

## INTERNAL AUDIT CHARTER & 2026/27 DRAFT PLAN

<b>Committee name</b>	Audit Committee
<b>Officer reporting</b>	Claire Baker, Head of Internal Audit
<b>Papers with report</b>	Internal Audit Charter Internal Audit 2026/27 Draft Plan IA Briefing on the Global IA Standards
<b>Ward</b>	All

### HEADLINES

The attached draft Internal Audit Plan presents the Audit Committee with the current proposed Internal Audit (IA) activity for the 2026/27 financial year.

The plan presented covers a twelve-month period to enable the IA team to align it with their available capacity and ensure they are providing the best value for money. However, the IA Team maintain an ongoing flexible audit tracker so reviews will be continuously added and removed throughout the year. Any changes to the plan will be reported through the Progress Report to the Audit Committee.

The plan takes into consideration the key risks facing the Council and any alternative sources of assurance available in relation to these risks. It has also been shared with the Corporate Management Team to ensure it is aligned with any wider projects or changes planned for 2026/27.

Also attached are the Internal Audit Charter, which defines the purpose, authority and responsibilities of the Internal Audit service, and a summary of the self-assessment against the Global Internal Audit Standards completed in November 2025. The briefing also includes details of the Essential Conditions highlighted in the Global Internal Audit Standards, which outline the role of the Audit Committee in relation to Internal Audit and should be considered at least annually.

### RECOMMENDATIONS

That the Audit Committee:

1. Approves the Internal Audit Annual Plan for 2026/27;
2. Notes the purpose and responsibilities of Internal Audit as outlined in the Charter; and
3. Notes the Essential Conditions and self-assessment against the Global Internal Audit Standards.

### SUPPORTING INFORMATION

NIL.

### BACKGROUND PAPERS

NIL.

## **APPENDICES**

Appendix A – Internal Audit Charter

Appendix B – Internal Audit 2026/27 Draft Plan

Appendix C – IA Briefing on the Global IA Standards