

REPORT TO:		AUDIT COMMITTEE	
DATE:		29 June 2026	
PORTFOLIO:		Councillor Vanessa Alexander - Resources and Council Operations	
REPORT AUTHOR:		Mark Beard – Head of Audit & Investigations	
TITLE OF REPORT:		Internal Audit Strategy 2026-2028	
EXEMPT REPORT (Local Government Act 1972, Schedule 12A)	No	Not applicable	
KEY DECISION:	No	If yes, date of publication:	

1. Purpose of Report

1.1 To inform and update Audit Committee on the Internal Audit Strategy 2026-2028.

2. Recommendations

2.1 I recommend that Audit Committee:
 ➤ Approves the Internal Audit Strategy 2026-2028.

3. Reasons for Recommendations and Background

- 3.1 Standard 9.2 of the Global Internal Audit Standards (GIAS) state that the Internal Audit function must develop s strategy which sets out Internal Audit’s vision, objectives and supporting initiatives. This strategy is supported by the Internal Audit Plan which is approved annually by Audit Committee.
- 3.2 This strategy recognises that it is management’s responsibility to establish and maintain a sound internal control system and ensure that risks are appropriately managed. Internal audit work aims to identify areas requiring improvement and recommend solutions to enable the Council to achieve its objectives.
- 3.3 The strategy and annual plan consider the Council’s objectives, stakeholder expectations and key risks. The strategy also considers development and improvement opportunities for the Internal Audit function, including the application of technology and tools to enhance audit efficiency and effectiveness.

3.5 The Internal Audit Strategy 2026-2028 I attached as an appendix to this report.

4. Alternative Options considered and Reasons for Rejection

4.1 There are no alternative options as Internal Audit must have an Internal Audit Strategy to conform to the GIAS.

5. Consultations

5.1 No consultations required.

6. Implications

Financial implications (including any future financial commitments for the Council)	There are no financial implications arising from this report
Legal and human rights implications	There are no legal or human rights implications arising from this report.
Assessment of risk	Risks are taken into consideration during the audit process itself, there is no direct risk implication from this report.
Equality and diversity implications <i>A Customer First Analysis should be completed in relation to policy decisions and should be attached as an appendix to the report.</i>	A Customer First Analysis is not required as the Internal Audit Strategy 2026-2028 is not setting new policy for the audit function or the Council. It documents the working practices expected to enable compliance with the GIAS.

7. Local Government (Access to Information) Act 1985: List of Background Papers

7.1 No background papers were necessary for the preparation of this report.