Title of Report:	**Annual Internal Audit Plan 2026/2027**
Committee Report Submitted To:	**Audit Committee**
Date of Meeting:	**16th September 2026**
For Decision or For Information	**For Information**
To be discussed In Committee No	**No**

Linkage to Council Strategy (2021-25)	
Strategic Theme	Improvement and Innovation
Outcome	Improve Service Delivery and Performance
Lead Officer	Audit Risk and Governance Manager

Budgetary Considerations	
Cost of Proposal	N/A
Included in Current Year Estimates	**YES**
Capital/Revenue	Revenue
Code	3601-62402
Staffing Costs	Yes

Legal Considerations	
Input of Legal Services Required	**No**
Legal Opinion Obtained	**No**

Screening Requirements	Required for new or revised Policies, Plans, Strategies or Service Delivery Proposals.		
Section 75 Screening	Screening Completed:	Yes/No	N/a
	EQIA Required and Completed:	Yes/No	N/a
Rural Needs Assessment (RNA)	Screening Completed	Yes/No	N/a
	RNA Required and Completed:	Yes/No	N/a
Data Protection Impact Assessment (DPIA)	Screening Completed:	Yes/No	N/a

1.0 Introduction

The purpose of this report is to present the annual programme for the provision of Internal Audit services in Causeway Coast and Glens Borough Council for the financial year 2026/27. This plan is based on our audit needs assessment as detailed in the Internal Audit Strategy for 2023-2027 for the current term of Council.

In accordance with the Global Internal Audit Standards (GIAS), the Audit Committee is being asked to review and approve the proposed plan.

1.1 Background

Internal audit is an independent, objective assurance and consulting activity designed to add value and improve the council's performance. It helps council accomplish their objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of the risk management, control and governance processes.

The internal audits for 2026-27 will be delivered as an outsourced service provided by McHughLindsay (Northern Ireland based consultancy firm). The Audit Risk and Governance manager will oversee and manage the work completed to ensure adherence to the contract.

1.2 Summary

This is the final year of the 2023-2027 internal audit strategy. It is intended that McHughLindsay will carry out approximately 111 audit days of detailed assurance work. In our opinion, this should be sufficient to cover an adequate range of risks and systems to enable us to provide an overall assurance statement on the Council's system of risk management and internal control to inform the Annual Governance Statement.

The successful completion of the annual audit plan is dependent upon timely cooperation and input from Council officers, as well as the provision of satisfactory management responses to audit findings within agreed timescales.

The internal audit approach is risk based. We recognise that the risks to Council may change during the current financial year, and we will endeavour to take any significant changes in the Council's risk profile into account in our internal audit work.

1.3 Conflicts of Interest

The audit team have a standardised conflict of interest process, completed annually and for each audit assignment. The Audit Risk and Governance Manager must sign off any conflicts or perceived conflicts that arise at any point in the delivery of the plan.

At the time of drafting this audit plan for 2026-27 the Audit Risk and Governance Manager is not aware of any relationships that may affect the independence and objectivity of the team which are required to be disclosed under internal auditing standards. This will remain under review for each assignment prior to allocation of audit resources.

1.4 Developing the Internal Audit Plan 2026-27

Internal audit uses various information sources and data to inform the development of the internal audit plan. Internal discussions have informed the spread of assurance and its relevance.

In accordance with the Global Internal Auditing Standards (GIAS) there is an acknowledgement that the internal audit is most effective when it is independently positioned, free from undue influence and remains committed to making objective assessments. These principles are at the core of the delivery of the plan and the establishment of a risk-based audit plan to align with the Council's goals. The Council is reminded that internal audit is only one source of assurance and through the delivery of this plan cannot, and do not, seek to cover all risks and processes within the Council. Internal audit will continue to work closely with other assurance providers to ensure that duplication is minimised, and a suitable breadth of assurance is obtained.

1.5 Internal Audit Plan 2026-27

The following table outlines the proposed Internal Audit Plan for the year 2026-27.

Auditable Area	Days	Auditor	Indicative Timescales
Environmental Services Directorate			
Graveyards	6	McHugh Lindsay	Q2
Energy Efficiency Advice & Home Safety Service	6	McHugh Lindsay	Q3
Energy Management	8	McHugh Lindsay	Q2
Fleet and Fuel Management	8	McHugh Lindsay	Q2
Leisure Services Directorate			
Peace Plus	6	McHugh Lindsay	Q3
Finance Department			
Payroll and overtime	7	McHugh Lindsay	Q3
Travel and Subsistence and Mobile Phones	8	McHugh Lindsay	Q3
Corporate Services Directorate			
Managing of Staffing Resources	6	McHugh Lindsay	Q4
Registration of births, deaths and marriages	6	McHugh Lindsay	Q3
Corporate and Business Planning	8	McHugh Lindsay	Q3
Chief Executive Directorate			
Council Offices	6	McHugh Lindsay	Q4
Regulatory Annual Audits			
Policing & Community Safety Partnership (PCPS)	6	McHugh Lindsay	Q4
Labour Market Partnership (LMP)	6	McHugh Lindsay	Q4
Local Economic Partnership (LEP)	6	McHugh Lindsay	Q4
Total Audit Days Required			
Follow Up Assignments	16	Estimated	Q4
Prior Year Recommendations Verification	2	Estimated	Q4
Total Anticipated Audit Days	**111**		

While indicative time scales have been included these may be subject to change depending on competing demands within the section. We will discuss any proposed amendments to the planned programme of work with senior management to ensure they are kept fully informed of all significant developments and emerging requirements.

The annual programme of work is subject to regular review by Internal Audit and may be revised in response to evolving Council priorities and risk profiles.

1.6 Backlog audits carried forward

The programme of work is agile and some assignments may need prioritisation. It is not intended that all audit set may be completed and therefore may carry forward into 2027/28. Backlog audits carried forward are outlined in the table below and have been included in the 2026/27 planned audit work.

Auditable Area	Days	Auditor	Timescale
Street Cleansing	7	McHugh Lindsay	Provisional
Contributions to other bodies	3	McHugh Lindsay	Provisional
PR and Corporate Communications	6	McHugh Lindsay	Provisional
	16		

Appendix A shows how the resources available to internal audit are divided into the various service areas for the financial year 2026-27.

1.7 Follow Up Reviews

Follow up reviews may be required where an area has received a limited level of assurance. During the 2025-26 financial year two areas received a limited level of assurance being Public Information Requests and Harbours and Marinas.

1.8 Other Work

Internal Audit also completes other related work to support the Council some of which is noted in Appendix 1. This includes but is not limited to

- Ad hoc advice and controls review
- Deep dives into service areas
- Raising Concerns (Whistleblowing) monitoring etc
- Annual Governance Statement development and review, including liaison with senior management on annual assurance statements
- Committee support

1.9 Recommendation

It is recommended that the Audit Committee note:

- The programme of planned work for 2026-27 and
- Indicative timescales to deliver the planned Internal Audit assignments.

Appendix A – Audit Resources

	Inhouse	McHugh Lindsay	Total
Available Audit Days	240	121	361
Less			
Holidays (including statutory days)	60	-	
CPD, Training and Delivery	16	-	
		-	
Annual Reporting			
* Annual Report and Opinion	2	2	
* Annual Fraud Report			
* Annual Governance Statement	5		
* PSIAS Self-Assessment	3		
Fraud Awareness and Raising Concerns			
* Fraud Related Work			
* Fraud Awareness Training			
* National Fraud Initiative (Finance)	26		
Management and Administration			
* IAPG			
* Audit Planning		2	
* Section Administration and team meetings			
* Audit Committee Administration		2	
* Training and CPD	40		
Corporate Governance			
* Advice and Guidance			
* Policy Development and Review			
* Prior Year Recommendations Tracker		4	
* Assurance Framework			
* Preparation for GIAS			
* NIAO Liaison, preplanning meetings			
* Proper Arrangements Questionnaire			
* Liaison with Risk Management Process	40		
	192	10	
Available Audit and Consultancy Days	**48**	**111**	**159**