



**Governance and Audit
Committee**

10 March 2026

Subject: DRAFT Internal Audit Plan 2026-27

Report by:	Assistant Director People & Democratic Services
Contact Officer:	Lisa Langdon Assistant Director People & Democratic Services
Purpose / Summary:	To consider the Internal Audit Plan for 2026-27

RECOMMENDATION(S):

Governance and Audit Committee are asked to consider and approve the Internal Audit Plan for 2026-27

IMPLICATIONS

Legal: No legal implications

(N.B.) Where there are legal implications the report **MUST** be seen by the MO

Financial: FIN/163/26/GA/SL

The Internal Audit Service has been contracted to RSM LLP and is within budget for 2026-27 (£74,900 base budget 2026-27).

Staffing : None directly arising from this report

(N.B.) Where there are staffing implications the report **MUST** have a HR Ref

Equality and Diversity including Human Rights : None directly arising from this report

Data Protection Implications : None directly arising from this report

Climate Related Risks and Opportunities: None directly arising from this report

Section 17 Crime and Disorder Considerations: None directly arising from this report

Health Implications: None directly arising from this report

Title and Location of any Background Papers used in the preparation of this report :

None

Risk Assessment :

None

Call in and Urgency:

Is the decision one which Rule 14.7 of the Scrutiny Procedure Rules apply?

Key Decision:

Yes

No

Yes

No

1. Background

- 1.1 RSM LLP provide the Internal Audit Service for the Council and this is their third year providing this service to the organisation.
- 1.2 RSM LLP have reviewed our risk registers and consulted with all members of Management Team to produce the draft Internal Audit Plan for 2026-27 and this is attached as Appendix 1. The plan contains 14 deliverables and 158 days of work. This includes planning, preparation of reports, follow up and attendance at Governance and Audit Committee meetings.
- 1.3 Appendix 1 also contains the Internal Audit Charter adopted by RSM LLP.

3. Recommendation

- 3.1 Governance and Audit Committee are asked to consider and approve the Internal Audit Plan for 2026-27.