

Report to Audit Committee

Subject: Internal Audit Annual Plan 2026/27

Date: 24 February 2026

Author: Gurpreet Dulay – Internal Audit Partner (BDO)

Purpose

To detail the three-year Internal Audit Plan for 2026/27 – 2028/29 for Gedling Borough Council.

Recommendation(s):

THAT:

- 1) Members to approve the Internal Audit Plan for 2026/27 and the Internal Audit Charter.**
- 2) Members to approve the Internal Audit Strategy and the Quality Assurance and Improvement Programme.**

1. Background

- 1.1 The draft Internal Audit Plan contains a detailed operational plan for 2026/27 and a three-year strategic plan covering 2026/27 to 2028/29. Each audit has been mapped against the Council's key strategic risks. This is to ensure the audits cover the key risks that may impact the Council in achieving its strategic objectives. The plan has been presented to the Senior Leadership Team and Assistant Directors for comments and was approved in draft, with final approval required by the Audit Committee.
- 1.2 The Internal Audit Charter is required by the Global Internal Audit Standards to set out the role and responsibilities of Internal Audit, the Audit Committee and the Senior Leadership Team in relation to delivering an effective internal audit function. This is supported by the Internal Audit Strategy and QAIP which outlines how the Internal Audit Plan aligns to the Council's strategic objectives and operational plans.

2. Proposal

- 2.1 Members to review and approve the draft Internal Audit Plan for 2026/27 and the Internal Audit Charter.

2.2 Members to approve the Internal Audit Strategy and the Quality Assurance and Improvement Programme.

3. Financial Implications

3.1 The Internal Audit Plan will be delivered within the approved budgets.

4. Alternative Options

4.1 Not to approve the Internal Audit Plan or to propose different internal audits for completion during the period of the plan. However, the proposed plan has been developed in consultation with the Council's Senior Leadership Team, in consideration of the Council's Corporate Risk Scorecard and in the context of audits completed in recent years to ensure appropriate coverage of key risk issues across the term of the plan. It also considers our broader understanding of the key challenges facing the Council and the local government sector more widely. Variations to the plan may be proposed during the implementation of the plan to address any new emerging risk issues should they arise.

5. Legal Implications

5.1 The Accounts and Audit Regulations 2015 require authorities to undertake effective internal audit to evaluate the effectiveness of risk management, control and governance processes.

6. Equalities Implications

6.1 There are no equalities implications arising directly from this report.

7. Carbon Reduction/Environmental Sustainability Implications

7.1 There are no carbon reduction/environmental sustainability implications arising directly from this report.

8. Appendices

8.1 GBC – Internal Audit Plan for 2026/27 and the Internal Audit Charter

8.2 Appendix 1 - Internal Audit Strategy

8.3 Appendix 2 - QAIP