Nottinghamshire County Council

Report to Governance & Ethics Committee

26 November 2025

Agenda Item:10

REPORT OF SERVICE DIRECTOR FOR FINANCE, INFRASTRUCTURE & IMPROVEMENT

INTERNAL AUDIT STRATEGIC PLAN 2026-2029

Purpose of the Report

1. To propose an updated Internal Audit Strategic Plan for the period 2026-2029.

Information

2. The Internal Audit Strategic Plan has been produced in line with the Internal Audit Standards and provides an over-arching framework within which the termly plans are delivered.

3. ***Appendix 1*** sets out a proposed Strategic Internal Audit Plan for 2026-2029, to align with the Council Plan. It has been drafted with the input of the Internal Audit Team and it has been endorsed by the Corporate Leadership Team.

Other Options Considered

4. None; the Committee determined in 2019 that the Strategic Internal Audit Plan is required to set the framework within which termly audit plans are delivered.

Reason for Recommendation

5. To provide Members with the opportunity to consider and shape the content of the Strategic Internal Audit Plan, to ensure it will guide the service in delivering the broad areas of assurance the Committee wishes to receive from Internal Audit.

Statutory and Policy Implications

6. This report has been compiled after consideration of implications in respect of crime and disorder, data protection and information governance finance, human resources, human rights, the NHS Constitution (public health services), the public sector equality duty,

safeguarding of children and adults at risk, service users, smarter working, sustainability and the environment and where such implications are material they are described below. Appropriate consultation has been undertaken and advice sought on these issues as required.

Financial Implications

There are no financial implications associated with this report.

Legal Implications

There are no legal implications associated with this report.

Local Government Reorganisation Implications

There are no local government reorganisation implications associated with this report.

RECOMMENDATION

1) That Committee approves the proposed Strategic Internal Audit Plan 2026-2029.

Nigel Stevenson
Service Director for Finance, Infrastructure & Improvement

For any enquiries about this report please contact:
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Legal Comments (CM – 14/10/2025)
This report is within the remit of the Governance & Ethics Committee. The Committee's terms of reference provide that it is responsible for advising Council on the adequacy of the Council's systems of internal control.

Financial Comments (PAA29 – 14/10/2025)
There are no specific financial implications or Local Government Reorganisation implications arising directly from this report.

Background Papers and Published Documents

Except for previously published documents, which will be available elsewhere, the documents listed here will be available for inspection in accordance with Section 100D of the Local Government Act 1972.

- None

Electoral Division(s) and Member(s) Affected

- All