

Title of Report	INTERNAL AUDIT ANNUAL PLAN	
Presented by	Kerry Beavis Audit Manager	
Background Papers	Global Internal Audit Standards CIPFA Application Note CIPFA Code of Practice for the Governance of Internal Audit in UK Local Government	Public Report: Yes
Financial Implications	None arising from this report.	
	Signed off by the Acting Section 151 Officer: yes	
Legal Implications	None arising from this report.	
	Signed off by the Monitoring Officer: yes	
Staffing and Corporate Implications	None arising from this report.	
	Signed off by the Head of Paid Service: yes	
Purpose of Report	Audit and Governance Committee is responsible for approving the risk-based internal audit plan, as detailed within the Constitution. Therefore, this report is to inform the Committee of the proposed Internal Audit Annual Plan for 2026/27 and allow them to comment and approve.	
Recommendations	THAT THE COMMITTEE 1. NOTES THE DRAFT 2026/27 INTERNAL AUDIT ANNUAL PLAN REPORT, ATTACHED AT APPENDIX 1, AND PROVIDES ANY COMMENTS ON THE REPORT. 2. APPROVES THE DRAFT 2026/27 INTERNAL AUDIT ANNUAL PLAN SUBJECT TO ANY COMMENTS MADE UNDER RECOMMENDATION 1.	

1. BACKGROUND

- 1.1 The Global Internal Audit Standards (GIAS) require that the Chief Audit Executive (CAE) create an internal audit plan that supports the achievement of the

organisation's objectives. The Chief Audit Executive for North West Leicestershire District Council is the Shared Service Audit Manager.

- 1.2 The Internal Audit Service will be delivered and developed as set out in the Internal Audit Charter.
- 1.3 The audit plan is required to be reviewed and approved by both senior management and the 'Board'. As set out in the Internal Audit Charter, the role of the 'Board' is fulfilled by the Audit and Governance Committee. The audit plan was circulated to the Corporate Leadership Team for review and approval.
- 1.4 Progress against the approved audit plan, together with any amendments required during the year, will be reported to the Audit Committee quarterly through the year.

2. INTERNAL AUDIT PLAN 2026/27

- 2.1 The proposed Audit Plan for 2026/27 is attached as at Appendix 1. The Audit Plan has been prepared following a risk-based assessment of the Council's activities and consultation with the Corporate Leadership Team to identify the Council's key risks.
- 2.2 Each audit assignment included in the Plan has been aligned to the Corporate Risk Register where appropriate and to the priority area for the Council.

3. APPENDICES

Appendix 1 – 2026/27 Internal Audit Plan

Policies and other considerations, as appropriate	
Council Priorities:	An effective internal audit service and risk-based plan supports the delivery of all council priorities.
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 Corporate Leadership Team has been consulted during the development of the plan.
Risks:	The absence of a risk based internal audit plan could lead to an inefficient internal audit service.
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