

Report to **Policy & Resources Committee**
Date **19 February 2026**
By **Mark Winton, Chief Internal Auditor**
Title of Report **Internal Audit Strategy, Annual Audit Plan and Charter**
Decision

Recommendation: The Committee is recommended to:

- 1) Note the proposed revised audit cycle for key financial systems detailed in paragraph 3.2. and Appendix 1; and,**
 - 2) Approve the Internal Audit Strategy, Annual Audit Plan and Charter for 2026/27.**
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1. Introduction

- 1.1 This report presents the Internal Audit Strategy and Annual Plan for 2026/27. The report also presents the Internal Audit Charter.
- 1.2 The Strategy and Plan provide key mechanisms for giving assurance that the Authority's internal control, risk management and governance arrangements are effective.
- 1.3 The Internal Audit Charter describes for the South Downs National Park Authority (SDNPA) the purpose, authority, and responsibilities of the Internal Audit function.

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 In addition, the Global Internal Audit Standards (GIAS) require "senior management" and "the board" to approve internal audit activity's plans and resource requirements and the Internal Audit Charter.
- 2.3 For South Downs National Park Authority, the equivalent of "the board" is this committee.

3. Issues for consideration

- 3.1 A copy of the Internal Audit Strategy and Annual Audit Plan for 2026/27 is shown in Appendix 1.

- 3.2 The *Strategy* which accompanies the schedule of audits (Annex A to the appendix) details the priorities for delivering an effective internal audit service together with details of the quality assurance and performance management arrangements for the coming year. In a change to the audit cycle for key financial systems, it is proposed these systems be reviewed every three years instead of the previously agreed two years. This is to allow internal audit to consider and address a broader range of the Authority’s key risks.
- 3.3 The *Internal Audit Charter* (Annex B to the appendix) describes the purpose, authority and responsibilities on internal audit, its statutory basis and the standards which underpin best practice.
- 3.4 In the event that any changes to the schedule of audits within the Annual Audit Plan are required, these will be reported to the committee for approval through the regular progress reporting arrangements.
- 3.5 Training can be provided to Members to support them in their committee duties and responsibilities relating to the role of Internal Audit.

4. 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.
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 plan 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 &	No, but the service includes the provision of advice and

Implication	Yes*/No
Disorder implications arising from the proposal?	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.

5. Risks Associated with the Proposed Decision

5.1 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 review 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

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 Appendices: I. Audit Strategy and Annual Audit Plan 2026/27
 Annex A – Internal Audit Plan 2026/27
 Annex B – Internal Audit Charter
 SDNPA Consultees: Chief Executive Officer; Director of Placemaking; Director of Landscape and Operations; Director of Growth and Organisational Development; 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 2026/27
 Global Internal Audit Standards
 Corporate Risk Register
 Individual audit reports

