

NORTH YORKSHIRE COUNCIL

AUDIT COMMITTEE

16 MARCH 2026

2026/27 INTERNAL AUDIT WORK PROGRAMMES

Report of the Head of Internal Audit

1.0 PURPOSE OF THE REPORT

1.1 To seek approval for the internal audit programme of work for 2026/27.

2.0 BACKGROUND

2.1 The work of internal audit is governed by the Accounts and Audit Regulations 2015 and relevant professional standards. These are Institute of Internal Auditors' Global Internal Audit Standards and the Application Note: Global Internal Audit Standards in the UK Public Sector ('Application Note'). The Application Note directs local government sector bodies to CIPFA's Code of Practice for the Governance of Internal Audit in UK Local Government ('the Code'). The Code is aimed at those responsible for ensuring effective governance arrangements for internal audit.

2.2 In accordance with the standards, and the Council's own internal audit charter, internal audit work must be risk based and take into account the requirement to produce an evidence based annual internal audit opinion. The opinion covers the adequacy and effectiveness of the Council's framework of governance, risk management, and internal control. The main basis for the opinion is the programme of work that internal audit carries out.

2.3 In line with the standards, the work programme is required to be approved by this committee as part of its responsibility for overseeing the work of internal audit. This report seeks approval for the indicative programme of internal audit work for 2026/27.

3.0 INTERNAL AUDIT WORK PROGRAMME 2026/27

3.1 An indicative risk-based internal audit work programme is drawn up at the start of each year, setting out the proposed priorities for assurance coverage over the coming twelve months.

- 3.2 The internal audit programme included in **appendix 1** outlines the current priorities for work in 2026/27. It includes proposed areas of audit coverage and is based on a risk assessment undertaken by Veritau. The work programme has also been informed by discussions with senior officers and members, and through the review of the Council's corporate risk register, organisation priorities and other relevant information.
- 3.3 The internal audit work programme is a flexible working document. It is revisited, updated, and adjusted throughout the year to ensure it remains aligned with current risks and priorities and to ensure that coverage is sufficient to arrive at a robust and well-informed annual opinion

5.0 **IMPLICATIONS**

- 5.1 The work programme assumes a reduction in audit days from the current 2,250 to 1,800 which equates to an annual saving of £125k in 26/27. The plan reflects the risks of a maturing, post LGR organisation that has aligned some legacy arrangements but still has some significant work ahead.
- 5.2 There are no local member, human resources, legal, equalities or climate change implications.

6.0 **RECOMMENDATION**

- 6.1 Members are requested to approve the 2026/27 internal audit work programme.

Report prepared and presented by Stuart Cutts, Head of Internal Audit

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27 February 2026

Background Documents: None