

Blaby District Council
Audit & Corporate Governance Committee

Date of Meeting 27 April 2026
Title of Report **Internal Audit Strategy**
Report Author **Shared Service Audit Manager**

1. What is this report about?

- 1.1 To provide the Audit and Corporate Governance Committee with an update on progress against the actions set out in the Internal Audit Strategy for 2025/26, summarising achievements, outstanding actions, and work to be carried forward into 2026/27.

2. Recommendation(s)

The Committee is asked to

- 2.1 Note the progress made against the internal audit strategy during 2025/26.
- 2.2 Support the continued delivery of outstanding actions into 2026/27, including the external quality assessment and the development of data analytics capability.
- 2.3 Endorse the ongoing improvement activities designed to enhance the effectiveness and modernisation of the internal audit service.

3. Reason for Decision(s) Recommended

- 3.1 Noting the progress ensures the Audit and Corporate Governance Committee has transparent oversight of delivery against the Internal Audit Strategy, providing assurance that key improvements relating to governance, standards alignment and continuous-improvement activities have been implemented as planned. It also enables the Committee to recognise where progress has been strong and where external factors have influenced delivery timelines.
- 3.2 Support is required because several remaining actions—such as the External Quality Assessment, skills development and analytics capability—are essential for achieving full alignment with the GIAS. These actions have clear plans and resource commitments for 2026/27, and Committee endorsement helps ensure these improvements remain appropriately prioritised despite earlier unavoidable delays due to corporate and sector dependencies.

<p>3.3 Endorsement ensures that longer-term modernisation initiatives, including the use of data analytics, Copilot tools, where appropriate, innovation and enhanced root-cause analysis, continue to receive organisational support. These improvements strengthen Internal Audit's ability to deliver high-quality, risk-based assurance and help maintain a robust governance and control environment across the organisation.</p>
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4. Matters to consider

4.1 Background

The Internal Audit Strategy identifies key initiatives required to strengthen the Internal Audit service, align operations with the Global Internal Audit Standards (GIAS) in the UK Public Sector, and support strong governance, risk management and internal control arrangements.

Progress against the Strategy is monitored throughout the year and reported to senior management and the Audit and Corporate Governance Committee.

4.2 Relevant Consultations

The Senior Leadership Team have been consulted at their SLT meeting on 14 April 2026.

4.3 Significant Issues

None.

5. What will it cost and are there opportunities for savings?

5.1 No costs or opportunities for savings in the context of this report.

6. What are the risks and how can they be reduced?

6.1 Failure to implement the remaining actions could affect the service's ability to meet professional standards; however, meaningful controls are in place and work is planned for 2026/27 to mitigate this.

7. Other options considered

7.1 Not applicable.

8. Other significant issues

8.1 In preparing this report, the author has considered issues related to Human Rights, Legal Matters, Human Resources, Equalities, Public Health Inequalities, and Climate Local and there are no areas of concern.

