

NFNPA RAPC 391/19

NEW FOREST NATIONAL PARK AUTHORITY

RESOURCES, AUDIT AND PERFORMANCE COMMITTEE – 04 MARCH 2019

INTERNAL AUDIT CHARTER 2019/20

Report by: Antony Harvey. Deputy Head of Partnership (Southern Internal Audit Partnership)

1 Purpose

- 1.1 The purpose of this paper is to provide the Resources, Audit and Performance Committee with the Internal Audit Charter 2019-20 (Appendix 1), for the New Forest National Park Authority.
- 1.2 The Internal Audit Charter formally defines the internal audit activity's purpose, authority and responsibility in line with the Public Sector Internal Auditing Standards [the Standards].

2 Summary

- 2.1 With effect from 1 April 2013 internal audit services across the public sector have been governed by the Public Sector Internal Audit Standards (the Standards).
- 2.2 Within the Standards there is a requirement for an Internal Audit Charter - a formal document that defines the purpose, authority and responsibility of the internal audit activity. The proposed charter is attached at Appendix 1.
- 2.3 The Internal Audit Charter must be reviewed periodically (as a minimum annually) by the Chief Internal Auditor and presented to 'Senior Management' and 'the Board'. The Board is defined as

'the governance group charged with independent assurance on the adequacy of the risk management framework, the internal control environment and the integrity of financial reporting. At the Authority this shall mean the Resources, Audit and Performance Committee'.

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 Recommendations

- 4.1 It is recommended that the Committee approve the Internal Audit Charter for 2019/20 (Appendix 1).**

Contact:

Antony Harvey, Deputy Head of Partnership, Southern Internal Audit Partnership
Tel: 01962 845701 Email: antony.harvey@hants.gov.uk

Appendices:

Appendix 1 – Internal Audit Charter 2019/20