

Meeting:	Audit Committee
Meeting date:	14 April 2026
Title of report:	Internal Audit Annual Plan Report 2026/27
Report by:	Director of Finance (S151 Officer)
Decision Type:	Council
Ward(s) to which report relates	All

Executive Summary:

This report sets out the context of the Internal Audit Service and explains the approach to the compilation of the 2026/27 internal audit annual plan. The annual plan is incorporated at Appendix B to the report.

Recommendation(s)

That:

- Members note the contents of the report
- Members approve the annual audit plan for 2026/27

Key Considerations

Background information to this report is contained in the main report.

Community impact / Contribution to the Bury 2030 Strategy

Ensuring compliance with Financial Procedures and Policies

Equality Impact and considerations:

24. Under section 149 of the Equality Act 2010, the 'general duty' on public authorities is set out as follows:

A public authority must, in the exercise of its functions, have due regard to the need to -

- (a) eliminate discrimination, harassment, victimisation and any other conduct that is prohibited by or under this Act.
- (b) advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it.
- (c) foster good relations between persons who share a relevant protected characteristic and persons who do not share it.

25. The public sector equality duty (specific duty) requires us to consider how we can positively contribute to the advancement of equality and good relations and demonstrate that we are paying 'due regard' in our decision making in the design of policies and in the delivery of services.

Assessment of Risk:

The following risks apply to the decision:

Risk / opportunity	Mitigation
Risks are highlighted in Audit Plans and in the engagement letter for each Audit review.	Internal Controls are reviewed in each audit to mitigate identified risks. Any remedial actions are reported to stakeholders and progress is monitored and reported on a regular basis.

Consultation:

N/a

Legal Implications:

The Council must have a sound system of internal control which facilitates the effective exercise of its functions, including risk management. This is both a legal requirement and a requirement of the Financial Regulations set out in the Council's Constitution. This report provides information on the proposed work of the Council's Internal Audit Service, in ensuring compliance.

Financial Implications:

There are no financial implications arising from this report. The work of the Internal Audit Service supports the governance framework.

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Background papers:

Appendix A – Internal Audit Annual Audit Plan Report 2026/27

Appendix B – Internal Audit Plan 2026/27

Appendix C – Potential Audit Areas Identified but not included within the 2026/27 plan

Please include a glossary of terms, abbreviations and acronyms used in this report.

Term	Meaning