
Southern Internal Audit Partnership

Assurance through excellence
and innovation

Internal Audit Progress Report

New Forest National Park Authority – October 2026

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1. Internal Audit Mandate

The mandate for internal audit in local government is specified within the Accounts and Audit [England] Regulations 2015, which states:

'5. (1) 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) Any officer or member of a relevant authority must, if required to do so for the purposes of the internal audit—

(a) make available such documents and records; and

(b) supply such information and explanations

as are considered necessary by those conducting the internal audit.'

The role of internal audit is best summarised through its definition within the Standards, as an:

'An independent, objective assurance and advisory service designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management, and control processes.'

The Authority is responsible for establishing and maintaining appropriate risk management processes, control systems, accounting records and governance arrangements. Internal audit plays a vital role in advising the Authority that these arrangements are in place and operating effectively.

The Authority's response to internal audit activity should lead to the strengthening of the control environment and, therefore, contribute to the achievement of the organisation's objectives.

2. Internal Audit Standards

With effect from 1 April 2025, the 'Standards' against which internal audit within the public sector must conform are those laid down in the Global Internal Audit Standards, Application Note: Global Internal Audit Standards in the UK Public Sector and the Code of Practice for the Governance of Internal Audit in UK Local Government. The collective requirements are referred to as the Global Internal Audit Standards in the UK Public Sector.

3. Purpose of Report

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

- The monitoring of 'live' internal audit reports
- an update on progress against the annual audit plan and any subsequent revisions
- acknowledgement of any actual or perceived impairments to internal audit independence
- internal audit performance, planning and resourcing issues
- results of audit assignments and insights.

Internal audit reviews culminate in an opinion on the assurance that can be placed on the effectiveness of controls in place focusing on those designed to mitigate risks to the achievement of management objectives of the service area under review. Assurance opinions are categorised as follows:

Substantial	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.
Reasonable	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.
Limited	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.
No	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.

4. Resourcing

As Chief Internal Auditor I maintain responsibility for ensuring that there is a sufficient level of resource available, supported by an appropriate range of knowledge, skills, qualifications and experience to deliver the internal audit plan (2026-27) and in the fulfilment of the audit mandate and delivery of the internal audit strategy.

- **Human Resource** - the Southern Internal Audit Partnership has access to an appropriate range of knowledge, skills, qualifications and experience required to deliver the internal audit strategy and risk-based audit plan.
- **Financial Resource** - the Head of Southern Internal Audit Partnership will manage the internal audit budget to enable the successful implementation of the internal audit mandate and achievement of the plan. The budget includes the resources necessary for the function's operation, including training and relevant technologies and tools.
- **Technological Resource** - the internal audit function has the technology to support the internal audit process and regularly evaluates technological resources in pursuit of opportunities to improve effectiveness and efficiency.

I have not been made aware of any implications on organisational capacity that may adversely affect the delivery of the internal audit plan.

5. Independence

As your chief internal auditor, I retain no roles or responsibilities that have the potential to impair my independence, either in fact or appearance. Internal auditors engaged in the delivery of the 2026-27 internal audit plan have had no direct operational responsibility or authority over any of the activities reviewed. I can confirm there has been no interference encountered relating to the scope, performance, or communication of internal audit work during the year to date in the delivery of the internal audit plan or the fulfilment of the internal audit mandate.

6. Impairments

There have been no impairments to internal audit activity during the year. The internal audit function has remained free from all conditions that threaten our ability to carry out responsibilities in an unbiased manner, including matters of engagement selection, scope, procedures, frequency, timing, and communication. The internal audit team have maintained an unbiased mental attitude allowing them to perform engagements objectively enabling them to believe in their work product, with no compromise to quality, and no subordination to their judgment on audit matters, either in fact or appearance.

7. Rolling Work Programme

The internal audit plan for 2026-27 was originally presented to Senior Management and approved by the Resources, Audit and Performance Committee in March 2026. The audit plan remains fluid to provide a responsive service that reacts to the changing needs of the Authority. Progress against the plan is detailed below.

Audit Review	Sponsor	Scoping Held	ToR Issued	Fieldwork Start	Draft Report	Final Report	Assurance Opinion	Comment
Information Requests and Complaints	MO	23.06.26	30.06.26	25.08.26				Draft report target date 14.10.26. Slightly delayed due to an upsurge in requests to the Authority.
Health and Safety	CFO	02.09.26	05.10.26	14.10.26				Fieldwork October. Draft report target date 10.11.26.
Accounts Payable	CFO							Q4
Budget Monitoring and Bank Reconciliations	CFO	14.10.26						

8. Adjustments to the Internal Audit Plan 2026-27

Internal Audit focus continues to be proportionate and appropriately aligned. The plan remains fluid and subject to on-going review and amendment, in consultation with the relevant audit sponsors, Senior Management, and the Resources, Audit and Performance Committee, to ensure internal audit are able to react to new and emerging risks and the changing needs of the Authority.

Such amendments to the 2026-27 internal audit plan are detailed below with explanations for the proposed amendments.

Additions	Audit Review	Reason for inclusion in the plan
	None	Not Applicable
Withdrawals	Audit Review	Reason for removal from the plan
	None	Not Applicable

9. Acceptance of Risk

Internal audit reporting protocols are in place to ensure that the scope of work and findings for all assignments are reported appropriately and that agreed management actions are approved by senior management.

Every effort will be made to resolve disagreements that may arise during the audit process. However, if, unresolved issues are considered by internal audit to fall outside of the Authority's risk tolerance, these will be escalated to Senior Management and the Resources, Audit and Performance Committee as deemed necessary. There are no such instances to report from our delivery of the 2026–27 internal audit plan to date.

10. Fraud & Irregularity

In accordance with the internal audit charter and the audit plan, auditors will plan and evaluate their work so as to have a reasonable expectation of detecting fraud and identifying any significant weaknesses in internal controls.

Whilst not responsible for the detection of fraud within the Council, Southern Internal Audit Partnerships work during 2026-27 has not identified, and we have not been made aware of, any significant control deficiencies that may pose a significant fraud risk.

11. Executive Summaries of reports published concluding a 'Limited' or 'No' assurance opinion

To date, there have been no 2026-27 audits which have concluded with a 'limited' or 'no' assurance opinion.

12. Analysis of 'Live Audit Reviews'

Audit Review	Report Date	Audit Sponsor	Assurance Opinion	Management Actions														
				Agreed			Pending			Complete			Retired			Overdue		
				L	M	H	L	M	H	L	M	H	L	M	H	L	M	H
Income Collection and Banking	10.05.21	CFO	Reasonable	-	1	-	-	-	-	-	-	-	-	-	-	-	1	-
ICT Policies and Procedures	08.02.23	CFO	Limited	3	8	1	-	-	-	3	4	1	-	-	-	-	4	-
Grants Awarded	05.02.25	CFO	Substantial	1	-	-	-	-	-	-	-	-	-	-	-	1	-	-
Human Resources Policies	14.04.25	CFO	Reasonable	3	2	-	-	-	-	2	2	-	-	-	-	1	-	-
IT Disaster Recovery, Business Continuity and Cyber Response Plans	28.05.25	CFO	Reasonable	4	4	-	-	-	-	3	3	-	-	-	-	1	1	-
Procurement/Contract Management	15.12.25	CFO	Reasonable	4	-	-	-	-	-	3	-	-	-	-	-	1	-	-
Corporate Governance Framework	05.03.26	MO	Substantial	2	-	-	1	-	-	1	-	-	-	-	-			
General Ledger, Bank Reconciliations & User Access	27.05.26	CFO	Substantial	1	-	-	-	-	-	-	-	-	-	-	-	1	-	-
Total				18	15	1	1	-	-	12	9	1	-	-	-	5	6	-

The management team have provided confirmation that all actions have been completed relating to the audit of Information Governance – Records Management and Information Requests (finalised May 2023) and are therefore not included within the table above.

Annexe 1

Overdue 'High Priority' Management Action

There are no high-priority overdue management actions to report.

Annexe 2

Overdue 'Low & Medium Priority' Management Actions

Audit Review	Report Date	Opinion	Priority		Due Date	Revised Due Date
			Low	Medium		
Income Collection and Banking		Reasonable		1	30.09.21	29.04.22 28.04.23 30.09.24 31.03.25 29.09.25 01.09.26
ICT Policies and Procedures	08.02.23	Limited		1	04.09.23	02.09.24 03.11.25 31.07.26
				3	Various 03/23-12/23	Following 31.07.26
Grants Awarded	05.02.25	Substantial	1		30.09.25	31.12.25
Human Resources Policies	14.04.25	Reasonable	1		31.03.26	31.12.26
IT Disaster Recovery, Business Continuity and Cyber Response Plans	28.05.25	Reasonable	1	1	31.10.25	30.09.26
Procurement/Contract Management	15.12.25	Reasonable	1		31.12.25	31.07.26
General Ledger, Bank Reconciliations & User Access	27.05.26	Substantial	1		31.08.26	TBC
Total			5	6		

Annexe 3

Southern Internal Audit Partnership - Performance Measures

Performance Measure	Regularity	Target	Actual 26-27	Status
1. Percentage of the agreed audit plan completed (issue of draft / final report)	Ongoing	90%	n/a	
2. Audits delivered within agreed timescales (% year to date)				
○ To issue of draft report	Ongoing	80%	n/a	
○ To issue of final report	Ongoing	80%	n/a	
3. Audits conducted optimising the effective use of data analytics (% year to date)	Ongoing	60%	n/a	
4. Conformance with the Global Internal Audit Standards in the UK Public Sector	Annual	Generally conforms	Generally conforms	