

Meeting:	Audit and Governance Committee
Meeting date:	11/03/2026
Report of:	Head of Internal Audit (Veritau)
Portfolio of:	Cllr Lomas Executive Member for Finance, Performance, Major Projects, Human Rights, Equality and Inclusion

Audit and Governance Committee Report: Internal audit work programme 2026/27

Subject of Report

1. This report seeks the committee's approval for the indicative programme of internal audit work to be undertaken in 2026/27.

Policy Basis

2. The work of internal audit is governed by the Accounts and Audit Regulations 2015 and relevant professional standards. These are Institute of Internal Auditors' Global Internal Audit Standards and the Application Note: Global Internal Audit Standards in the UK Public Sector ('Application Note').
3. Taken together, these are referred to as the 'Global Internal Audit Standards in the UK Public Sector' (GIAS UK Public Sector).
4. The Application Note directs local government sector bodies to CIPFA's Code of Practice for the Governance of Internal Audit in UK Local Government ('the Code'). The Code is aimed at those responsible for ensuring effective governance arrangements for internal audit.
5. Professional standards require the Head of Internal Audit to communicate the internal audit service's plans (referred to by Veritau as a 'work programme') to senior management and the Audit and Governance Committee for review and approval.

Recommendation and Reasons

6. The Audit and Governance Committee is asked to:
- approve the 2026/27 internal audit work programme.

Reason

In accordance with the committee's responsibility for overseeing the work of internal audit service.

Background

Overview

7. The council's internal audit service has to comply with the GIAS UK Public Sector, and the council's own internal audit charter.
8. The GIAS UK Public Sector and charter require that the Head of Internal Audit gives an annual opinion on the adequacy and effectiveness of the council's framework of governance, risk management, and control. The basis for the opinion is the programme of work that internal audit carries out.
9. The work programme is required to be approved by this committee as part of its responsibility for overseeing the work of internal audit. This report seeks approval for the indicative programme of internal audit work for 2026/27.

2026/27 internal audit work programme

10. An indicative risk-based internal audit work programme is drawn up at the start of each year, setting out proposed priorities for assurance coverage over the coming twelve months.
11. The internal audit programme included in annex 1 outlines current priorities for work in 2026/27. It includes proposed areas of audit coverage and is based on a risk assessment undertaken by Veritau. The work programme has also been informed by discussions with senior officers and members, and through review of risk management arrangements, organisational priorities and strategies, and plans for development and change within the council.

12. The internal audit work programme is a flexible working document. It is revisited, updated, and adjusted throughout the year to ensure it remains aligned with current risks and priorities and to ensure that coverage is sufficient to arrive at a robust and well-informed annual opinion

Consultation Analysis

13. The GIAS UK Public Sector require internal audit to independently form a view on the risks facing the council when preparing the plan or programme of work. However, they also require the opinions of the Audit and Governance Committee, and those of senior council officers, to be taken into account when forming that view.
14. The views of this committee were sought as part of the 2026/27 internal audit work programme consultation report presented at the 28 January 2026 meeting. Since then, consultation meetings have taken place with senior council officers across the organisation.
15. This report represents the conclusion of initial consultation on the development of the 2026/27 internal audit work programme. Views of councillors and officers have been considered in the programme's initial development. This will continue to be the case as the programme is updated and adjusted throughout 2026/27.

Risks and Mitigations

16. The council's internal audit service will not meet the requirements of the GIAS UK Public Sector if the internal audit work programme is not approved by the committee. This could result in external scrutiny and challenge.

Contact details

For further information please contact the authors of this Report.

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Date:	27/02/2026
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Background papers

Internal Audit Work Programme Consultation 2026/27: [Annex 1 - Internal Audit Work Programme Consultation Report 2026-27.pdf](#)

Annexes

- Annex 1: Internal audit work programme 2026/27