.
- 2.4 The Internal Audit Charter for 2025 – 26 was originally approved by the Resources, Audit and Performance Committee on 03 March 2025.
- 2.5 Within the internal audit charter there is a requirement for ongoing review to ensure that any changes to the Global Internal Audit Standards in the UK Public Sector, reorganisation within the organisation or other significant changes affecting the nature and scope of internal audit services are considered.

- 2.6 Opportunity has been taken to update the roles and responsibilities of Senior Management and the Resources, Audit and Performance Committee to reflect the expectations of the Standards and good practice guidance in the governance of internal audit reports during the year (Annex 1 – pages 17-18). The changes in each case reflect the requirement to note certain internal audit reports and documentation rather than to approve.
- 2.7 Whilst revisions are minimal in volume it is important they are captured and accurately reflected within the Authority's Internal Audit Charter.

3 Recommendation

- 3.1 **The Resources, Audit and Performance Committee are invited to approve the revisions to the Internal Audit Charter 2025-26.**

Annex:

Annex 1 – Internal Audit Charter 2025-26 (Revision).

Contact:

Antony Harvey, Deputy Head of Partnership, Southern Internal Audit Partnership
Tel: 07784 265289
Email: antony.harvey@hants.gov.uk