



For decision

Title: Internal audit plan

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Report – Graham Gillespie / Peter Clark, wbg

Purpose

To present the report on a proposed internal audit plan for 2025-26 (and future years) prepared by wbg.

Recommendations

The Audit and Risk Committee is asked to:

- a) Consider the auditor's proposal
- b) Assess the plan for 2025-26 and consider whether the focus of work meets the Park Authority's need for assurance.

Overview

- 1. The detailed report provides information on:
 - a) The approach taken in developing an Audit Needs Assessment
 - b) The operational plan for 2025-26, including assignment plans and dates
 - c) The 3-year needs assessment
 - d) Appendices-including an assurance map tying the proposed work to the Authority's strategic risk register

Conclusion

- 2. The auditor will present their report and answer any questions raised by the Committee.

Louise Allen

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