

Public
Key Decision – No

HUNTINGDONSHIRE DISTRICT COUNCIL

Title/Subject Matter: Draft Internal Audit Plan for 2026/27 and Internal Audit Charter

Meeting/Date: Corporate Governance Committee
18 March 2026

Executive Portfolio: Executive Councillor for Governance & Democratic Services
Cllr Jo Harvey

Report by: Corporate Director – Finance and Resources

Wards affected: All

Executive Summary:

RSM have prepared an Internal Audit Plan for 2026/27 following consultation with the Corporate Leadership Team. The document is presented alongside the Internal Audit Charter, which sets out the purpose, authority and responsibilities of the Internal Audit function.

The proposed plan has been developed to provide sufficient audit coverage during 2026/27 to enable the Head of Internal Audit to provide an annual opinion on the adequacy and effectiveness of the Council's governance, risk management and control framework.

Recommendation:

The Committee is

RECOMMENDED

To note, comment on and accept the draft Internal Audit Plan for 2026/27.

1. PURPOSE OF THE REPORT

- 1.1 This report sets out for the Committee the Internal Audit Plan for 2026/27 which has been prepared by RSM following discussions with Corporate Leadership Team, reference to the Corporate Risks and the professional judgement of the partner from RSM acting in the capacity of Head of Internal Audit.

2. BACKGROUND

- 2.1 The work of the Internal Audit function plays an important role in supporting the organisation's governance, risk management and internal control arrangements. Internal audit reviews provide assurance on the effectiveness of controls and processes and identify opportunities for improvement where appropriate.
- 2.2 This work supports delivery of Priority 3 of the Corporate Plan (2023–2028), which focuses on 'doing our core work well' by delivering good quality, high value-for-money services with good control and compliance with statutory obligations.
- 2.3 RSM have prepared their Internal Audit Plan for 2026/27 with the aim of having providing sufficient coverage to enable the Head of Internal Audit to provide an annual opinion at the end of the financial year.
- 2.4 The proposed Internal Audit Plan is attached at Appendix 1 and will be presented to the Committee by representatives from RSM.
- 2.5 For planning purposes, it is anticipated that the final Internal Audit Plan will comprise no more than 20 audits. This provides a reasonable working assumption for overall workload and resource allocation. However, it is recognised that the scope, complexity and duration of individual audits vary, and therefore the final number may be adjusted to ensure that the plan remains deliverable within available resources and maintains the required level of audit quality

3. LEGAL IMPLICATIONS

- 3.1 None

4. RESOURCE IMPLICATIONS

- 4.1 No additional resource requirements arise from this report.

LIST OF APPENDICES INCLUDED

Appendix 1 – Internal Audit Plan for 2026/27 prepared by RSM LLP

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