# Bury Internal Audit
# Development Plan 2026/27

The following table identifies development actions for the internal audit service following the GIAS Self-Assessment.

| Source | Ref. | Detail | Action |
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| GIAS Domain II & IV<br><br>Code Principle No. 31 | 1 | **Action Title:**<br>Demonstrate Integrity / Competency / Exercise Due Professional Care<br><br>**Development Action:**<br>Training Plan and strategy needs to be devised for Internal Audit for 2026/27 and then on an annual basis going forward | **Updates:**<br><br>**Timescale:** End of December 2026<br><br>**Responsible**: Senior Auditors / Director of Finance |
| GIAS Domain II & IV<br><br>Code Principle No. 25 | 2 | **Action Title:**<br>Demonstrate Integrity / Competency / Plan Strategically<br><br>**Development Action:**<br>New Competency Framework template to be completed by all members of the Internal Audit Team and results assessed to identify any gaps which will then be included within the training plan | **Updates:**<br><br>**Timescale:** End of December 2026<br><br>**Responsible**: Senior Auditors |
| GIAS Domain II<br><br>Code Principle No. 31 | 3 | **Action Title:**<br>Demonstrate Integrity<br><br>**Development Action:**<br>To review the Post Audit Questionnaire questions and the way the questionnaire is issued to the auditee for the financial year 2026/27 audit plan onwards | **Updates:**<br><br>**Timescale:** End of July 2026<br><br>**Responsible**: Senior Auditors |

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| GIAS Domain II<br><br>Code Principle No. 3 | 4 | **Action Title:**<br>Demonstrate Integrity<br><br>**Development Action:**<br>To amend the Internal Audit worksheet for the finance year 2026/27 onwards to include an ethics section to be completed by the Lead Auditor when reviewing. This is to include rational of auditor selection etc | **Updates:**<br><br>**Timescale:** End of July 2026<br><br>**Responsible**: Senior Auditors |
| GIAS Domain II, III & IV<br><br>Code Principle No. 3 & 30 | 5 | **Action Title:**<br>Demonstrate Competency / Oversight & Governance / Enhance Quality<br><br>**Development Action:**<br>Following completion of the self-assessment a new Quality Assurance & Improvement Plan (QAIP) is to be created and passed to the Director of Finance for comment and presented to the Audit Committee. | **Updates:**<br>Self-assessment has been undertaken and a new QAIP has been formulated<br><br>Self-assessment and QAIP to be submitted to the Director of Finance and ELT prior to being presented to the Audit Committee at the 22 July 2026 meeting for review and approval<br><br>**Timescale:** End of June 2026 – Completed<br><br>**Responsible**: Senior Auditors |
| GIAS Domain II & IV<br><br>Code Principle No. 13 & 14 | 6 | **Action Title:**<br>Demonstrate Competency / Plan Strategically<br><br>**Development Action:**<br>An Assurance Map for the Council to be developed and documented to identify all of the various sources of assurance utilising the 3 lines of defence model | **Updates:**<br><br>**Timescale:** End of March 2027<br><br>**Responsible**: Senior Auditors |

| Source | Ref. | Detail | Action |
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| GIAS Domain II & IV<br><br>Code Principle No. 31 | 7 | **Action Title:**<br>Exercise Due Professional Care / Plan Strategically<br><br>**Development Action:**<br>To review the Audit Manual and update to ensure it reflects current processes and procedures and is compliance with the new GIAS standards | **Updates:**<br><br>**Timescale:** End of December 2026<br><br>**Responsible**: Senior Auditors |
| GIAS Domain III | 8 | **Action Title:**<br>Internal Audit Charter<br><br>**Development Action:**<br>The Internal Audit charter to be uploaded onto the Internal Audit intranet page | **Updates:**<br><br>**Timescale:** End of August 2026<br><br>**Responsible**: Senior Auditors |
| GIAS Domain III<br><br>Code Principle No. 21 | 9 | **Action Title:**<br>Positioned Independently<br><br>**Development Action:**<br>• The Director of Finance should formally seek feedback from the Chief Executive and the Chair of the Audit Committee to support the annual appraisal of the Head of FAIR after appointment<br>• Director of Finance and Chair of the Audit Committee to discuss succession planning in relation to the Head of FAIR position | **Updates:**<br><br>**Timescale:** End of October 2026<br><br>**Responsible**: Director of Finance & Chair of the Audit Committee |

| Source | Ref. | Detail | Action |
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| GIAS Domain IV<br><br>Code Principle No. 34 | 10 | **Action Title:**<br>Plan Strategically<br><br>**Development Action:**<br>Review of strategy to be undertaken and presented to the Audit Committee | **Updates:**<br>The Internal Audit Strategy Framework and Strategy for 2026/27 has been reviewed and is to be submitted to ELT prior to being presented to the Audit Committee at the 22 July 2026 meeting for approval<br><br>**Timescale:** End of June 2026 – Completed<br><br>**Responsible**: Senior Auditors |
| GIAS Domain IV<br><br>Code Principle No. 2 | 11 | **Action Title:**<br>Plan Strategically<br><br>**Development Action:**<br>To research and develop a risk management appetite statement for approval by the Audit Committee | **Updates:**<br><br>**Timescale:** End of July 2027<br><br>**Responsible**: Risk Manager |
| GIAS Domain IV<br><br>Code Principle No. 6, 7 & 8 | 12 | **Action Title:**<br>Plan Strategically<br><br>**Development Action:**<br>To create an audit universe to aid future audit planning | **Updates:**<br><br>**Timescale:** End of March 2027<br><br>**Responsible**: Senior Auditors |

| Source | Ref. | Detail | Action |
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| GIAS Domain IV<br><br>Code Principle No. 7 & 8 | 13 | **Action Title:**<br>Plan Strategically<br><br>**Development Action:**<br>The following areas to be considered when formulating the 27/28 audit plan:<br>• Purpose, strategy and business model<br>• The setting of, and adherence to, the risks the entity is willing to accept (risk appetite).<br>• Capital and liquidity risks<br>• Environmental sustainability, climate change risks and social issues.<br>• Risk management, compliance, finance and control functions | **Updates:**<br><br>**Timescale:** End of March 2027<br><br>**Responsible**: Senior Auditors |
| GIAS Domain IV & V | 14 | **Action Title:**<br>Engagement Work and Conclusion<br><br>**Development Action:**<br>A communication to be sent out to Auditors identifying:<br>• That audit methodologies need to be documented by the auditor on the worksheet with Lead Auditors ensuring compliance on review<br>• To ensure that working papers identify the population size used within sampling, the sampling size and the method of selection<br>• When testing identified within the worksheet does not agree to actual testing undertaken, to ensure that this is recorded within the finding on the worksheet | **Updates:**<br><br>**Timescale:** End of July 2026<br><br>**Responsible**: Senior Auditors |

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| GIAS Domain IV | 15 | **Action Title:**<br>Communication<br><br>**Development Action:**<br>To improve communication by quarterly attendance at DMTs and quarterly updates via email to Senior Managers on the progress of the work undertaken by Internal Audit | **Updates:**<br>Quarterly updates via email to Senior Managers have been being sent since the end of quarter 3 2025/26. Quarterly attendance at DMTs have commenced during quarter 1 of the 2026/27 financial year.<br><br>**Timescale:** End of April 2026 – Completed<br><br>**Responsible**: Senior Auditors |
| GIAS Domain IV | 16 | **Action Title:**<br>Communication<br><br>**Development Action:**<br>To formulate Internal Audit training session in conjunction with the council's management development programme for Bury Council employees to attend<br>Two sessions to be developed:<br>• Introduction to internal audit and<br>• How to prepare for an internal audit | **Updates:**<br><br>**Timescale:** End of December 2026<br><br>**Responsible**: Senior Auditors |
| GIAS Domain IV<br><br>Code Principle No. 35 | 17 | **Action Title:**<br>Communication<br><br>**Development Action:**<br>To develop the relationship with the external auditors including regular communication | **Updates:**<br><br>**Timescale:** End of December 2026<br><br>**Responsible**: Director of Finance & Senior Auditors |

| Source | Ref. | Detail | Action |
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| GIAS Domain IV<br><br>Code Principle No. 9 & 10 | 18 | **Action Title:**<br>Communication<br><br>**Development Action:**<br>To formulate and undertake a presentation on effective communication skills, methodologies and characteristics to Internal Audit staff | **Updates:**<br><br>**Timescale:** End of March 2027<br><br>**Responsible**: Senior Auditors |
| GIAS Domain IV<br><br>Code Principle No. 31 | 19 | **Action Title:**<br>Enhance Quality / Performance Measures<br><br>**Development Action:**<br>Performance Indicator's to be reviewed and amended to make them more relevant | **Updates:**<br>Performance measures for 2026/27 have been reviewed<br>and are to be submitted to ELT prior to being presented to the Audit Committee at the 22 July 2026 meeting for approval<br><br>**Timescale:** End of June 2026 – Completed<br><br>**Responsible**: Senior Auditors |
| GIAS Domain V<br><br>Code Principle No. 9 & 10 | 20 | **Action Title:**<br>Engagement Work and Conclusion<br><br>**Development Action:**<br>A formal statement establishing the methodology regarding disagreements on recommendations to be included within audit reports | **Updates:**<br><br>**Timescale:** End of July 2026<br><br>**Responsible**: Senior Auditors |

| Source | Ref. | Detail | Action |
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| GIAS Domain V<br><br>Code Principle No. 9 & 10 | 21 | **Action Title:**<br>Engagement Work and Conclusion<br><br>**Development Action:**<br>To amend wording from opinion to conclusion within the report template | **Updates:**<br>Wording has been amended within the report template for 2026/27 from opinion to conclusion<br><br>**Timescale:** End of June 2026 – Completed<br><br>**Responsible**: Senior Auditors |