

Draft Internal Audit Plan 2026/27

To: Audit and Accounts Committee

Meeting Date: 26 March 2026

From: Head of Internal Audit and Risk Management

Electoral division(s): All

Key decision: No

Forward Plan ref: Not applicable

Executive Summary: In line with Global Internal Audit Standards (GIAS), the Head of Internal Audit develops and maintains a risk-based Audit Plan demonstrating how the work of the Internal Audit team will provide the Audit Committee and management with independent assurance on the effectiveness of the controls in place to ensure that the Council's objectives are achieved. This report presents the proposed Internal Audit Plan for 2026/7.

Recommendation: The Audit and Accounts Committee is recommended to review, comment on and approve:

- a) the proposed draft Internal Audit Plan 2026/7.
- b) the Internal Audit Strategy 2026/7 – 2027/8.

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1. A healthy, fair and sustainable Cambridgeshire

- 1.1 The role of Internal Audit is to provide the Audit and Accounts Committee and management with independent assurance on the effectiveness of the controls in place to ensure that the Council's objectives are achieved. Internal Audit coverage is planned so that the focus is upon those areas and risks which will most impact upon the Council's ability to achieve these objectives. As such, the maintenance of an effective system of internal audit contributes to the achievement of all twelve of the Council's priorities.

2. Background

Internal Audit Planning:

- 2.1 The Accounts and Audit (England) Regulations 2015 require that the Council "must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes; taking into account public sector internal auditing standards or guidance."
- 2.2 The Global Internal Audit Standards (GIAS) Standard 9.4 requires that the Chief Audit Executive (at Cambridgeshire County Council, this is the Head of Internal Audit and Risk Management) "must create an internal audit plan that supports the achievement of the organization's objectives. The chief audit executive must base the internal audit plan on a documented assessment of the organization's strategies, objectives, and risks. This assessment must be informed by input from the board [at Cambridgeshire County Council, this is the Audit and Accounts Committee] and senior management as well as the chief audit executive's understanding of the organization's governance, risk management, and control processes."
- 2.3 The risk-based Audit Plan therefore needs to include an appropriate and comprehensive range of work which is sufficiently robust to confirm that all assurances provided as part of the system of internal audit can be relied upon by the Audit and Accounts Committee.

Internal Audit Strategy:

- 2.4 The Global Internal Audit Standards (GIAS) Standard 9.2 requires that the Chief Audit Executive (Head of Internal Audit and Risk Management) "must develop and implement a strategy for the internal audit function that supports the strategic objectives and success of the organization and aligns with the expectations of the board, senior management, and other key stakeholders." This report also provides a refreshed version of the Internal Audit Strategy which was last presented to Committee in June 2025. There are no significant changes to the Strategy since its previous presentation.

3. Draft Internal Audit Plan 2026/7

- 3.1 The approach taken to risk-based internal audit planning at Cambridgeshire; the proposed programme of work for the Internal Audit team in 2026/7; the Internal Audit Strategy; and a copy of the approved Internal Audit Mandate are set out in Appendix 1 to this report.

5. Conclusion and reasons for recommendations

5.1 Conclusion and the reasons why the recommendations are being proposed.

6. Significant Implications

6.1 Finance Implications

There are no financial implications.

6.2 Legal Implications

Effective Internal Audit planning supports the Council's compliance with its obligations under the Accounts and Audit (England) Regulations 2015 and Global Internal Audit Standards.

6.3 Risk Implications

Effective Internal Audit planning is risk-based, and should provide the Audit and Accounts Committee and management with an assurance over the effectiveness of risk management at the Council.

6.4 Equality and Diversity Implications

There are no equality and diversity implications.

7. Source Documents

7.1 None