

Report to **Policy & Resources Committee**  
 Date **19 February 2026**  
 By **Mark Winton, Chief Internal Auditor**  
 Title of Report **Update on Internal Audit Progress and Implementation of Actions**  
**Note**

**Recommendation: The Committee is recommended to:**

**1. Note progress against the Internal Audit Strategy and Annual Plan 2025/26**

**1. Introduction**

- 1.1 This report details progress against the Internal Audit Strategy and Annual Plan 2025/26, including reports that have been issued and the implementation of actions.
- 1.2 The delivery and monitoring of this work plan is core to providing a systematic and risk-based approach to the internal audit of the Authority’s systems and services.
- 1.3 Tracking of actions ensures that agreed control improvements are implemented within agreed timescales.

**2. Policy Context**

- 2.1 The Accounts and Audit Regulations 2015 require that 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 The Internal Audit Strategy and Plan, which was approved by Policy & Resources Committee on 20 February 2025, provides a key mechanism for providing assurance that the Authority’s internal control, risk management and governance arrangements are effective.
- 2.3 Consultations on the Internal Audit Plan continue with the Interim Chief Finance Officer for SDNPA and the Chief Executive.

**3. Issues for consideration**

Progress against 2025/26 Audit Plan

- 3.1 The following audit reports have been issued since the last progress report to this committee.

<b>Audit Title</b>	<b>Status</b>	<b>Assurance Level <sup>1</sup></b>
Capital Accounting	Final	Reasonable Assurance

Impact of Savings Plans (previously named Organisational Resilience)	Final	Non-opinion
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† Assurance levels are defined in **Appendix 1**.

- 3.2 Where reports have been finalised in the period, a copy of the Executive Summary for the audits is attached at **Appendix 2**. A report which is considered to contain exempt information is found in **Appendix 4** as the contents are considered commercially sensitive.
- 3.3 The non-opinion assurance on the Impact of Savings Plans audit is explained in the Executive Summary for the audit at **Appendix 2**.
- 3.4 A summary of the position for all audits for the 2025/26 financial year, but not yet completed can be found in the following table:

Audit Title	Position
Income Processing	In progress

EU grant certification work

- 3.5 As previously reported, in addition to the planned audit work, we are on occasion commissioned by SDNPA to undertake EU grant certification work.
- 3.6 No additional claims have been certified in this reporting period.

Action Tracking

- 3.7 **Appendix 3** provides a list of those (High & Medium) agreed management actions from previous audit reports. Details of actions which are considered confidential can be found in Exempt **Appendix 5**.
- 3.8 One medium priority action has been implemented in the reporting period (reported within the exempt **Appendix 5**).
- 3.9 Three medium priority actions have not yet been fully implemented, one for over a year. Delayed in part due to resourcing and implementation of a contract. Members should satisfy themselves that sufficient progress is being made to progress the implementation of these actions.

**4. Amendment to the 2025/26 Internal Audit Plan**

- 4.1 It is important to keep the agreed audit plan under review throughout the year, to ensure that emerging risks can be reviewed as soon as they are known, in order to provide assurance over the governance arrangements and internal controls in place in order to mitigate these.
- 4.2 There are currently no agreed amendments to the 2025/26 Internal Audit Plan and none are considered necessary at this time.

**5. Other implications**

Implication	Yes*/No
Will further decisions be required by another committee/full authority?	No
Does the proposal raise any Resource implications?	No. The Internal Audit plan should be delivered within the agreed audit fee.
How does the proposal represent Value for Money?	The Internal Audit Service is provided through a contract with Brighton & Hove City Council which forms part of a wider procurement of financial services.

<b>Implication</b>	<b>Yes*/No</b>
Which PMP Outcomes/ Corporate plan objectives does this deliver against	All PMP outcomes and Corporate plan objectives are considered as part of the annual audit planning process.
Links to other projects or partner organisations	Audit clients identified as appropriate.
How does this decision contribute to the Authority's climate change objectives	This report doesn't directly contribute to the Authority's climate change objectives.
Are there any Social Value implications arising from the proposal?	No
Have you taken regard of the South Downs National Park Authority's equality duty as contained within the Equality Act 2010?	Yes – there are no equalities issues arising from this update report. Equalities considerations are also taken into individual audit reviews as appropriate.
Are there any Human Rights implications arising from the proposal?	No
Are there any Crime & Disorder implications arising from the proposal?	No, but the service includes the provision of advice and investigation of frauds and irregularities when required.
Are there any Health & Safety implications arising from the proposal?	No, but individual audits consider health and safety risks where appropriate.
Are there any Data Protection implications?	No, but individual audits consider GDPR issues where appropriate.

## **6. Risks Associated with the Proposed Decision**

- 6.1 Internal Audit has an important role to play in relation to effective risk management for the organisation. The SDNPA risk register is considered when developing the Internal Audit Strategy and Plan and the planning of individual audit reviews. Audit reviews and testing of controls are orientated towards these risks plus the operational controls within individual systems and services.

**Mark Winton**

**CHIEF INTERNAL AUDITOR**

**South Downs National Park Authority**

Contact Officer: Amanda Craig, Principal Auditor

Tel: 07795 335686

Email: [amanda.craig@brighton-hove.gov.uk](mailto:amanda.craig@brighton-hove.gov.uk)

Appendices I. Assurance Opinions – Definitions

2. Executive Summary extract reports
3. Summary of high and medium priority actions.
4. Executive Summary extract reports (Exempt)
5. Summary of high and medium priority actions. (Exempt)

Appendices 4 and 5 are not for publication as they contains exempt information within paragraph 3 of Part I of Schedule 12A to the Local Government Act 1972, being information relating to the financial and business affairs of a particular person including the Authority and that in all the circumstances of the case, the public interest in maintaining the exempt information outweighs the public interest in disclosing the information.

SDNPA Consultees

Chief Executive Officer; Director of Landscape and Operations; Director of Placemaking; Chief Finance Officer; Head of Governance and Monitoring Officer; Legal Services; Head of Finance and Corporate Services

External Consultees

None

Background Documents

Internal Audit Strategy and Plan 2025/26  
Individual audit reports