

**Title: Internal Audit Plan 2026/27**

Committee: Audit Committee

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**1.0 ISSUE**

1.1. The report seeks the Committee's approval of the Internal Audit Plan for 2026/27.

**2.0 RECOMMENDATION(S)**

2.1. That the Committee approves the Internal Audit Plan for 2026/27.

2.2. That the Committee approves delegation to the Finance Director, in consultation with the Chair of the Audit Committee, to approve amendments to the Internal Audit Plan, if required.

**3.0 BACKGROUND/OPTIONS**

3.1. The role of Internal Audit is to provide the Audit Committee, and management, with independent assurance on the effectiveness of the internal control environment. The Global Internal Audit Standards (section 9.4) state that the 'chief audit executive must create an internal audit plan that supports the achievement of the organization's objectives' and 'the chief audit executive must base the internal audit plan on a documented assessment of the organization's strategies, objectives, and risks. This assessment must be informed by input from the board and senior management as well as the chief audit executive's understanding of the organization's governance, risk management, and control processes'.

3.2. The Internal Audit plan for 2026/27 has been developed based on an assessment of the Council's Corporate Plan and Risk Register, and in consultation with senior management. The Chief Internal Auditor has also considered the Internal Audit coverage over the last four years and any areas where audit assurances or follow up work may be of value.

3.3. The draft audit plan is provided in Appendix 1, along with details on the audit planning process.

3.4. In order to support the Internal Audit service in being responsive to changes in the risk environment, it is recommended that a delegation be approved to enable the Chief Internal Auditor to obtain approval for in year amendments to the plan from the Director Finance (s151 Officer) and Chair of the Audit Committee. Any such

amendments would be reported at the subsequent meeting of the Audit Committee.

**4.0 ARGUMENTS/CONCLUSION(S)**

- 4.1. The attached report (Appendix 1) provides the Committee with the proposed Internal Audit plan for 2026/27 for approval.

**5.0 FINANCIAL IMPLICATIONS / EQUALITY IMPACT STATEMENT / CARBON IMPACT ASSESSMENT**

- 5.1. There are no additional financial implications arising from this report. Equality and Carbon Impact Assessments are not required.

**6.0 APPENDICES**

Appendix 1 – Internal Audit Plan 2026/27

**Background Documents:**

None