To:	**Audit and Governance Committee**
Date:	7 July 2026
Report of:	Alistair Rush, Interim Group Finance Director (Section 151 Officer)
Title of Report:	Approval of the Internal Audit Plan 2026-2027

Summary and recommendations	
Decision being taken:	For the Committee to approve the Internal Audit Plan from the Council's Internal Auditor, BDO
Key decision:	No
Cabinet Member:	N/A
Corporate Priority:	A Well Run Council.
Policy Framework:	None.

Recommendation(s): That the Audit and Governance Committee resolves to:

1. **Approve** the Internal Audit Plan for 2026-2027;
2. **Delegate authority** to the Interim Group Finance Director (Section 151 Officer), in consultation with the Cabinet Member for Finance and Asset Management and Chair of the Audit and Governance Committee to make minor amendments to the Internal Audit Plan.

Information Exempt from Publication
N/A

Appendix No.	Appendix Title	Exempt from Publication
Appendix 1	Internal Audit Plan Oxford City Council 2026/27	No
Appendix 2	Internal Audit Strategy	No
Appendix 3	Internal Audit – Quality Assurance Improvement Programme (QAIP)	No

Introduction and background

1. At the Audit and Governance Committee on 9 April 2026, the Council's Internal Auditor, BDO, provided the draft Internal Audit Plan for 2026-2027. The Committee, in advance of the meeting was asked to note the Audit Plan. Advice from BDO during the meeting was that the committee need to formally approve the plan.
2. To ensure the decision meets the legislative requirements, and the committee has a full understanding of the decision, the plan has been brought back to the committee for formal approval.

Legislative Requirements

3. The Chartered Institute of Public Finance and Accountancy (CIPFA) Application Note establishes the approval of the Internal Audit Plan as a statutory standard, which is underpinned by the Accounts and Audit Regulations 2015, with the specific reference being under page 67 of the Global Internal Audit Standards (GIAS), Standard 9.4 Internal Audit Plan, where it states that "The plan and significant changes to the plan must be approved by the board." The details of these requirements are listed within the background documents of this report.
4. Following an amendment of the Council's Constitution in May 2026, the board, specified within the GIAS, has been designated as the Council's Audit & Governance Committee.

Alternative Options Considered

5. The Committee could not approve the Internal Audit Plan for 2026-2027; however this would not be appropriate as the internal audit plan is a statutory requirement.

Implications of Local Government Reorganisation

6. This decision has no impact ahead of Local Government Reorganisation, the Council will be operating at least until May 2028.
7. Future Internal Audit Plans will be subject to the new unitary authority's processes and would be approved by a new committee with similar powers and responsibilities.

Financial implications

8. There are no financial implications arising from this report. The services of BDO have been contracted and budgeted for within existing resources and the delivery of this plan will support the fulfilment of that contract.

Legal issues

9. The approval of the Audit Plan meets the legal obligations on the Council. (EJ/81313/280426)

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Background Papers:	
1	The Accounts and Audit Regulations 2015
2	Chartered Institute of Public Finance and Accountancy (CIPFA) Application Note Global Internal Audit Standards in the UK Public Sector | CIPFA
3	Global Internal Audit Standards (GIAS) Standard 9.4 Internal Audit Plan globalinternalauditstandards_2024january9.pdf

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