



<b>Meeting:</b>	Audit and Governance Committee
<b>Meeting date:</b>	28/01/2026
<b>Report of:</b>	Head of Internal Audit (Veritau)
<b>Portfolio of:</b>	Cllrs Lomas Executive Members for Finance, Performance, Major Projects, Human Rights, Equality and Inclusion

## **Audit and Governance Committee Report: Internal Audit Work Programme Consultation 2026/27**

### **Subject of Report**

1. This report outlines arrangements for developing the internal audit work programme. It also asks for the Audit & Governance Committee's views on any areas it thinks should be considered for audit in 2026/27.

### **Policy Basis**

2. The work of internal audit is governed by the Accounts and Audit Regulations 2015, and the Global Internal Audit Standards in the UK Public Sector (GIAS UK Public Sector).
3. In accordance with these standards, and the council's internal audit charter, internal audit is required to seek the views of the Audit & Governance Committee when developing each year's work programme.

### **Recommendation and Reasons**

4. The Audit & Governance Committee is asked to:

- provide its views on areas that should be considered a priority for inclusion in the 2026/27 internal audit work programme.

### Reason

*Internal audit professional standards require that the views of this committee are considered when developing the internal audit work programme.*

## Background

5. Internal audit provides independent and objective assurance and advice on the council's operations. It helps the council to achieve its objectives by bringing a systematic, disciplined approach to the evaluation and improvement of the effectiveness of risk management, control, and governance processes.
6. The GIAS UK Public Sector, and the council's audit charter, require internal audit to draw up an indicative programme of work based on an assessment of risk.
7. The standards require internal audit to independently form a view on the risks facing the council. However, they also require the opinions of the Audit & Governance Committee, and those of senior council officers, to be taken into account when forming that view.
8. A specific public sector requirement for internal audit is that the risk-based plan (or work programme) must take into account the need to deliver an annual internal audit opinion.
9. Internal audit work programmes contain audits designed to cover a range of risk areas. This allows Veritau to meet the requirement to provide an overall opinion on the governance, risk management, and control framework operating in the council.
10. The consultation report included at Annex 1 contains information on our approach to developing the work programme, background on our internal audit opinion framework, and some examples of arrangements, systems and processes we could review under each aspect of the framework.
11. Consultation with senior council officers on proposed 2026/27 internal audit work will be undertaken over the next two months. A

draft internal audit work programme will then be brought to this committee in March 2026 for its approval.

## Consultation Analysis

12. Not relevant for the purpose of the report. This report represents the first stage of consultation on the development of the 2026/27 internal audit work programme.

## Risks and Mitigations

13. The requirements of the GIAS UK Public Sector would not be met if the Audit & Governance Committee's views were not sought in the development of the internal audit programme. This could result in external scrutiny and challenge.

## Contact details

For further information please contact the authors of this report.

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<b>Report approved:</b>	Yes
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## Background papers

- None

## Annexes

- Annex 1: Internal Audit Work Programme Consultation Report 2026/27