

MIDDLESBROUGH COUNCIL



Report of: Head of Internal Audit, Veritau

Submitted to: Audit Committee

Date: 16 April 2026

Title: Internal Audit Work Programme 2026/27

Report for: Information

Status: Public

Council Plan priority: Select priority

Executive summary

This report provides the committee with:

- The internal audit work programme for 2026/27

1. Purpose

1.1 To seek Members' approval for the 2026/27 planned programme of internal audit work.

2. Recommendations

2.1 That the Audit Committee

- Approves the internal audit work programme for 2026/27.

3. Background and relevant information

3.1 The purpose of internal auditing is to strengthen an organisation's ability to create, protect, and sustain value. It provides independent, risk-based, and objective assurance, advice, and foresight to improve governance, risk management, and control processes.

3.2 The council's internal audit service must comply with Global Internal Audit Standards in the UK Public Sector (GIAS UK Public Sector), and the council's own internal audit charter.

3.3 The GIAS UK Public Sector require that the Head of Internal Audit provides an annual opinion on the adequacy and effectiveness of the council's framework of governance, risk management, and control. The basis for the opinion is the programme of work that internal audit carries out.

3.4 Veritau's work programme is required to be approved by this committee as part of its responsibility for overseeing the work of internal audit. The programme of internal audit work for 2026/27 is attached as appendix 1.

3.5 The purpose of this report is to present the internal audit work programme for 2026/27.

Internal Audit work programme

3.6 Appendix 1 sets out the proposed internal audit work for 2026/27. The planned work is based on an initial assessment of risk undertaken. The identification of risks included in the assessment has been informed in a number of ways. This includes review of the organisational risk management processes, sector-wide risk information, understanding the Council's strategies and objectives, other known risk areas (for example areas of concern highlighted by management), the results of recent audit work and other changes in Council services and systems.

3.7 The proposed areas of coverage been subject to consultation with the Audit Committee in February 2026 and senior officers, including Directorate Management Teams. The specific number of days available is to be confirmed by the s151 officer.

3.8 To meet professional aims and objectives, good practice for internal audit requires us to adopt flexible planning processes. This helps to ensure that internal audit work

undertaken during the year is adapted on an ongoing basis to reflect changing and emerging risks within the Council.

3.9 We will regularly discuss the scope and timings of work with officers and management to help ensure that we provide assurance in the right areas and at the right time. Further meetings will be held throughout the year to plan and confirm the scope and timings of audit work. We will also provide regular updates to the Audit Committee on the coverage, scope and findings of our work.

4. Other potential alternative(s) and why these have not been recommended

4.1 This report is for information. There are no other options available.

5. Impact(s) of the recommended decision(s)

Topic	Impact
Financial (including procurement and Social Value)	There are no specific impacts or implications.
Legal	There are no specific impacts or implications.
Risk	There are no specific impacts or implications.
Human Rights, Public Sector Equality Duty and Community Cohesion	There are no specific impacts or implications.
Climate Change / Environmental	There are no specific impacts or implications.
Children and Young People Cared for by the Authority and Care Leavers	There are no specific impacts or implications.
Data Protection	There are no specific impacts or implications.

Appendices

1	Internal Audit Work Programme 2026/27
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