ASTARI

Pembrokeshire Coast National Park Authority

Internal Audit Annual Report 2025/26

Date of Issue: 8 July 2026

Presented at the meeting of the Audit and Corporate Services Review Committee: 22 July 2026

Contents

EXECUTIVE SUMMARY

Background

The purpose of this report is to present the results of our internal audit work for Pembrokeshire Coast National Park Authority's system of governance, risk management and control. This report forms part of the framework designed to inform the Statement on Internal Control and is therefore a key part of Pembrokeshire Coast National Park Authority's assurance cycle. The outcomes of this report should be used to inform and update the organisation's risk profile; however there are a number of other important sources to which the Audit and Corporate Services Review Committee should look for assurance.

This report does not supplant the Audit and Corporate Services Review Committee's responsibility for forming its own view on governance, risk management and control.

Scope

Our findings are based on the Internal Audit work performed as set out in the Internal Audit Strategy / Annual Plan approved by the Audit and Corporate Services Review Committee on the 14 May 2025.

In addition, the following have also been taken into account in arriving at our opinion:

- The results of follow up action undertaken in respect of audits from previous years;
- The acceptance of recommendations by management;
- The effects of any material changes in the organisation's objectives or activities;
- Matters arising from previous reports or other assurance providers to the Audit and Corporate Services Review Committee and/or Board;
- Whether or not any limitations have been placed on the scope of internal audit; and
- Whether there have been any resource constraints imposed upon us which may have affected our ability to meet the full internal audit needs of the organisation.

In giving our opinion it should be noted that assurance can never be absolute; the most that the internal audit service can provide to the Board is a reasonable assurance that there are no major weaknesses in risk management, governance and control processes. The matters raised in this report are only those which came to our attention during our internal audit work and are not necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required.

Internal Audit Assurance Statement

The annual Head of Internal Audit opinion is provided to Pembrokeshire Coast National Park Authority by Astari Limited. We are satisfied that sufficient internal audit work has been undertaken during 2025/26 to enable us to draw a reasonable conclusion on the adequacy and effectiveness of Pembrokeshire Coast National Park Authority's governance, risk management and internal control arrangements. For the 12 months ended 31 March 2026, based on the work we have undertaken and subject to the areas for improvement identified in our internal audit reports, our opinion is that the organisation has adequate and effective governance, risk management and control arrangements.

Conflicts of Interest

We have not undertaken any work or activity during 2025/26 that would lead us to declare any conflict of interests.

Compliance with Global Internal Audit Standards

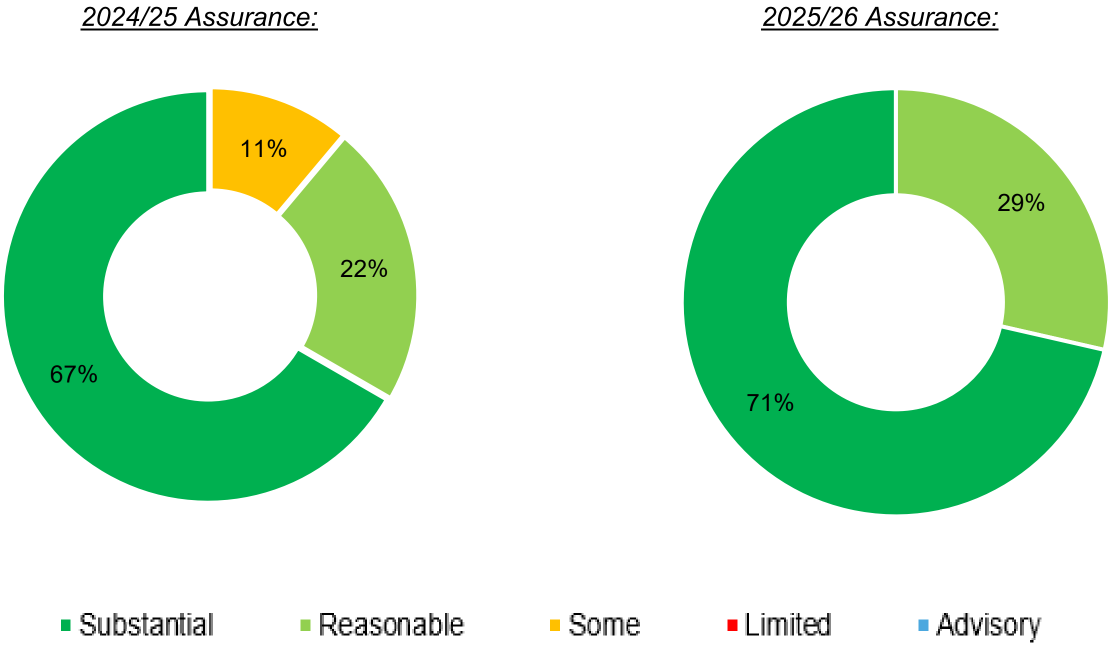
Our service and work delivered this year was undertaken in line with the Global Internal Audit Standards (GIAS). We can confirm that specific independence, ethical, confidentiality and quality standards were met.

SUMMARY OF WORK UNDERTAKEN

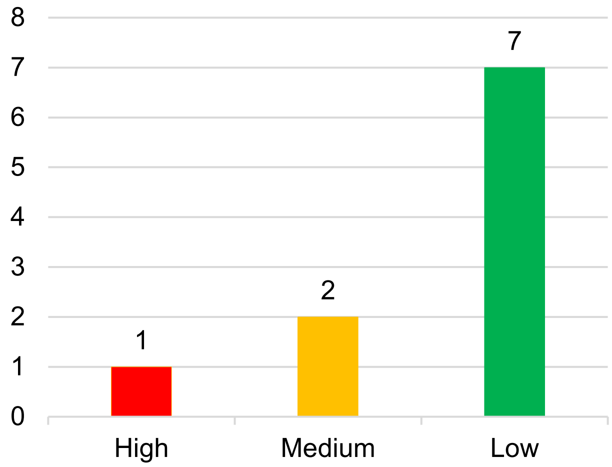
We completed seven reviews at Pembrokeshire Coast National Park Authority during 2025/26. All of which were assurance reviews and our Follow Up review indicated that ***Reasonable*** progress had been made in implementing recommendations. The outcomes of these reviews are summarised below and in the Assurance Map in Appendix A on page 6.

All of the recommendations made during the year were accepted by management.

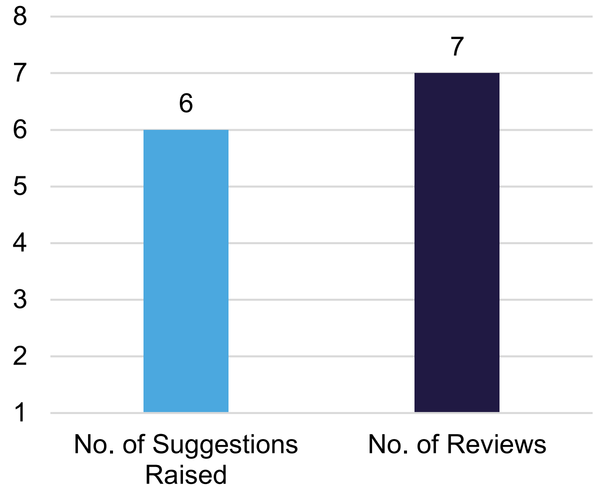
Assurance Provided Compared to Previous Year



Number of recommendations:



Number of suggestions compared to number reports:



Internal Audit Performance 2025/26

The following statistics[1] provide information on the performance of Astari Ltd across all our clients. This information is reported on a quarterly basis throughout the year to the Astari Ltd Board. In addition, we have included specific statistics for Pembrokeshire Coast National Park Authority for comparison.

PERFORMANCE	BARCUD GROUP (incl Astari Ltd)	PCNPA
Terms of Engagement issued at least two weeks in advance of fieldwork commencing.	**99%**	**100%**
Draft reports issued at least three weeks prior to the relevant committee.	**96%**	**100%**
Final Report within one week of management response.	**99%**	**100%**
% clients that agree that Internal Audit provides a positive value adding service.	**100%**	**100%**

Good Practice Sharing and Value for Money

All our reports are designed to offer value for money through the provision of:

- Assurance that internal processes are operating effectively and efficiently to mitigate identified risks;
- Recommendations and Suggestions based on good practice from within and external to the sector; and
- Benchmarking / comparative information from other organisations where practicable and time allows.

In addition, the following were provided in 2025/26:

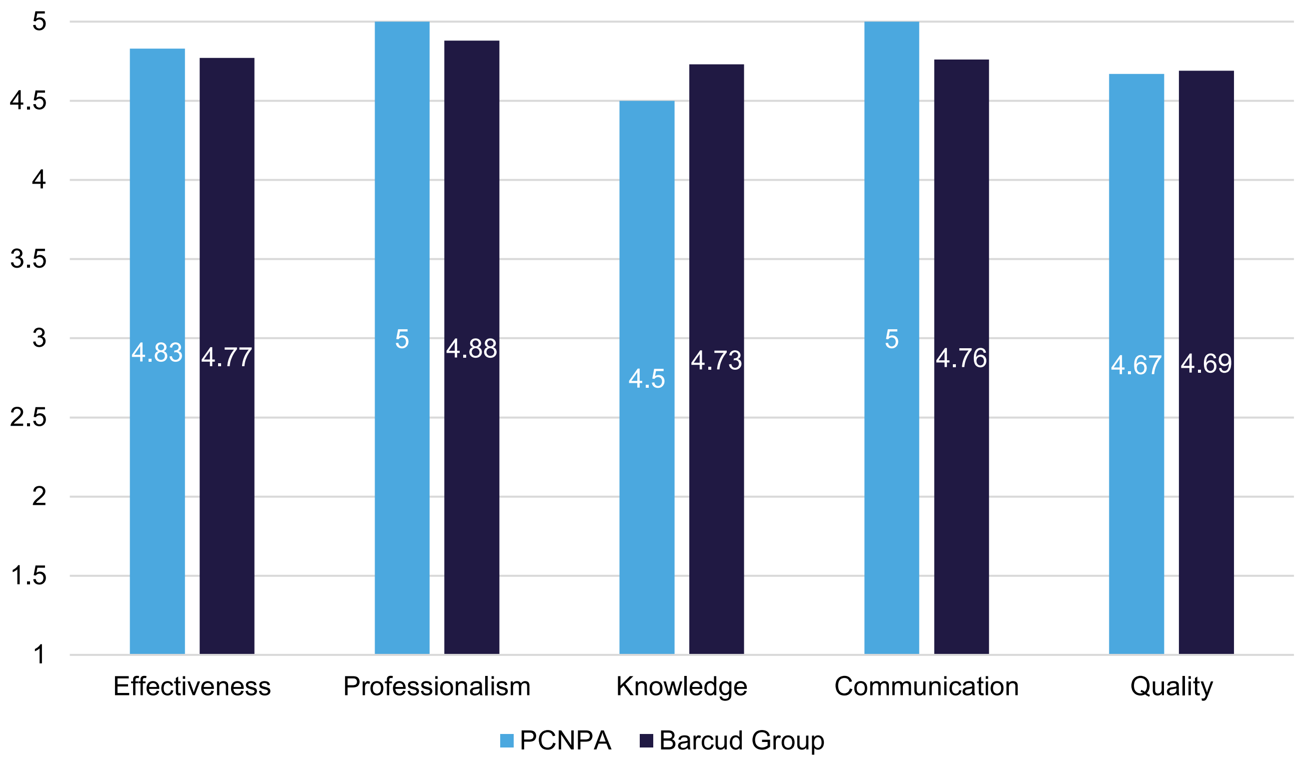
- As part of the Internal Audit Progress Reports, relevant legislative updates were provided and provision of publications regarding sector and wider Internal Audit profession identified risks (i.e. Risk in Focus 2026 Board Briefing) for management and audit committee/National Park Authority use.

[1] Where delays were requested or caused by the client this has not affected the results.

Client Satisfaction

170 satisfaction surveys were issued across the service in 2025/26 and 144 responses were received (a response rate of 85%). For Pembrokeshire Coast National Park Authority, seven surveys were issued and six (86%) responses were received. The average scores are provided below.

Survey responses range from 1 (very dissatisfied) to 5 (very satisfied). Exact question wording can be provided upon request.



Update on Our Quality Assurance and Improvement Programme (QAIP)

We are in the process of undertaking our latest External Quality Assessment (EQA), with a gap analysis procured in the first instance against the updated Global Internal Audit Standards (GIAS). We have a Quality Assurance and Improvement Programme (QAIP) which is regularly reviewed by our Leadership Team and Board.

Following the outcome of the gap analysis, we are developing an action plan to ensure continuous improvement. This is a key value of our organisation and culture, as we do not only seek to support our clients in improving processes, gaining efficiencies and effectively managing risks, we also apply this approach internally to our own service. We will keep all our clients informed of our compliance status against the GIAS and progress in delivering our QAIP.

APPENDIX A – INTERNAL AUDIT ASSURANCE MAP

The table below summarises the internal audit work undertaken during the year 2025/26 including the level of assurance and number of recommendations:

Assignment	Opinion	Recommendations:		
		High	Medium	Low
IT Continuity & Disaster Recovery (01.25/26)	Substantial	0	0	3
Customer Engagement (02.25/26)	Substantial	0	0	0
Asset Management – Commercial Management (03.25/26)	Substantial	0	1	0
Risk Management (04.25/26)	Reasonable	0	0	3
Follow Up (05.25/26)	Reasonable	1	1	0
Strategic Planning (06.25/26)	Substantial	0	0	0
Key Financial Controls (07.25/26)	Substantial	0	0	1
	TOTAL:	**1**	**2**	**7**