

Blaby District Council
Audit & Corporate Governance Committee

Date of Meeting 27 April 2026
Title of Report **2026-27 Internal Audit Annual Audit Plan**
Report Author **Shared Service Audit Manager**

1. What is this report about?

- 1.1 The report outlines the proposed 2026/27 Internal Audit Annual Audit Plan for the Audit Committee to review and approve.

2. Recommendation(s)

- 2.1 That the Audit Committee notes this report and comments as appropriate.
2.2 That the 2026/27 Internal Audit Annual Audit Plan be approved.

3. Reason for Decision(s) Recommended

- 3.1 To comply with the Global Internal Audit Standards and the CIPFA Application Note: Global Internal Audit Standards in the UK Public Sector.

4. Matters to consider

4.1 Background

The Global Internal Audit Standards in the UK Public Sector require the authority's Audit Committee to review and approve the annual audit plan and resource requirements.

4.2 Balance of advisory and assurance work

The 2026/27 Internal Audit Plan includes a deliberate balance of assurance audits and advisory activity, reflecting the scale and complexity of change anticipated during the year, particularly in relation to Local Government Reorganisation (LGR). Advisory work is undertaken in accordance with the Global Internal Audit Standards and provides independent, objective assurance over the design and implementation of governance, risk management and internal control arrangements at a critical stage. This approach enables Internal Audit to provide early assurance that key controls are being established appropriately, risks are being identified and mitigated, and statutory and governance requirements are being addressed.

