



Report to: Audit and Accounts Committee 22 April 2026

Director or Business Manager Lead: Nick Wilson, Business Manager – Financial Services

Lead Officer: Philip Lazenby, Director of Audit (TIAA) 0845 3003333

<b>Report Summary</b>	
<b>Report Title</b>	Internal Audit Plan 2026/27
<b>Purpose of Report</b>	To set the Internal Audit Plan for the 2026/27 financial year
<b>Recommendations</b>	That the Committee consider and comment upon the internal audit plan for 2026/27 and approve for completion.
<b>Reason for Recommendation</b>	In order to understand the internal audit work to be undertaken during 2026/27 financial year and how this impacts on the Council's overall Governance framework.

## **1.0 Background**

- 1.1 The Audit Plan for 2026/27 was tabled at the Audit and Accounts Committee in March 2026. This set the audits for Quarter one of 2026/27.
- 1.2 It was proposed that management would further review the plan, with a view to bringing back some proposed changes to the plan for approval by the Committee.
- 1.3 Appendix A provides the revised plan for consideration by the Committee.

## **2.0 Proposals**

2.1 The audits that have been removed from the proposed plan are relate to:

- Community engagement
- Complaints, grievances and internal whistleblowing
- Governance
- Financial resilience
- Grievance reporting and management

2.2 The additions to the plan relate to:

- Local Government Reorganisation Strategic Risk review
- Housing Regulatory compliance and building safety
- Contingency days to support additional audits throughout the year

2.3 It is proposed that the plan shown at appendix A is approved as the Internal Audit Plan for 2026/27.

### **Background Papers and Published Documents**

NIL