RAPC 591/26

NEW FOREST NATIONAL PARK AUTHORITY

RESOURCES, AUDIT AND PERFORMANCE COMMITTEE – 1 JUNE 2026

ERNST & YOUNG: EXTERNAL AUDIT PLANNING REPORT 2025/26

Report by: Simon Mathers and Rumana Rafiq Ullah, Ernst & Young LLP

1 Purpose

1.1 The purpose of this report is to provide the Resources, Audit and Performance Committee with the External Auditor's proposed plan for the audit scope and approach for the year ending 31 March 2026.

2 Summary

2.1 The suggested audit plan is consistent with the requirements of the Local Audit and Accountability Act 2014, the National Audit Office's 2020 Code of Audit Practice, the Statement of Responsibilities issued by Public Sector Audit Appointments (PSAA) Ltd, auditing standards and other professional requirements, but we also need to ensure that our audit is aligned with the Committee's service expectations.

2.2 This plan summarises our assessment of the key issues which drive the development of an effective audit for the Authority. We have aligned our audit approach and scope with these.

2.3 The Committee, as the Authority's body charged with governance, has an essential role in ensuring that it has assurance over both the quality of the draft financial statements prepared by management and the Authority's wider arrangements to support the delivery of a timely and efficient audit. Where this is not done it will impact the level of resource needed to discharge our responsibilities. We will consider and report on the adequacy of the Authority's external financial reporting arrangements and the effectiveness of the Authority in fulfilling its role in those arrangements as part of our assessment of Value for Money arrangements, and consider the use of other statutory reporting powers to draw attention to weaknesses in those arrangements where we consider it necessary to do so.

2.4 We welcome the opportunity to discuss this report with you on 1 June 2026 as well as understand whether there are other matters which you consider may influence our audit.

3 Recommendation

It is recommended that members approve the External Audit Plan for 2025/26.

Papers:
RAPC 591/26– Cover report
RAPC 591/26 Annex 1 – Ernst & Young: External Audit Planning Report 2024/25
(Can be found online only here - Resources, audit and performance committee 01/06/26 - New Forest National Park)

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