

AUDIT AND GOVERNANCE COMMITTEE



Report subject	Internal Audit Plan Coverage - Presentation
Meeting date	27 November 2025
Status	Public Report
Executive summary	This presentation gives Audit & Governance Committee an overview of the compilation of the Internal Audit Plan and how Internal Audit coverage is determined.
Recommendations	It is RECOMMENDED that Audit & Governance Committee: Note the processes in place to produce the Internal Audit Plan and how coverage is determined
Reason for recommendations	To provide Audit & Governance Committee with an overview of the production of the Internal Audit Plan and how audits are selected for the annual audit plan, to facilitate Audit & Governance Committee review and approval of the Internal Audit Plan.
Portfolio Holder(s):	Cllr Mike Cox, Finance
Corporate Director	Aidan Dunn, Chief Executive
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Wards	Council-wide
Classification	For Information

Background

1. At the 29 May Audit & Governance Committee, the Minutes record in relation to the Internal Audit Plan that “The Chair commented on Internal Audit’s risk based approach and members supported the suggestion of including a briefing at a non-core meeting on how Internal Audit achieved ‘comfort’ with its coverage.”

2. This presentation therefore provides the Committee with an overview of the production of the Internal Audit Plan with specific focus on how the Chief Internal Auditor / Internal Audit team determine that the coverage on the plan is appropriate.

How is Internal Audit Plan coverage determined?

3. The presentation (Appendix 1) provides an overview of how the Internal Audit Plan coverage is determined. The appendices 2 – 7 provide some further information if required.

Options Appraisal

4. An options appraisal is not applicable for this report.

Summary of financial implications

5. There are no direct financial implications of this report. Financial and resource implications for the Internal Audit team and the Internal Audit Plan are covered in the Internal Audit Planning Consultation and Audit Plan reports.

Summary of legal implications

6. There are no direct legal implications of this report.

Summary of human resources implications

7. There are no direct human resources implications of this report. Financial and resource implications for the Internal Audit team and the Internal Audit Plan are covered in the annual Internal Audit Planning Consultation and Audit Plan reports.

Summary of sustainability impact

8. There are no direct sustainability impact implications from this report.

Summary of public health implications

9. There are no direct public health implications from this report.

Summary of equality implications

10. There are no direct equality implications from this report.

Summary of risk assessment

11. There are no risk implications of this report. Risk implications for the Internal Audit Plan are covered in the annual Internal Audit Planning Consultation and Audit Plan reports.

Background papers

None

Appendices

- Appendix 1 – “How is Internal Audit Plan coverage determined?” (*copy of Powerpoint presentation*)
- Appendix 2 – High Level Resource Plan – Example 2025/26
- Appendix 3 – Sources of Information for Audit Planning

- Appendix 4 – Core Audit Plan
- Appendix 5 – Proposed Annual Plan
- Appendix 6 – BCP Council Assurance Framework
- Appendix 7 - Anti-Fraud & Corruption Audit Plan