

NFNPA RAPC 575/25

NEW FOREST NATIONAL PARK AUTHORITY

RESOURCES, AUDIT AND PERFORMANCE COMMITTEE – 03 NOVEMBER 2025

INTERNAL AUDIT - PROGRESS REPORT 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 As required by the Global Internal Audit Standards in UK Public Sector this report presents the Internal Audit Progress Report - August 2025.
- 1.2 The Internal Audit Progress Report – October 2025 (Annex 1) provides the Resources, Audit and Performance Committee with an overview of internal audit activity and assurance work completed in accordance with the approved audit plan and provides an overview of key updates relevant to the discharge of the Committee's role in relation to internal audit.

2 Summary

- 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 made all necessary adaptions to its processes, procedures and practices to ensure it is best placed to conform with these requirements with effect from 1 April 2025.

2.4 In accordance with proper internal audit practices (Global Internal Audit Standards in the UK Public Sector), the Chief Internal Auditor is required to provide a written status report to the Resources, Audit and Performance Committee, summarising:

- ongoing confirmation or otherwise regarding independence, and impairments [Standard 7.1]
- a summary of significant issues and escalation of matters of importance [Standard 8.1]
- overview and sufficiency of resourcing [Standards 8.2, 10.1, 10.2, and 10.3]
- communication of unresolved issues that fall outside of the Council's risk tolerance [Standard 11.5]
- update on progress and any changes to the annual audit plan [Standard 9.4]
- internal audit performance measures [Standard 12.2]
- status of 'live' internal audit reports and status on the implementation of management actions [Standard 15.2].

2.5 Appendix A summarises the activities of internal audit for the period up to 17 October 2025.

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 **It is recommended that Committee members note the Internal Audit Progress Report for 2025-26 – October 2025 (Annex 1).**

Annex:

Annex 1 – Internal Audit Progress Report 2025-26 (October 2025).

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