
**Southern Internal
Audit Partnership**

Assurance through excellence
and innovation

**NEW FOREST DISTRICT COUNCIL
INTERNAL AUDIT PLAN 2026-27**

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Introduction

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.'

The scope of internal audit includes both assurance and advisory services covering the entire breadth of New Forest District Council ('the Council'), including all activities, assets, and personnel of the organisation.

The role of internal audit is that of 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 Council 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 Council that these arrangements are in place and operating effectively.

The Council'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.

The aim of internal audit's work programme is to provide independent and objective assurance to management, the Executive Management Team and the Audit Committee, in relation to the business activities; systems and processes under review that:

- the framework of internal control, risk management and governance is appropriate and operating effectively; and
- risks to the achievement of the Council's objectives are identified, assessed and managed to a defined acceptable level.

Conformance with internal auditing standards

From 1 April 2025, the 'standards or guidance' in relation to internal audit 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 shall be referred to as the Global Internal Audit Standards in the UK Public Sector.

Standard 8.4 [External Quality Assessment] requires internal audit providers to undergo an external quality assessment every five years. In September 2025 JC Training Ltd were commissioned to complete an external quality assessment of the Southern Internal Audit Partnership against the Global Internal Audit Standards in the UK Public Sector.

In considering all sources of evidence the external assessment team concluded:

'SIAP has achieved an excellent result of 'generally achieves' in this EQA in relation to the GIAS and Application Note. The IIA use the term 'general achievement' or 'general conformance' to indicate that "internal audit activities were performed in general conformance with the Global Standards."

I include a summary of SIAP's conformance to the GIAS, below. Overall, I believe that the team has achieved an excellent performance given its size, together with the breadth and depth of the benchmark established by the new GIAS.

I am delighted to confirm that SIAP fully achieves 46 of the 52 Standards and generally achieves the remaining six Standards. There are no partial conformances, or areas where the team do not conform with any Standards.

Summary of IIA Conformance	Standards	Does not Conform	Partially Conforms/Achieves	Generally Conforms/Achieves	Fully Conforms/Achieves	Total
Purpose of Internal Auditing	N/A					N/A
Ethics and Professionalism	13				13	13
Governing the Internal Audit Function	9			3	6	9
Managing the Internal Audit Function	16			1	15	16
Performing Internal Audit Services	14			2	12	14
	52	0	0	6	46	52

I have undertaken ten reviews of diverse internal audit functions using the (new) GIAS to date and **this result puts SIAP firmly within the top quartile and represents the highest level of achievement and conformance with the new GIAS that I have seen to date.'**

Developing the internal audit plan 2026-27

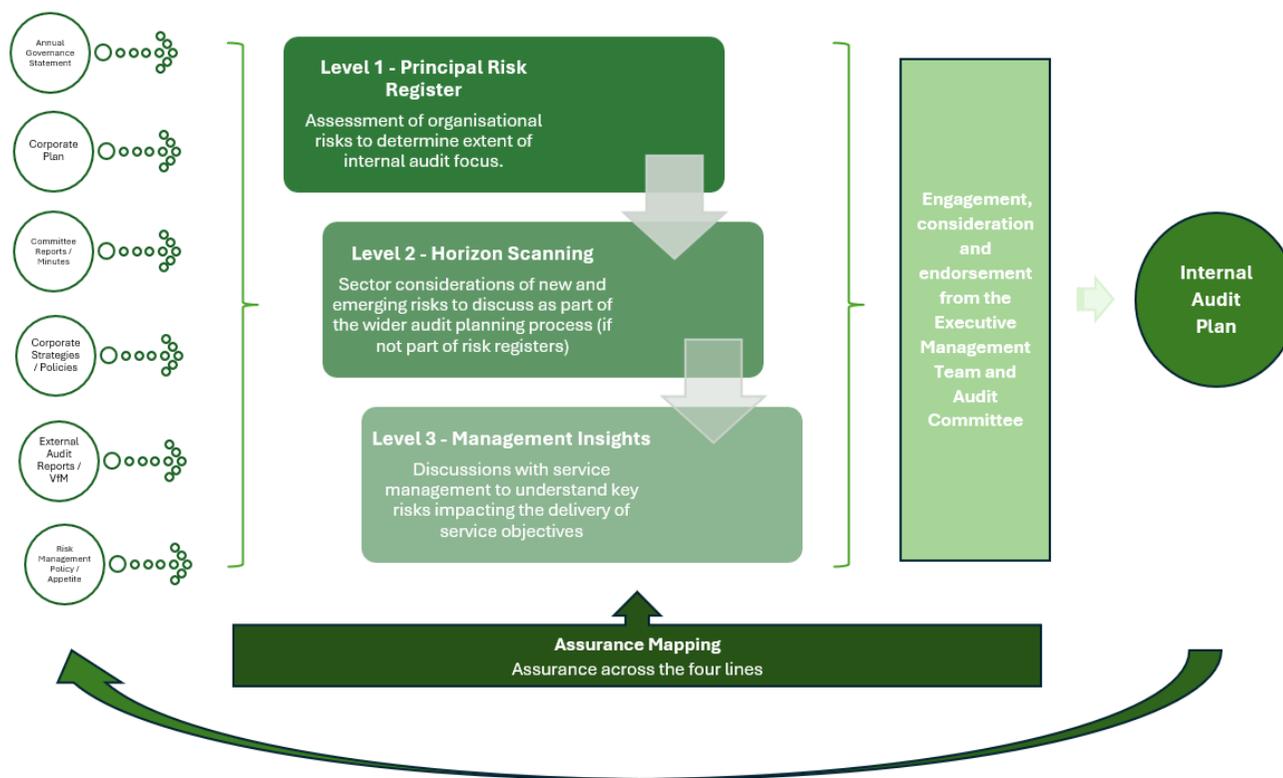
In accordance with the Global Internal Audit Standards in the UK Public Sector there is a requirement that internal audit must create a risk-based internal audit plan that supports the achievement of the organisation’s objectives. The internal audit plan provides the mechanism through which the Chief Internal Auditor can ensure most appropriate use of internal audit resources to fulfil the audit mandate and delivery of the internal audit strategy.

The risk-based internal audit plan is prepared based on a range of inputs (see diagram).

Internal Audit focus should be proportionate and appropriately aligned. The plan will remain fluid and subject to on-going review and amendment, in consultation with the relevant audit sponsors, the Executive Management Team, and Audit Committee, to ensure internal audit are able to react to new and emerging risks and the changing needs of the Council.

Amendments to the plan will be identified through the Chief Internal Auditor’s continued contact and liaison with those responsible for the governance of the Council and reported and approved by the Executive Management Team, and Audit Committee through regular progress reports.

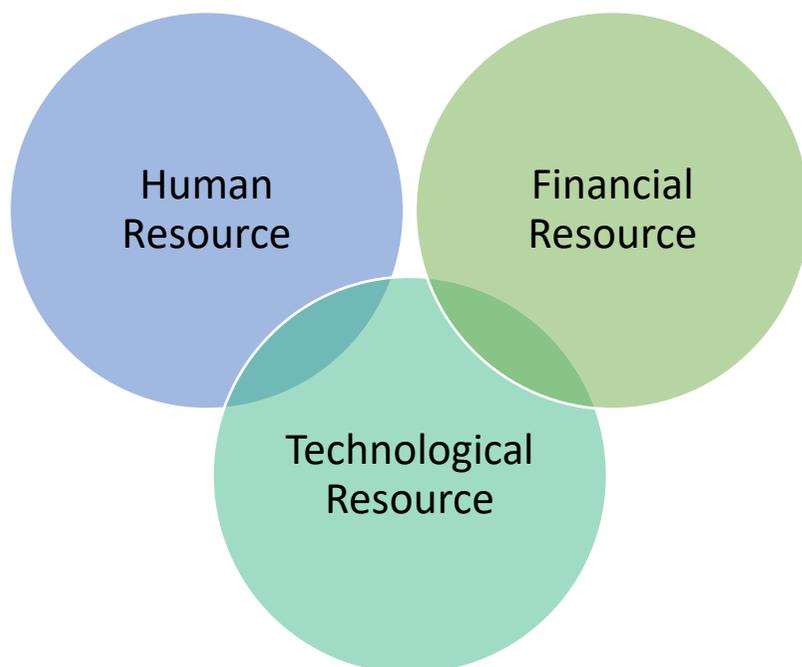
The Council are reminded that internal audit is only one source of assurance and through the delivery of our plan we will not, and do not seek to cover all risks and processes within the organisation. We will however continue to work closely with other assurance providers to ensure that duplication is minimised, and a suitable breadth of assurance is obtained.



Internal audit resources

On development of the 2026-27 internal audit plan as Chief Internal Auditor I am of the opinion 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 in the fulfilment of the audit mandate and delivery of the internal audit strategy.

The Head of the Southern Internal Audit Partnership has a resource strategy in place to optimise internal audit resources to efficiently and effectively deliver the internal audit plan.



Human Resource - the internal audit service has access to an appropriate range of knowledge, skills, qualifications and experience required to deliver the internal audit strategy and operational risk-based audit plan.

If the Chief Internal Auditor, Executive Management Team or the Audit Committee consider that the scope or coverage of internal audit is limited in any way, or the ability of internal audit to deliver a service consistent with the Global Internal Audit Standards in the UK Public Sector is prejudiced, they will advise the Strategic Director of Corporate Resources, Section 151 Officer, accordingly.

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.

Resourcing the internal audit plan

The Global Internal Audit Standards in the UK Public Sector require a clear analysis of the resources and hours available for internal audit engagements compared to other administrative and non-audit related activities or initiatives focused on improving the internal audit function.

		Activity	Days
Risk-Based Audit /Advisory	-	Delivery of risk-based internal audit assignments designed to fulfil the audit mandate, delivery of the internal audit strategy and in support of the Council in the achievement of their objectives.	320
Audit Management	-	Time allocated for the liaison and reporting to the Executive Management Team and Audit Committee, ongoing monitoring and update of the audit plan, implementation of management actions and ongoing quality review.	32
New Forest National Park Authority	-	Provision of audit days to fulfil the Council's Service Level Agreement with the National Park Authority	18
Total Audit Days	-	Total resource allocation for the delivery of the internal audit plan	370

*100% of the commissioned audit days are dedicated to fulfilling the audit mandate, and delivery of the internal audit strategy. Internal audit services are provided through the Southern Internal audit Partnership who undertake all administrative and non-audit related activities outside of the commissioned audit days.

A range of internal audit services are provided to deliver the internal audit plan (see Internal Audit Charter). The approach is determined by the Chief Internal Auditor and will depend on the level of assurance required, the significance of the objectives under review to the organisation's success, the risks inherent in the achievement of objectives and the level of confidence required that controls are well designed and operating as intended.

Your Internal Audit Team

Your internal audit service is provided by the Southern Internal Audit Partnership. The team will be led by Antony Harvey, Deputy Head of Southern Internal Audit Partnership (Chief Internal Auditor), supported by Jade Lakeland, Audit Manager.

Independence

The Chief Internal Auditor will ensure that the internal audit function remains free from all conditions that threaten the ability of auditors to carry out their responsibilities in an unbiased manner, including matters of engagement selection, scope, procedures, frequency, timing, and communication. The Chief Internal Auditor is not aware of any relationships that may affect the independence and objectivity of the internal audit team.

The internal audit team retains no roles or responsibilities that have the potential to impair the internal audit functions independence, either in fact or appearance. Should such circumstance arise, the Chief Internal Auditor will advise the Audit Committee of the safeguards put in place to manage actual, potential or perceived impairments.

Internal Audit Plan 2026-27

The internal audit plan for 2026-27 is listed below and shows how the plan links to the Council's Corporate Plan Priority Themes, well as the principal risk register. The Council's three priority themes, underpinned by the Future New Forest transformation programme are as follows:



Underpinned by our Future New Forest transformation programme

Investing in our people and services to meet customer needs, protecting the council's financial position, and embedding sustainability through our Future New Forest transformation programme.

- Putting our customers at the heart of what we do
- Being an employer of choice
- Being financially responsible
- Designing modern and innovative services

Audit Assignment	Directorate Sponsor	Scope	Corporate Priority	Principal Risk Register Reference	Assurance / Advisory	Internal Audit Risk Assessment	Quarter
LGR/Devolution	ADT	Provision of days to respond to any Internal Audit requirements as a result of Local Government Reorganisation/Devolution.	All	PRR9	Assurance / Advisory	High	1-4
Corporate Governance Framework – AGS	ADS&E	To assess the framework for compiling the Annual Governance Statement (AGS) and monitoring action delivery with a focus on the new addendum, issued May 2025, applicable to the 2025-26 AGS.	All	PR8	Assurance	Medium	1
Information Governance – Data Breaches	SDCR	To provide assurance over the Council’s arrangements to prevent, identify, investigate and learn lessons from data breaches.	All	PR6	Assurance	High	4
HR – Use of Agency staff, Interims and Consultants	SDCR	To assess the governance framework for utilising agency staff, interims and consultants to support the achievement of corporate priorities.	All	PR8, 9, 11, 13	Assurance	High	3
Cyber Incident Response Planning	ADT	Assurance over the plans in place to respond promptly and effectively to a cyber security incident to reduce the impact on Council services and data.	Transformation	PR1	Assurance	High	2
Vulnerability Management	ADT	Assurance over the policies, procedures and controls in place to identify and remediate vulnerabilities in the IT estate completely, promptly and effectively.	Transformation	PR1	Assurance	High	3-4

Audit Assignment	Directorate Sponsor	Scope	Corporate Priority	Principal Risk Register Reference	Assurance / Advisory	Internal Audit Risk Assessment	Quarter
Application Product Management	ADT	Assurance over the policies, procedures and controls in place to effectively manage applications including low code developments, e-forms, application upgrades.	Transformation	PR1	Assurance	Medium	3
Accounts Payable	SDCR	Regular assessment of core financial systems and processes.	Transformation	PR11, 12	Assurance	Medium	4
Income Collection and Banking	SDCR	Regular assessment of core financial systems and processes.	Transformation	PR11, 12	Assurance	Medium	3
NNDR	SDH&C	Regular assessment of core financial systems and processes.	Transformation	PR11, 12	Assurance	Medium	2
Housing Rents	SDH&C	Assurance over the arrangements to calculate and recover Housing Rents and service charges. The review will also assess/advise the Council with the preparations for implementation of the requirements of the new Rents Standards ahead of future Regulatory Inspections.	People	PR11 & SRR	Assurance / Advisory	High	1
Homelessness – Prevention & Relief	SDH&C	Assurance over the framework deliver strategic objectives and legislative requirements to prevent and relieve homelessness, including temporary accommodation placements.	People	PR3, 11, 20	Assurance	High	2
Housing Asset Management – Repairs and Maintenance	SDH&C	Following the implementation of the Maintenance and Repairs System (MARS),	People, Transformation	PR20 & SRR	Assurance	High	2

Audit Assignment	Directorate Sponsor	Scope	Corporate Priority	Principal Risk Register Reference	Assurance / Advisory	Internal Audit Risk Assessment	Quarter
		to provide over the governance, controls, and operational arrangements to repair and maintain the Council's housing stock.					
Housing Asset Management – Damp and Mould	SDH&C	Advisory role to assess the current governance, controls, and operational arrangements to prevent, identify, manage, and remediate damp and mould risks in its housing stock, protecting tenant health and meeting statutory and regulatory obligations (Awaab's Law). The review will inform potential developments in readiness for future RSH inspections.	People	PR20 & SRR	Advisory	High	1
Anti-Social Behaviour	SDH&C	To assess the arrangements for preventing and tackling Anti-Social Behaviour.	People	PR20, SRR	Assurance	Medium	2
Waste Collection	SDPOS	To provide assurance that the new waste collection service is operating in line with strategic objectives.	Place	PR14	Assurance	High	3
Trees – Inspection and Maintenance	SDPOS	To provide assurance that the Council have a complete inventory and robust arrangements to inspect and maintain trees on Council land.	Place	SRR	Assurance	High	2
Open spaces – Playground Safety	SDPOS	To assess the arrangements for the inspection and maintenance of play areas following a previous 'Limited Assurance' review.	Place	SRR	Assurance	High	3

Directorate Sponsor			
CX	Chief Executive	SDCR	Strategic Director Corporate Resources (S151)
COO	Chief Operations Officer / Deputy Chief Executive	SDPOS	Strategic Director Place, Operations & Sustainability
ADT	Assistant Director of Transformation	SDH&C	Strategic Director Housing & Communities
ADS&E	Assistant Director Strategy and Engagement (Monitoring Officer)		

Contingency Reviews

The table below includes a list of engagements that would have been performed if additional resources were available.

Audit Assignment	Directorate Sponsor	Scope	Corporate Priority	Corporate Risk Register Reference	Assurance / Advisory	Internal Audit Risk Assessment	Quarter
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Not Applicable. All reviews assessed as a high priority/risk have been incorporated into the plan.

Included to enable the Audit Committee to assess the adequacy of resources available to the internal audit function.