




Loch Lomond & The Trossachs National Park Authority Strategic Internal Audit Plan

February 2026



Table of Contents

Introduction	3
Internal audit approach	4
Delivering the internal audit plan	5
Proposed Internal Audit Plan	6
Appendix 1 – Internal Audit Plan 2025/26 – 2028/29	7
Appendix 2 – Corporate Risk Register	13
Appendix 3 – Review timetable 2026/27	22
Appendix 4 – Internal audit universe	23
Appendix 5 – Internal Audit Charter	28



This report is intended for LLTNPA use only and should not be relied upon by anyone else for any purpose whatsoever. Azets is acting for LLTNPA only and will not be responsible to any other person for providing protections afforded to clients and will not give any advice to any recipient of this report. No representation or warranty, express or implied, is given by us as to the accuracy or completeness of the information and opinions contained herein. Additionally, no account has been taken of the needs of third party organisations in producing and agreeing this report and as such, it may be unsuitable for their purposes. Third parties should therefore verify the information contained in the report with our Client where necessary.

To the fullest extent permitted by law, neither Azets nor LLTNPA nor its directors shall be liable for any direct, indirect or consequential loss or damage suffered by any person as a result of any third parties relying on any information or opinions contained herein or in any other communication in connection with this report.

Introduction

Internal Auditing strengthens the organisation's ability to create, protect, and sustain value by providing the Board and management with independent, risk-based, and objective assurance, advice, insight, and foresight.

- Internal audit enhances an organisation's:
 - Successful achievement of its objectives
 - Governance, risk management, and control processes
 - Decision-making and oversight
 - Reputation and credibility with its stakeholders
 - Ability to serve the public interest
-

Purpose of Internal Audit from the Global Internal Audit Standards

Our strategic internal audit plan is designed to support the achievement of Loch Lomond and the Trossachs National Park Authority (LLTNPA) objectives. It will provide LLTNPA, through the Audit and Risk Committee, with the assurance it needs to discharge its governance responsibilities effectively and comply with best practice in corporate governance. We also aim to contribute to the continuous improvement of governance, risk management and internal control processes through the implementation of this this plan.

Azets' internal audit methodology complies fully with the Global Internal Audit Standards (GIAS) and Topical Requirements, which cover the mandatory elements of The Institute of Internal Auditors' International Professional Practices Framework (IPPF).

The GIAS require the Chief Internal Auditor to produce a risk-based plan that takes into account LLTNPA's risk management framework, its strategic objectives and priorities and the views of senior management and the Audit and Risk Committee. The objective of audit planning is to direct audit resources in the most efficient manner to provide sufficient assurance that key risks are being managed effectively and efficiently.

This document addresses these requirements by setting out a strategic internal audit plan for the four-year period 2025/26 – 2028/29.

Audit and Risk Committee action

In order to develop the plan, we met with management in January 2026 to discuss the proposed areas for review. This included a discussion on whether the areas previously identified remained the key areas for review in 2026/27 and any new areas identified through our audit needs assessment in January 2026.

We now ask the Audit and Risk Committee to review and approve the proposed Internal Audit Plan for 2026/27.

Internal audit approach

Risk based internal auditing

Our methodology links internal audit activity to the organisation's risk management framework. The main benefit to LLTNPA is a strategic, targeted internal audit function that focuses on the key risk areas and provides maximum value for money.

We have reviewed LLTNPA's risk management arrangements and have confirmed that they are sufficiently robust for us to place reliance on the risk register as one source of the information we use to inform our audit needs assessment.

Audit needs assessment

Our internal audit plans are based on an assessment of audit need. "Audit need" represents the assurance required by the Audit and Risk Committee from internal audit that the control systems established to manage and mitigate the key inherent risks are adequate and operating effectively. The objective of the audit needs assessment is therefore to identify these key controls systems and determine the internal audit resource required to provide assurance on their effectiveness.

Our audit needs assessment involved the following activities:

- Reviewing LLTNPA's risk register.
- Reviewing LLTNPA's corporate and operational plans.
- Reviewing previous internal audit reports.
- Reviewing external audit reports and plans.
- Reviewing the LLTNPA website and internal policies and procedures.
- Considering requirements of, or changes to laws and regulations.
- Coverage provided by other assurance providers.
- Utilising our experience at similar organisations; and
- Discussions with senior management and the Audit and Risk Committee.

The plan has also been cross-referenced to the LLTNPA risk register as at December 2025. The audit universe is included at Appendix 3.

Liaison with other assurance providers

We seek to complement the areas being covered by LLTNPA's external auditors, Mazars. We welcome comments on the internal audit plan from Mazars at any time.

Delivering the internal audit plan

Internal Audit Charter

At Appendix 5 we have set out our Internal Audit Charter, which details how we will work together to deliver the internal audit programme.

Internal Audit Team Contacts

Stephanie Hume, FCCA



Chief Audit Executive

email: stephanie.hume@azets.co.uk

telephone: 01463 701 940

Rachel King, CA



Internal Audit Manager

email: rachel.king2@azets.co.uk

telephone: 0141 567 4500

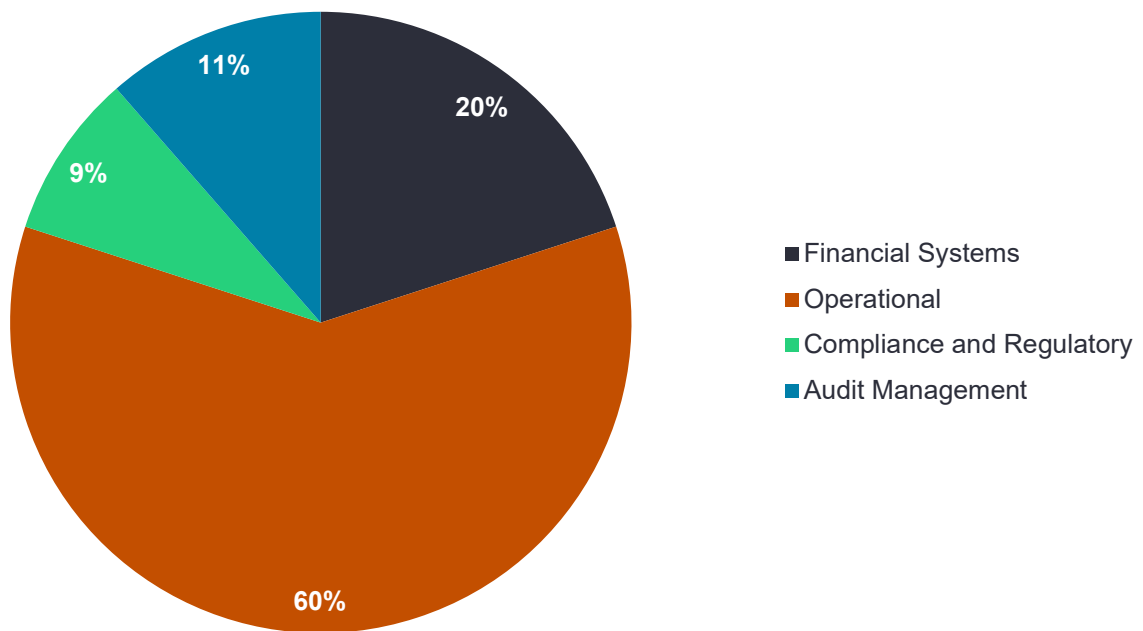
Proposed Internal Audit Plan

Appendix 1 presents the internal audit plan for 2025/26 to 2028/29. The Internal Audit plan is based on our risk and audit needs assessment as at January 2026. As our approach is based on risk, the proposed plan is also cross-referenced to the corporate risk register, which is included at Appendix 2 for reference.

Internal audit is only one source of assurance for the Audit and Risk Committee. Assurance on the management of risk is provided from a number of other sources, including the senior management team, external audit and the risk management framework itself. The table below demonstrates how the internal audit days for 2026/27 are allocated across each area of the audit universe.

The plan will be delivered by our pool of internal audit staff with specialist staff used as required dependent on the area under review, specific details of the staff utilised for each review will be detailed within the specific internal audit assignment plan. Staff will utilise relevant technological resources required for undertaking the review in question.

Allocation of audit days



Appendix 1 – Internal Audit Plan 2025/26 – 2028/29

Audit area	2025/26	2026/27	2027/28	2028/29	Risk Register Ref	Audit objectives
A. Financial systems						
A.1 Financial Sustainability	6					A review of the financial governance arrangements within the National Park Authority to support delivery of both the Corporate and National Park Partnership Plans. This includes how the National Park Authority identifies and manages strategic and operational financial risks, and how it ensures that the financial monitoring information used to make decisions accurately reflects the current financial status.
A.2 Expenditure and Creditors		7			010	A review the controls over the processing and monitoring of expenditure and creditor payments. This will consider controls to ensure only authentic suppliers are being paid.
A.3. Payroll			7			A review of the controls in place over the processing of payroll, including whether there are clear policies and procedures in place, that payments are only made to valid employees, changes to standing data is authorised and processed timely and payments are reviewed and approved prior to release.

Audit area	2025/26	2026/27	2027/28	2028/29	Risk Register Ref	Audit objectives
Subtotal A:	6	7	7	-		
B. Risk Management and Governance						
B.1 Stakeholder Management	12					A review of the National Park Authority's engagement with its stakeholders, including local citizens and businesses, young people, visitors, Government and other public and third sector bodies. This will consider how the Authority identifies its key stakeholders, strategies for effective engagement and communication.
B.3 Risk Management			7			A review of the policies, procedures and practices in place to support robust risk management within LLTNPA. This will include how LLTNPA utilise the risk management framework to inform decisions including the use of risk appetite.
B.4 Environmental Sustainability/Estates Strategy				7		A review of the policies/procedures and strategies in place within LLTNPA to ensure the National Park is moving towards net zero.
B.5 Strategic Planning and Performance			7			A review of the arrangements in place to monitor the performance against the National Park Partnership Plan, including the identification of lessons learned to feed into the development of the new Partnership plan over the course of 2028.

Audit area	2025/26	2026/27	2027/28	2028/29	Risk Register Ref	Audit objectives
B.6 Procurement and Best Value				7		A review of the procurement processes in place, this will include consideration of whether the current procurement and tendering policies and procedures are up to date and compliant with legislation, whether management are operating procurement activities in line with policy and that they are done in such a way that ensures value for money is being achieved.
Subtotal B:	12	-	14	14		
C. Operational						
C.1 Planning Authority	8					To provide assurance on the delivery and performance of the statutory function as a Planning Authority.
C.2 Recruitment and Retention				7		A review of the recruitment and retention processes in place, this will consider the approval process for posts prior to advertisement through to the onboarding process for staff and the activities in place within the organisation to help ensure staff continue working with LLTNPA in the long term.
C.3 Business Continuity Planning				7		A review of the extent to which LLTNPA has Business Continuity Plans in place to cover essential areas in the event of an incident. This will include assessing

Audit area	2025/26	2026/27	2027/28	2028/29	Risk Register Ref	Audit objectives
						the level of detail in place within the plans, the extent to which staff are clear on the plans in place and whether these are being tested.
C.4 Health and Safety		7			006	A review of the the operation of and reporting on health and safety policies and procedures across LLTNPA to ensure there is awareness among all levels of LLTNPA’s staff regarding health and safety arrangements.
C.5 Freedom of Information		7				A review of the controls in place for the handling of Freedom of Information Requests, including reviewing whether requests are handled in line with required timescales, whether the organisation is meeting its publication requirements and the monitoring and reporting taking place.
C.6 Access Authority		7			008	A review of the processes in place to ensure LLTNPA is complying with its four duties with regards to its role as an Access Authority, including, to uphold access rights, develop a core paths plan, establish a local access forum and promote and publicise the Scottish Outdoor Access Code.
Subtotal C:	8	21	-	14		
D. Information Technology						

Audit area	2025/26	2026/27	2027/28	2028/29	Risk Register Ref	Audit objectives
D.1 Management Information / Information Security	6					A review to determine whether there are adequate arrangements in place to manage and secure the information that the National Park Authority holds. This will include the arrangements for managing the risks associated with the use of Artificial Intelligence.
D.2 IT Governance			7			A review of the IT governance arrangements in place to provide assurance that the National Park Authority arrangements are in line with industry and government good practice.
Subtotal D:	6	-	7	-		
E. Compliance and regularity						
E.1 Follow-up	3	3	3	3		Audit the progress against Internal Audit recommendations, undertaking additional testing as required. Summary progress updates will be reported to the ARC.
Subtotal E:	3	3	3	3		
F. Management						
F.1 Annual planning	2	1	1	1		
F.2 Attendance at ARC, liaison meetings, contract management	2	2	2	2		

Audit area	2025/26	2026/27	2027/28	2028/29	Risk Register Ref	Audit objectives
F.3 Annual Report and Progress Reporting	1	1	1	1		
Subtotal F:	5	4	4	4		
TOTAL	40	35	35	35		

Appendix 2 – Corporate Risk Register

As part of our audit needs assessment, we reviewed the Corporate Risk Register (as at December 2025) to consider auditable areas against identified risks.

Ref	Category & Risk Owner	Risk Name and Description	Initial Risk Score	Response & Mitigations	In place/Future Activity	Revised Risk Score
001	Operational Reputational Environmental Owner: Director of Environment and Visitor Services	Visitor Pressures Significant visitor pressures caused by the popularity of the National Park and/or a decrease in visitor management resources, resulting in increased traffic congestions, illegal and dangerous parking, visitor safety risks, litter and environmental impacts perceived to be NPA responsibility, but not.	12	Risk Response: Treat		9
				Engage partners in strategic discussions to improve co-ordination of services and resources to be more responsive to demands (litter collection, parking, water safety, enforcement, camping management).	In Place	
				Communicate with and engage local stakeholders in the issues and the role they can play	In Place	
				Develop and implement plans to deploy full time and seasonal resources to address most acute pressures	In Place	
				Development of implementation of Transport Partnership	Future Activity	
002	Operational Owner: Head of People and Assets	Staff Retention and Resilience High employee turnover and/or a high level of long term absence in key roles, difficulty recruiting	25	Risk Response: Treat		16
				Develop and implement clear career progression pathways and structured training to develop staff capabilities and improve retention, including a robust system for recording training.	Future Activity	

		for some roles and reduced wellbeing of existing staff caused by a strong external labour market, personal circumstances, unsustainable workload pressures and decreased capacity, uncertainty over changing priorities/funding prospects and low resilience resulting in increased employee dissatisfaction, loss of corporate knowledge and temporary short-term resourcing gaps.		Ensure recruitment has appropriate considerations in terms of advertising widely, promoting on social media and through networks to ensure good pool of candidates.	In Place	
				Where there are challenging markets (e.g., specialised skills), consider recruiting less experienced staff with a view to providing training and support to grow into the role.	In Place	
				Develop and implement flexible ways of working that meet the needs of the organisation whilst supporting staff wellbeing and work-life balance.	In Place	
				Invest strategically to develop and upskill existing staff e.g., resilience, leadership, and digital skills	In Place	
				Review and develop employee proposition to ensure a competitive position in market	Future Activity	
				Consider a deployment model for staffing, which deploys resources in a more flexible manner that meets the changing requirements of the organisation and facilitates the prioritisation of work for delivery.	Future Activity	
				Review and develop our approach to long term absence cover for key posts	In Place	
003	Operational Reputational Financial Owner:	Business Continuity and Cyber Security Key systems or staff that the NPA is dependent on	20	Risk Response: Treat		16
				Identify single points of failure and key person dependencies, and develop contingency plans	In Place	

	Head of People and Assets	for business continuity are unavailable caused by a cyber-attack or other external event resulting in inability to function as an organisation, perform statutory duties and achieve deliverables		Invest in new IT hardware and systems that build IT and organisational resilience (including on cyber security)	In Place	
				Identify cost effective ways to migrate IT disaster recovery to the cloud. Implement security best practices and resilience within new network design	Future Activity	
				Keep Business Continuity Plan and Cyber Incident Response Plan up to date	In Place	
004	Environmental Political Operational Reputational Owner: Director of Environment and Visitor Services	Climate Change Threats to the Park infrastructure, communities, natural capital and NPA climate deliverables caused by failure to adapt and mitigate against climate change resulting in loss of natural capital and reputational damage.	25	Risk Response: Treat		20
				Develop and implement Mission Zero Route Map	In Place	
				Further embed sustainability and climate emergency considerations in all operational and strategic plans, including new LDP	Future Activity	
				Prioritise financial and staff time investment in these areas including to embed across the organisation	In Place	
				Strengthen relationships with key strategic and delivery partners to achieve positive action and change	In Place	
				Development and implementation of a Climate Adaptation Plan	Future Activity	
005	Operational Reputational Political Owner:	External engagement Diversion of resources caused by significant and/or sustained media and public interest	16	Risk Response: Treat		12
				Anticipated issues are carefully planned for and messaging clearly understood (e.g. Major planning applications)	In Place	

	<i>Director of Engagement and Innovation</i>	(including around the NPPP and role of National Parks) resulting in negative impact on AOP delivery and organisation resilience		The National Park Authority adopts a robust approach to protecting its interests and reputation and contributes to promoting the role, impact and importance of national parks in Scotland	In Place	
006	People/Knowledge Public Legal/Regulatory/ Compliance/ Governance Owner: <i>Head of People and Assets</i>	Health and Safety Our staff, volunteers, or visitors being exposed to unmitigated health and safety risks caused by inability to maintain policies, procedures, risk assessments and asset management resulting in them becoming unwell, suffering injury, or death.	20	Risk Response: Treat		6
				Develop and implement an online H&S reporting system, enabling immediate reporting from any location with WiFi.	In Place	
				Implement a system to capture, share, and monitor Estate H&S matters under the oversight of the H&S Officer.	In Place	
				Embed health and safety considerations within operations, including with up-to-date policies & procedures, staff training, and responding to dynamic risks	In Place	
				Review and track the condition of our critical assets, targeting investment at those most at risk	In Place	
				Ensure processes are in place for the review of risk assessments to maintain their ongoing effectiveness, and implement appropriate mitigation measures	In Place	
007	Environmental Operational Reputational Political	Nature crisis Growing threats to nationally important features caused by	20	Risk Response: Treat		16
				Develop and implement a Future Nature Route Map	In Place	

	Owner: <i>Director of Environment and Visitor Services</i>	failure to address the decline in the health of the National Park's biodiversity and its designated habitats resulting in the National Park Authority being seen to be failing in achieving its first statutory aim and growing reputational damage to the organisation		Further embed biodiversity enhancement considerations in all operational and strategic plans, including stronger planning policies in the new LDP	Future Activity	
				Prioritise financial and staff time investment in these areas including to embed across the organisation	In Place	
				Explore alternative, non-governmental, funding and support sources to deliver for nature in the National Park	In Place	
				Strengthen relationships with key strategic and delivery partners to achieve landscape scale projects for biodiversity	In Place	
008	Legal / Regulatory / Compliance / Governance / Financial / Reputational Owner: CEO / Head of Governance and Performance	Statutory Compliance Requirements Reputational, legal and financial damage; reduced capacity to deliver operational and strategic objectives and inability to receive an unqualified audit opinion caused by failure to comply with legal, regulatory and statutory duties of a Non-departmental public body in Scotland resulting in financial restrictions being imposed, significant	15	Risk Response: Treat		8
				Ensure proactive engagement across the organisation with the relevant teams to maintain compliance with statutory obligations, duties and deadlines, including the updating of policies and processes as required.	In Place	
				Maintain and develop the process for gathering and monitoring the information needed for submission of statutory returns, including the Annual Report and Accounts.	In Place	
				Maintain strong working relationships with our External Auditors, Scottish Government and external regulatory bodies (e.g., Standards Commission for Scotland, Information Commissioner's Office, Scottish Public Services Ombudsman, Equality and Human Rights Commission)	In Place	

		legal costs, failure to lay our annual report and accounts before the Scottish Parliament, Parliamentary and other regulatory scrutiny of the organisation and Accountable Officer.		Equalities Mainstreaming Outcomes / Reporting 2025-29	In Place	
				Conduct a review of the statutory roles held by members of National Park Authority staff to identify any contingency and/or training requirements.	Future Activity	
009	Operational Reputational Owner: <i>Director of Place</i>	Major Planning Applications Staff redeployment caused by submission of a number of major planning applications and subsequent appeal processes resulting in impact on operational resources and potential reputational risk when processing, monitoring, and enforcing contentious applications that are the subject of real time external debate and speculation.	15	Risk Response: Treat		8
				Ensure timely updates to the public on applications/appeals of significant public interest to ensure transparency of the planning process, prevent misinformation and manage the organisation's reputation.	In Place	
				Ensure communications team is up to speed with the latest developments and ready to respond proactively or reactively as required, including to dispel false or misleading information.	In Place	
				Monitor how major planning applications are affecting operational capacity to support resource allocation and forward planning.	In Place	
				Ensure proactive approach to handling external enquiries is in place, enabling best use of available resources.	In Place	
				Ensure proactive consideration of scenarios relating to the impact of major planning applications on the organisation.	In Place	

010	Financial Operational Political Owner: <i>CEO / Head of Governance and Performance</i>	Medium-term Budget Significant reduction in GIA from Scottish Government, a reduction of key additional funding sources (NRF, RTIF) and ongoing discussions around public sector reform and increased volume of unscheduled and short-notice information requests caused by budgetary constraints for Scottish Government resulting in inability to deliver priorities, including government aspirations, affecting other partners.	20	Risk Response: Treat		15
				Maintain strong strategic relationships with Scottish Government and Ministers to share National Park Authority achievements and aspirations to deliver against government priorities.	In Place	
				Respond comprehensively and timeously to Scottish Government requests for information regarding future budget plans and needs.	In Place	
				Begin budget preparation for 26/27 earlier, including modelling against indicative GIA allocations from SG	Future Activity	
				Engage proactively with SG around public sector reform proposals to ensure the interests of the NPA re protected	In Place	
				Formalisation of medium- term budget planning processes.	Future Activity	
011	Political Reputational Owner: CEO	Legislative Landscape affecting National Parks in Scotland Changes in Scottish Government policy or priorities; including updates to the aims, duties, powers, and/or corporate set up of National Parks caused by the forthcoming	16	Risk Response: Treat		12
				Maintain strong strategic relationships with Scottish Government and create strong strategic relationship with incoming Minister to share National Park Authority achievements and aspirations to deliver against government priorities	In Place	
				Proactively engage in discussions with the Minister and Sponsor Team to support the process of legislative change wherever possible, including sharing of experience around setting up a National Park	In Place	

		legislative programme in the Scottish Parliament resulting in increased political debate about the work of National Parks and their strategic policy aims.		Consider when we need to take an organisational position on governmental priorities and/or legislative change ensure that this is aligned, where possible, with the Cairngorms National Park Authority	In Place	
				Ensure staff have appropriate information to direct questions, if asked, to protect the interests of the National Park Authority	In Place	
				Continue to promote the value and role of National Parks and the benefits they bring to Scotland's climate, nature and people aligning with Cairngorms National Park Authority where relevant	In Place	
012	Reputational Political Operational Owner: CEO	Delivery of the National Park Plan Vision, Outcomes and Objectives Reduced capacity and resource of key delivery partners to focus on the priorities of the National Park Plan caused by challenging financial climate resulting in failure to deliver some of our stated objectives for 2029 and progress our outcomes and vision for 2045.	20	Risk Response: Treat		12
				Ensure that we communicate our Vision effectively and consistently to all key partners and stakeholders in order that they clearly understand their delivery roles as set out in the National Park Plan and how this might also benefit their own interests and aspirations.	In Place	
				Continue to foster strong relationships with key partners and stakeholders involved in the delivery of the National Park Plan, turning support into action, including Local Authorities, national agencies, communities, and businesses.	In Place	
				Develop a National Park Partnership Plan Delivery Plan which articulates who is responsible for delivery across the outcomes of the plan and what the National Park Authority's role will be in facilitating delivery when not the lead delivery partner.	Future Activity	

013	Operational Reputational Owner: Head of Governance and Performance	Board Succession Gaps in the membership and/or expertise on our Board caused by a period of Board change in 2026/27 with Board Elections, Ministerial Appointments and Local Authority Elections all taking place between July 26 and May 27 resulting in a deficiency in the organisation's ability to undertake effective strategic decision-making if not carefully planned.	12	Risk Response: Treat		9
				Early and ongoing engagement with the external bodies that hold key roles for ensuring board effectiveness and good governance. These include: Scottish Government Sponsorship and Public Appointments teams, Stirling Council, the Ethical Standards Commissioner's Office and the Standards Commission for Scotland.	In Place	
				Development of a Board Appointments timeline and succession plan to ensure continuity of leadership and handling of Board business	In Place	
				Ensuring training and induction of new board members is timeous and comprehensive	Future Activity	
				Update the LLTNPA Board Skills Matrix to inform Ministerial Appointment skills priorities	In Place	

Appendix 3 – Review timetable 2026/27

We have provided indicative dates below for each of the planned reviews for 2026/27 and will confirm exact timings with management following approval of the plan at the March Audit and Risk Committee meeting.

Review	Start fieldwork	Complete fieldwork	Draft Report	Management Response	Final Report	ARC
A2. Expenditure and Creditors	Oct 26	Oct 26	Oct 26	Nov 26	Nov 26	Dec 26
C4. Health and Safety	May 26	May 26	May 26	May 26	Jun 26	Sept 26
C5. Freedom of Information	Aug 26	Aug 26	Aug 26	Sept 26	Sept 26	Dec 26
C6. Access Authority	Feb 27	Feb 27	Feb 27	Mar 27	Mar 27	Jun 27
F1. Follow up – Part 1	n/a	n/a	n/a	n/a	n/a	Sept 26
F1. Follow up – Part 2	n/a	n/a	n/a	n/a	n/a	Dec 26
F1. Follow up – Part 3	n/a	n/a	n/a	n/a	n/a	Mar 27
F1. Follow up – Part 4	n/a	n/a	n/a	n/a	n/a	Jun 27
Annual internal audit report	n/a	n/a	n/a	n/a	n/a	Jun 27

Appendix 4 – Internal audit universe

Auditable area	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	Note
Financial Systems										
Financial Governance	✓									
Project Financing										
Peatland Grant Scheme					✓					
Payroll Administration			✓					✓		
Expense Claims Process										
Procurement			✓						✓	
Financial Reporting										
Financial Ledger										
Budget Management										
Treasury and Cash Management										
Expenditure and Creditors							✓			
Financial Sustainability						✓				
Income and Receivables										

Auditable area	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	Note
Strategic and Governance										
Corporate Governance										
Risk Management		✓						✓		
Environmental Sustainability Planning									✓	
Strategic Planning								✓		
Assurance Mapping	✓									
Partnership Management										
Stakeholder Management						✓				
Sickness Absence										
Estates and Asset Management				✓						
Fleet Management	✓									
Reputation Management		✓								
Board Effectiveness					✓					
Use of Consultants					✓					
Operational										

Auditable area	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	Note
Business Continuity Planning		✓							✓	
Planning Authority						✓				
Access Authority							✓			
Programme Management					✓					
Resource Planning										
Communications and Social Media Strategy										
Staff Objective Setting and Appraisal										
Compliance with mandatory training, qualifications and memberships					✓					
Volunteering team				✓						
Freedom of Information							✓			
Recruitment and Retention									✓	
Complaints Management										
Carbon Management			✓							

Auditable area	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	Note
Workforce Planning				✓						
Operational Planning			✓							
Health and Safety		✓					✓			
Shared Services										
Performance Management										
Unannounced spot check visit			✓							
I.T.										
ICT General Controls Review										
Information Management/Management Security						✓				
IT Governance	✓							✓		
ICT Performance and Strategic Development										
Network Management										
IT Strategy										

Auditable area	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	Note
IT Security										
GDPR										
Disaster Recovery Planning										
IT applications review		✓								
Cyber Security			✓	✓						
Compliance										
Follow Up	✓	✓	✓	✓	✓	✓	✓	✓		

Appendix 5 – Internal Audit Charter

Purpose

The purpose of the internal audit function is to strengthen LLTNPA's ability to create, protect, and sustain value by providing those charged with governance (hereafter referred to as the Audit and Risk Committee) and the Audit and Risk Committee and senior management with independent, risk-based, and objective assurance, advice, insight, and foresight.

The internal audit function enhances LLTNPA's:

- Successful achievement of its objectives
- Governance, risk management, and control processes
- Decision-making and oversight
- Reputation and credibility with its stakeholders
- Ability to serve the public interest.

LLTNPA's internal audit function is most effective when:

- Internal auditing is performed by competent professionals in conformance with the IIA's Global Internal Audit Standards, which are set in the public interest.
- The internal audit function is independently positioned with direct accountability to the Audit Committee; and
- Internal auditors are free from undue influence and committed to making objective assessments.

Commitment to Adhering to the Global Internal Audit Standards

Azets internal auditors will adhere to the mandatory elements of The Institute of Internal Auditors' International Professional Practices Framework, which are the Global Internal Audit Standards and Topical Requirements. The Chief Audit Executive will report [periodically] to the Audit and Risk Committee and senior management regarding the internal audit function's conformance with the Standards, which will be assessed our Quality Assurance and Improvement Programme.

Mandate

Authority

LLTNPA's Audit and Risk Committee grants the internal audit function the mandate to provide the Audit and Risk Committee and senior management with objective assurance, advice, insight, and foresight.

The internal audit function's authority is created by its direct reporting relationship to the Audit Committee. Such authority allows for unrestricted access to the Audit and Risk Committee.

The Audit and Risk Committee authorises the internal audit function to:

- Have full and unrestricted access to all functions, data, records, information, physical property, and personnel pertinent to carrying out internal audit responsibilities. Internal auditors are accountable for confidentiality and safeguarding records and information.
- Allocate resources, set frequencies, select subjects, determine scopes of work, apply techniques, and issue communications to accomplish the function's objectives.

Independence, Organisational Position and Reporting Relationships

The Chief Audit Executive should be positioned at a level in the organisation that enables internal audit services and responsibilities to be performed without interference from management, thereby establishing the independence of the internal audit function.

The Chief Audit Executive will report functionally to the Audit and Risk Committee and administratively (for example, day-to-day operations) to the Head of Governance and Performance. This positioning provides the organisational authority and status to bring matters directly to senior management and escalate matters to the Audit and Risk Committee, when necessary, without interference and supports the internal auditors' ability to maintain objectivity.

The Chief Audit Executive will confirm to the Audit and Risk Committee, at least annually, the organisational independence of the internal audit function. The Chief Audit Executive will disclose to the Audit and Risk Committee any interference internal auditors encounter related to the scope, performance, or communication of internal audit work and results. The disclosure will include communicating the implications of such interference on the internal audit function's effectiveness and ability to fulfill its mandate.

Changes to the Mandate and Charter

Circumstances may justify a follow-up discussion between the Chief Audit Executive, Audit and Risk Committee, and senior management on the internal audit mandate or other aspects of the internal audit charter. Such circumstances may include but are not limited to:

- A significant change in the Global Internal Audit Standards
- A significant acquisition or reorganisation within the organisation
- Significant changes in the Chief Audit Executive, Audit and Risk Committee, and/or senior management
- Significant changes to the organisation's strategies, objectives, risk profile, or the environment in which the organisation operations
- New laws or regulations that may affect the nature and/or scope of internal audit services.

Audit Committee Oversight

To establish, maintain, and ensure that LLTNPA's internal audit function has sufficient authority to fulfill its duties, the Audit and Risk Committee will:

- Discuss with the Chief Audit Executive and senior management the appropriate authority, role, responsibilities, scope, and services (assurance and/or advisory) of the internal audit function.
- Ensure the Chief Audit Executive has unrestricted access to, communicates, and interacts directly with the Audit and Risk Committee, including in private meetings without senior management present.
- Approve the internal audit function’s charter, which includes the internal audit mandate and the scope and types of internal audit services.
- Review the internal audit charter annually with the Chief Audit Executive to consider changes affecting the organisation such as changes in the type, severity, and interdependencies of risks to the organisation; and approve the internal audit charter annually.
- Approve the risk-based strategic and annual internal audit plan.
- Approve the budget for internal audit services
- Collaborate with senior management to determine the qualifications and competencies the organisation expects in a Chief Audit Executive, as described in the Global Internal Audit Standards
- Review the performance of the internal audit service
- Receive communications from the Chief Audit Executive about the internal audit function, including its performance relative to its plan.
- Receive communications from the Chief Audit Executive about the results of internal audit’s quality assurance and improvement programme
- Make appropriate inquiries of senior management and the Chief Audit Executive to determine whether scope or resource limitations are inappropriate.

The Audit and Risk Committee meets four times a year, normally in March, June, September and December. Dates for Audit and Risk Committee meetings will be provided to internal audit as soon as they are agreed. The Chief Internal Auditor and/ or Internal Audit Director will attend all meetings of the Audit and Risk Committee. Internal audit will schedule its work so as to spread internal audit reports reasonably evenly over Audit and Risk Committee meetings. The annual internal audit plan will detail the internal audit reports to be presented to each Audit and Risk Committee meeting. The internal auditor will generally present specific reports to the committee as follows:

Output	Meeting
Annual internal audit plan	March
Follow-up report	All Meetings
Annual report	June
Progress report	September, December and March

Chief Audit Executive Roles and Responsibilities

Ethics and Professionalism

Azets commits to:

- Conforming with the Global Internal Audit Standards, including the principles of Ethics and Professionalism: integrity, objectivity, competency, due professional care, and confidentiality
- Understanding, respecting, and meeting the legitimate and ethical expectations of the organisation and be able to recognise conduct that is contrary to those expectations
- Encouraging and promoting an ethics-based culture in the organisation
- Reporting organisational behavior that is inconsistent with the organisation's ethical expectations, as described in applicable policies and procedures.

Objectivity

The Chief Audit Executive will ensure that the internal audit function remains free from all conditions that threaten the ability of internal auditors to carry out their responsibilities in an unbiased manner, including matters of engagement selection, scope, procedures, frequency, timing, and communication. If the Chief Audit Executive determines that objectivity may be impaired in fact or appearance, the details of the impairment will be disclosed to appropriate parties.

Internal auditors will maintain an unbiased mental attitude that allows them to perform engagements objectively such that they believe in their work product, do not compromise quality, and do not subordinate their judgment on audit matters to others, either in fact or appearance.

Internal auditors will have no direct operational responsibility or authority over any of the activities they review. Accordingly, internal auditors will not implement internal controls, develop procedures, install systems, or engage in other activities that may impair their judgment.

Where members of the internal audit function are involved, or should become involved, in management or decision-making activities, the Chief Audit Executive will ensure appropriate safeguards are in place to limit the threat to independence and objectivity.

Internal auditors will:

- Exhibit professional objectivity in gathering, evaluating, and communicating information.
- Make balanced assessments of all available and relevant facts and circumstances.
- Take necessary precautions to avoid conflicts of interest, bias, and undue influence.

Managing the Internal Audit Function

The Chief Audit Executive has the responsibility to:

- Develop a risk-based strategic internal audit plan and, at least annually, develop an annual internal audit plan that considers the input of the Audit and Risk Committee and senior management. Discuss the plans with the Audit and Risk Committee and senior management and submit the plan to the Audit and Risk Committee for review and approval.
- Review and adjust the internal audit plan, as necessary, in response to changes in LLTNPA's business, risks, operations, programmes, systems, and controls.
- Communicate with the Audit and Risk Committee and senior management if there are significant interim changes to the internal audit plan.
- Ensure internal audit engagements are performed, documented, and communicated in accordance with the Global Internal Audit Standards
- Follow up on engagement findings and confirm the implementation of recommendations or action plans [unless the organization takes on this responsibility themselves] and communicate the results of internal audit services to the Audit and Risk Committee and senior management as appropriate.
- Ensure the internal audit function collectively possesses or obtains the knowledge, skills, resources and other competencies and qualifications needed to meet the requirements of the Global Internal Audit Standards and fulfil the internal audit mandate.
- Identify and consider trends and emerging issues that could impact LLTNPA and communicate to the Audit and Risk Committee and senior management as appropriate.
- Establish and ensure adherence to methodologies designed to guide the internal audit function.
- Ensure adherence to LLTNPA's relevant policies and procedures unless such policies and procedures conflict with the internal audit charter or the Global Internal Audit Standards. Any such conflicts will be resolved or documented and communicated to the Audit and Risk Committee and senior management.

An assignment plan will be drafted prior to the start of every assignment setting out the scope, objectives, timescales and key contacts for the assignment. Specifically, the assignment plan will detail the timescales for carrying out the work, issuing the draft report, receiving management responses and issuing the final report. The assignment plan will also include the name of the staff member who will be responsible for the audit (review sponsor) and the name of any key staff members to be contacted during the review (key audit contact). The assignment plan will be agreed with the review sponsor and the key audit contact (for timings) before the review starts.

Communication with the Audit and Risk Committee and Senior Management

The Chief Audit Executive will report [periodically] to the Audit and Risk Committee and senior management regarding:

- The internal audit function's mandate
- The internal audit plan and performance relative to its plan, including any significant revisions to the internal audit plan.
- Potential impairments to independence, including relevant disclosures as applicable.
- Results from the quality assurance and improvement programme and action plans to address any deficiencies and opportunities for improvement.
- Significant risk exposures and control issues, including fraud risks, governance issues, and other areas of focus for the Audit and Risk Committee
- Management's responses to risk that the internal audit function determines may be unacceptable or acceptance of a risk that is beyond LLTNPA's risk appetite.
- Results of assurance and advisory services
- Internal audit budget and resource requirements.

A written report will be prepared and issued by the Chief Audit Executive or designee following the conclusion of each internal audit engagement and will be distributed to the review sponsor and key contacts identified in the assignment plan for management responses and comments.

Draft reports will be issued by email within five working days of fieldwork concluding. The covering email will specify the deadline for management responses, which will normally be within a further 10 working days. The management comments and response to any report will be overseen by the review sponsor. Internal Audit will make time after issuing the draft report to discuss the report and, if necessary, meet with the review sponsor and/or key contact to ensure the report is factually accurate and the agreed actions are clear, practical, achievable, and valuable.

The internal auditors will issue the final report to the review sponsor. The final report will be issued within five working days of the management responses being received. Finalised internal audit reports will be presented to the Audit and Risk Committee. Finalised internal audit outputs must be in the hands of the Committee Administrator by prescribed dates annually.

Quality Assurance and Improvement Programme

Azets has in place a quality assurance and improvement programme that covers all aspects of the internal audit function. The programme includes external and internal assessments of the internal audit function's conformance with the Global Internal Audit Standards, as well as performance measurement to assess the internal audit function's progress toward the achievement of its objectives and promotion of continuous improvement.

Annually, the Chief Audit Executive will communicate with the Audit and Risk Committee and senior management about the internal audit function's quality assurance and improvement programme, including the results of internal assessments and external assessments. External assessments are conducted at least once every five years by a qualified, independent assessor.

Scope and Types of Internal Audit Services

The scope of internal audit services covers the entire breadth of the organisation, including all LLTNPA's activities, assets, and personnel. The scope of internal audit activities also encompasses but is not limited to objective examinations of evidence to provide independent assurance and advisory services to the Audit and Risk Committee and management on the adequacy and effectiveness of governance, risk management, and control processes for LLTNPA.

Internal audit are available as a resource to investigate / assist management in responding to suspected or actual fraud.

Internal audit engagements may include evaluating whether:

- Risks relating to the achievement of LLTNPA's strategic objectives are appropriately identified and managed.
- The actions of LLTNPA's officers, directors, management, employees, and contractors or other relevant parties comply with LLTNPA's policies, procedures, and applicable laws, regulations, and governance standards.
- The results of operations and programmes are consistent with established goals and objectives.
- Operations and programmes are being carried out effectively and efficiently.
- Established processes and systems enable compliance with the policies, procedures, laws, and regulations that could significantly impact LLTNPA.
- The integrity of information and the means used to identify, measure, analyse, classify, and report such information is reliable.
- Resources and assets are acquired economically, used efficiently and sustainably, and protected adequately.

© Azets 2026. All rights reserved.

Registered to carry on audit work in the UK and regulated for a range of investment business activities by the Institute of Chartered Accountants in England and Wales.