

NORTH WEST LEICESTERSHIRE DISTRICT COUNCIL

AUDIT AND GOVERNANCE COMMITTEE – WEDNESDAY, 29  
APRIL 2026



<b>Title of Report</b>	<b>INTERNAL AUDIT STRATEGY</b>	
<b>Presented by</b>	Kerry Beavis Audit Manager	
<b>Background Papers</b>	<a href="#">Global Internal Audit Standards</a>  <a href="#">Application Note: Global Internal Audit Standards in the UK Public Sector</a>  <a href="#">CIPFA Code of Practice for the Governance of Internal Audit in UK Local Government</a>	<b>Public Report:</b> Yes
<b>Financial Implications</b>	None	
	<b>Signed off by the Acting Section 151 Officer:</b> yes	
<b>Legal Implications</b>	None	
	<b>Signed off by the Monitoring Officer:</b> yes	
<b>Staffing and Corporate Implications</b>	None	
	<b>Signed off by the Head of Paid Service:</b> yes	
<b>Purpose of Report</b>	To provide the Audit and Governance Committee with an update on progress against the actions set out in the Internal Audit Strategy for 2025/26, summarising achievements, outstanding actions, and work to be carried forward into 2026/27.	
<b>Recommendations</b>	<b>THAT THE COMMITTEE:</b>  <b>1) NOTES AND PROVIDES COMMENTS ON THE PROGRESS MADE AGAINST THE INTERNAL AUDIT STRATEGY DURING 2025/26.</b>  <b>2) SUPPORTS THE CONTINUED DELIVERY OF OUTSTANDING ACTIONS INTO 2026/27, INCLUDING THE EXTERNAL QUALITY ASSESSMENT AND THE DEVELOPMENT OF DATA ANALYTICS CAPABILITY.</b>	

	<b>3). ENDORSES THE ONGOING IMPROVEMENT ACTIVITIES DESIGNED TO ENHANCE THE EFFECTIVENESS AND MODERNISATION OF THE INTERNAL AUDIT SERVICE.</b>
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## 1.0 BACKGROUND

- 1.1 The Internal Audit Strategy identifies key initiatives required to strengthen the Internal Audit service, align operations with the Global Internal Audit Standards (GIAS) in the UK Public Sector, and support strong governance, risk management and internal control arrangements.
- 1.2 Progress against the Strategy is monitored throughout the year and reported to senior management and the Audit and Governance Committee.

## 2.0 SUPPORTING INFORMATION

- 2.1 Noting the progress ensures the Audit and Governance Committee has transparent oversight of delivery against the Internal Audit Strategy, providing assurance that key improvements relating to governance, standards alignment and continuous-improvement activities have been implemented as planned. It also enables the Committee to recognise where progress has been strong and where external factors have influenced delivery timelines.
- 2.2 Support is required because several remaining actions—such as the External Quality Assessment, skills development and analytics capability—are essential for achieving full alignment with the GIAS. These actions have clear plans and resource commitments for 2026/27, and Committee endorsement helps ensure these improvements remain appropriately prioritised despite earlier unavoidable delays due to corporate and sector dependencies.
- 2.3 Endorsement ensures that longer-term modernisation initiatives, including the use of data analytics, Copilot tools, where appropriate, innovation and enhanced root-cause analysis, continue to receive organisational support. These improvements strengthen Internal Audit’s ability to deliver high-quality, risk-based assurance and help maintain a robust governance and control environment across the organisation.
- 2.4 A copy of the Update on the Initiatives Identified in the Internal Audit Strategy is attached at Appendix A.

<b>Policies and other considerations, as appropriate</b>	
Council Priorities:	A Well-Run Council
Policy Considerations:	None
Safeguarding:	None
Equalities/Diversity:	None
Customer Impact:	None

Economic and Social Impact:	None
Environment, Climate Change and Zero Carbon	None
Consultation/Community/Tenant Engagement:	The update was presented to the Corporate Leadership Team on 25 March 2026
Risks:	Failure to implement the remaining actions could affect the service's ability to meet professional standards; however, meaningful controls are in place and work is planned for 2026/27 to mitigate this.
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