

**SC 60/26**

## **NEW FOREST NATIONAL PARK AUTHORITY**

### **STANDARDS COMMITTEE MEETING – 12 May 2026**

#### **UPDATE ON INTERNAL AUDIT OF CORPORATE GOVERNANCE FRAMEWORK**

**Report by:** Gareth Hale (Solicitor and Monitoring Officer)

#### **Summary:**

The Authority has internal auditors, Southern Internal Audit Partnership (SIAP) who test and report on compliance and performance against its governance framework. The Authority sought an internal audit from SIAP on its corporate governance framework for 2025/26, a copy of the finalised report is attached to this item as appendix 1.

Members will see that the audit comprised two areas, a review of the corporate governance framework documents and the member declarations process.

The audit assessed the Authority's Corporate Governance Framework against the Chartered Institute of Public Finance and Accountancy (CIPFA) Delivering Good Governance in Local Government principles. The review focused on key governance documents and processes, including the Local Code of Governance, Annual Governance Statement, Scheme of Delegations, Standing Orders, and Member Declarations, to confirm they are current, approved, and accessible. Testing also considered recent developments, such as the appointment of a new Monitoring Officer and findings from a recent external audit, to ensure emerging risks were addressed and responsibilities for oversight and compliance are clearly defined.

In terms of the corporate governance documents Members will see that on page 4 of the audit report the Annual Governance Statement, and process for its sign off, provided clear assurance statements in line with CIPFA principles and demonstrates compliance with governance requirements.

The Scheme of Delegations and Standing Orders are subject to a 2 year review and the report notes that those were undertaken in 2025 and are therefore not due for review again until 2027. The report concludes that both documents are current and compliant.

The report also concluded that the process for review of formal governance documents, accessibility through SharePoint and version controls were transparent and compliant.

The conclusion of the position on member declarations is set out at the bottom of page 5 of the audit report and concluded that the approach supports compliance with governance requirements and provides assurance that the Authority maintains openness and accountability, although it did flag that one member declaration had inadvertently retained the date from the previous year.

The overall summary of the audit is detailed on page 6 of the report, the short summary of which is that whilst the review of the key corporate governance documents showed they

were completed with appropriate approval processes in place, there is no central register drawing together all the documents, their owners, review dates and version history, and that the creation of that central register would be beneficial to the Authority in tracking reviews and visibility across the suite of documents.

The position was similar for Member declarations, the audit's review of the process for obtaining and updating declarations as well as escalation for those not completed found that there was no centralised log or tracking tool in order to record the current declaration status, the renewal dates or actions taken, with a recommendation that again be introduced as an additional safeguard. The testing also suggested the introduction of a written process for staff on the member declaration process in order to assist with the process being applied in a consistent way in the future.

Members will see the risk profile on these items is low and the top of page 7 has the details of the Authority's intended actions to mitigate the risks outlined in the audit report. Those are in hand and the documents have been produced, they will be uploaded to SharePoint well in advance of the October deadline.

**Conclusion:** Whilst the audit found all the corporate governance framework documents were in place, up to date and followed correct process there were two areas highlighted above that recommended central logs to keep a clear audit trail in the future.

## Recommendation

**It is recommended that the Standards Committee note the report.**

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**Papers:** **SC 60/26 – Cover paper**

**Equality Impact Assessment:** There are no equality or diversity implications arising directly from this report.