

Audit Committee Meeting	
Meeting Date	22 April 2026
Report Title	Internal Audit and Assurance Plan 2026/27
EMT Lead	Lisa Fillery – Director of Resources
Head of Service	Katherine Woodward – Head of Audit Partnership
Lead Officer	Katherine Woodward – Head of Audit Partnership
Classification	Open
Recommendations	1. Approve the Internal Audit & Assurance Plan for 2026/27. This includes delegating to the Head of Audit Partnership authority to keep the plan current as set out in the appendix. 2. Note the Head of Audit Partnership’s view that the Partnership currently has sufficient resource to deliver the Plan and a robust Annual Audit Opinion. 3. Note the Head of Audit Partnership’s assurance that the Plan is compiled independently and without inappropriate influence from management

1 Purpose of Report and Executive Summary

- 1.1 The Council is required by the Accounts and Audit Regulations 2015 to operate an internal audit service. The Global Internal Audit standards supported by a Public Sector Application note (“Standards”) require the Audit Partnership to produce and publish a risk based plan, at least annually, to determine the priorities for the year. The plan must consider input from senior management and Members and be aligned to the objectives and risks of the Council.
- 1.2 This report sets out the proposed Plan for Mid Kent Audit’s work at Swale Borough Council during 2026/27. The plan provides an overview of the range of areas for potential future examination by internal Audit. It is based on the outcomes of risk assessments and consultation and considers the resources available to the partnership.

2 Background

- 2.1 The Committee needs to obtain assurance on the effectiveness of the control environment, governance and risk management arrangements. The principal source of this assurance is derived from the annual assurance plan.
- 2.2 Standards explicitly support that the plan is flexible and responsive to emerging and changing risks across the year. Therefore the 2026/27 plan includes audit reviews that are essential audits, high priority and those that are medium priority.

By taking this approach we are able to achieve flexibility within the plan and ensure that the plan remains relevant throughout the year.

3 Proposals

- 3.1 There is a statutory requirement for the Council to have an internal audit of its governance, risk and control processes. The Accounts and Audit Regulations 2015, more specifically require that the audit takes into account the relevant Standards. The Council could decide that it does not want a programme of work for the audit service, however, this would go against professional Standards.
- 3.2 The appendix sets out the proposed plan for 2026/27, including background details on how we compiled the plan and how we propose to manage its delivery. The proposal is for the Committee to consider and approve the plan.
- 3.3 We confirm to Members that, although the plan has undergone broad consultation with management, it is compiled independently and without being subject to inappropriate influence.
- 3.4 The Committee as part of its terms of reference must retain oversight of the internal audit service and its activities. This includes the Committee's role to formally consider and approve the plan.

4 Alternative Options Considered and Rejected

- 4.1 The Audit Committee as part of its terms of reference must retain oversight of the internal audit service and its activities. This includes the Committee's role to formally consider and approve the plan. The Council could decide that it does not want a programme of work for the audit service, however, this would go against professional Standards.

5 Consultation Undertaken or Proposed

- 5.1 We consult with Managers, Heads of Service and Directors throughout the year as we undertake our work, but also specifically as part of the audit planning process. The plan attached represents the collective views of management and the audit service.

6 Implications

Issue	Implications
Corporate Plan	Mid Kent Audit's work supports all Council activity and the wider Corporate Plan in evaluating governance
Financial, Resource and Property	The work internal audit does on behalf of Swale Borough Council, is carried out within agreed resources.
Legal, Statutory and Procurement	The Council is required by Regulation to operate an internal audit service, including agreeing a plan at least annually. Therefore, the Council must approve a plan to maintain regulatory conformance.
Crime and Disorder	No direct implications
Environment and Climate/Ecological Emergency	No direct implications
Health and Wellbeing	No direct implications
Safeguarding of Children, Young People and Vulnerable Adults	No direct implications
Risk Management and Health and Safety	The audit plan draws on the Council's risk management in considering areas for audit review. In turn, audit findings will provide feedback on identification and management of risk.
Equality and Diversity	No direct implications
Privacy and Data Protection	We handled all information collected by the service in line with relevant data protection policies.

7 Appendices

- 7.1 The following documents are to be published with this report and form part of the report:
- Appendix I: Internal Audit and Assurance Plan 2026/27

8 Background Papers

The appendix includes reference to the Global Internal Audit Standards. Further background papers, including detailed resource calculations, risk assessments and notes from consultation meetings can be made available on request.