

Report of the Head of Internal Audit - WIASS

Internal Audit Plan 2026-27

Purpose of report

1. To present the 2026/27 Internal Audit Plan for approval.
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Recommendation

The Treasurer recommends that the Internal Audit Plan for 2026/27 is approved, with or without amendments.

Introduction and Background

2. The aims and objectives of the Worcestershire Internal Audit Shared Service (WIASS) are to:
 - examine, evaluate and report on the adequacy and effectiveness of internal control, governance and risk management, and recommend arrangements to address weaknesses as appropriate;
 - examine, evaluate and report on arrangements to ensure compliance with legislation and the Authority's objectives, policies and procedures;
 - examine, evaluate and report on procedures to check that the Authority's assets and interests are adequately protected and effectively managed;
 - undertake independent investigations into allegations of fraud and irregularity in accordance with policies, procedures and relevant legislation; and
 - advise upon the control and risk implications of new systems or other organisation changes, e.g. transformation.

Development of the Internal Audit Plan

3. To provide audit coverage for 2026/27, an audit operational programme delivered by WIASS was discussed and agreed with the Authority's Strategic Leadership Board and the Section 151 Officer and Treasurer, on 3rd March 2026. It is now being brought before Committee for consideration and approval, with or without amendments. The audit programme proposed is for a total provision of 96 audit days, as agreed with the Treasurer, including support days and management of delivery.

4. WIASS operates an Internal Audit Charter which sets out the standards to which it operates for this Authority. The Internal Audit Plan for 2026/27, which is included at Appendix 1, is risk based and is designed to enable the Head of Internal Audit to form an annual opinion on the framework of governance, risk management and internal control. It is designed to support the Authority in achieving its objectives and is based upon the risk priorities identified in the Strategic Risk Register as well as emerging risks identified by the Senior Leadership Board. The Plan is brought before the Committee in draft format as the involvement of the Committee is considered an important facet of good corporate governance.
5. Internal Audit recognises that there are other review functions which may provide other sources of assurance, both internally and externally, (e.g. ICT Public Service Network, Health & Safety audits) over aspects of the Authority's operations. Where possible internal audit will seek to place reliance on such work thus increasing the coverage without adding additional costs.
6. To try to reduce duplication of effort internal audit understands the importance of working with the External Auditors. The audit plan is available to the external auditors for information.
7. Bringing a plan of work before the Audit and Standards Committee allows Members to have a positive input into the work programme and make suggestions as to where they feel audit resources may be required under direction of the Treasurer and within the finite resource available. Due to the continuing changing environment that exists the plan must be seen as a framework for internal audit work and not set in stone. There is a need for improved flexibility in the plan due to a constantly changing risk profile. To ensure flexibility there is the possibility that the plan will be updated to address such challenges and any emerging risks. This is in line with the requirements of the Internal Audit Standards. Any changes will be submitted to the Audit and Standards Committee for consideration and approval.
8. Progress against the Internal Audit Plan will be closely monitored, and the Head of Internal Audit will report the position to the Audit and Standards Committee along with any exceptions identified during follow up work.

Corporate Considerations

<p>Resource Implications (identify any financial, legal, property or human resources issues)</p>	<p>There are no financial issues that require consideration.</p> <p>The Authority is a partner in the Internal Audit Shared Service. The Treasurer is appraised of the position quarterly during the Partner Board meetings.</p>
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<p>Strategic Policy Links & Core Code of Ethics (Identify how proposals link with current priorities & policy framework and align to the Core Code of Ethics)</p>	<p>Selected audits are risk based and linked to the delivery of priorities and policy framework.</p>
<p>Productivity & Efficiency (Identify how proposal improves productivity or efficiency)</p>	<p>Assurance that reviewed areas are delivering as efficiently as possible</p>
<p>Risk Management / Health & Safety (identify any risks, the proposed control measures and risk evaluation scores).</p>	<p>Yes, whole report.</p>
<p>Consultation (identify any public or other consultation that has been carried out on this matter)</p>	<p>N/A – no policy change is recommended.</p>
<p>Equalities (has an Equalities Impact Assessment been completed? If not, why not?)</p>	<p>N/A</p>
<p>Data Protection Impact Assessment (where personal data is processed a DPIA must be completed to ensure compliant handling)</p>	<p>N/A</p>

Supporting Information

Appendix 1 – Draft Internal Audit Plan 2026/27