

Audit and Governance Committee



Date of meeting:	10 March 2026
Title of Report:	Internal Audit Plan 2026/27
Lead Member:	Councillor Mark Lowry (Cabinet Member for Finance)
Lead Strategic Director:	David Northey (Interim Service Director for Finance (S151))
Author:	Louise Clapton, Audit Manager
Contact Email:	Louise.clapton@plymouth.gov.uk
Your Reference:	AUD/LC
Key Decision:	No
Confidentiality:	Part I - Official

Purpose of Report

The Global Internal Audit Standards (GIAS), effective for the UK public sector from April 2025, require the preparation of a risk-based Internal Audit Plan that supports the annual opinion on the adequacy and effectiveness of the Council's governance, risk management and internal control framework. The Internal Audit Plan 2026/27 has been developed using a flexible, thematic approach informed by the Council's Strategic and Operational Risks, consultation with senior management, and DAP's risk-based audit needs assessment.

In recognition of the continued financial pressures, service demand challenges and the rapidly shifting risk environment across local government, the 2026/27 Plan is designed to ensure Internal Audit work remains agile, targeted and responsive throughout the year. It is underpinned by core assurance work, with thematic reviews focused on key risk areas including financial resilience, transformation, ICT and cyber, commissioning, safeguarding, and high-risk service operations.

Recommendations and Reasons

Members of the Audit and Governance Committee are asked to:

1. Review and approve the Internal Audit Plan 2026/27.
2. Note that the plan will be continuously reviewed and updated during the year to reflect emerging risks, organisational priorities and changes in the operating environment, with material changes reported back to the Committee.

Reason:

Approval of an annual Internal Audit Plan is required under the Accounts and Audit Regulations 2015, which mandate that the Council must maintain an adequate and effective internal audit service.

Alternative options considered and rejected

1. None. The Council is required to operate an effective internal audit function. Failure to do so would contravene the Accounts and Audit Regulations 2015, as well as the Global Internal Audit Standards.

Relevance to the Corporate Plan and/or the Plymouth Plan

Internal Audit supports delivery of the Corporate Plan by:
 promoting strong governance, transparency and accountability;
 supporting robust financial management, value-for-money and performance improvement; and
 providing assurance that statutory duties, regulatory obligations and key controls operate effectively across the Council.

The service contributes to the resilience and integrity of the organisation, enabling informed decision-making and supporting delivery against corporate priorities.

Implications for the Medium Term Financial Plan and Resource Implications:

Delivery of the audit plan contributes to the Council's financial resilience by providing assurance over key financial systems, major projects, transformation programmes and areas of high financial risk.

Financial Risks

There are no direct financial implications arising from this report.

Legal Implications

The Council is required under the Accounts and Audit Regulations 2015 to maintain an adequate and effective internal audit service. The preparation and approval of an annual, risk-based Internal Audit Plan ensures compliance with these statutory requirements. The Plan has also been developed in accordance with *the Global Internal Audit Standards*, which become mandatory for UK public sector internal audit functions from April 2025 and require sufficient audit coverage to support the annual opinion on governance, risk management and internal control.

There are no direct legal implications arising from the approval of the Internal Audit Plan itself. However, the Internal Audit function plays a key role in supporting the Council's compliance with its wider legal duties, including those relating to financial administration, governance, procurement and risk management.

Carbon Footprint (Environmental) Implications:

None arising directly from this report.

Other Implications: e.g. Health and Safety, Risk Management, Child Poverty:

** When considering these proposals members have a responsibility to ensure they give due regard to the Council's duty to promote equality of opportunity, eliminate unlawful discrimination and promote good relations between people who share protected characteristics under the Equalities Act and those who do not.*

No impacts directly arising from this report. The work of the internal audit service is an intrinsic element of the Council's overall corporate governance, risk management and internal control framework.

Appendices

**Add rows as required to box below*

Ref.	Title of Appendix	Exemption Paragraph Number (if applicable)						
		<i>If some/all of the information is confidential, you must indicate why it is not for publication by virtue of Part 1 of Schedule 12A of the Local Government Act 1972 by ticking the relevant box.</i>						
		1	2	3	4	5	6	7
A	DAP Internal Audit Plan 2026/27							

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Background papers:

*Add rows as required to box below

Please list all unpublished, background papers relevant to the decision in the table below. Background papers are unpublished works, relied on to a material extent in preparing the report, which disclose facts or matters on which the report or an important part of the work is based.

Title of any background paper(s)	Exemption Paragraph Number (if applicable)						
	If some/all of the information is confidential, you must indicate why it is not for publication by virtue of Part 1 of Schedule 12A of the Local Government Act 1972 by ticking the relevant box.						
	1	2	3	4	5	6	7

Sign off:

Fin	HS.25 .26.00 7	Leg	LS/00 0036 09/55 /LB/0 2/03/ 26	Mon Off	LS/00 0036 09/55 /LB/0 2/03/ 26	HR	N/A	Assets	N/A	Strat Proc	N/A
Originating Senior Leadership Team member: David Northey, Interim Service Director for Finance (S151)											
Please confirm the Strategic Director(s) has agreed the report? Yes											
Date agreed: 27/02/2026											
											
Cabinet Member approval:											
Date approved: 02/03/2026											