



Internal Audit Plan

2025/2026



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Introduction

The Purpose of Internal Audit

Internal auditing strengthens the organisation's ability to create, protect, and sustain value by providing the board and management with independent, risk-based, and objective assurance, advice, insight, and foresight.

Internal auditing enhances the organisation's:

- Successful achievement of its objectives.
- Governance, risk management, and control processes.
- Decision-making and oversight.
- Reputation and credibility with its stakeholders.
- Ability to serve the public interest.

Internal auditing is most effective when:

- It is performed by competent professionals in conformance with the Global Internal Audit Standards, which are set in the public interest.
- The internal audit function is independently positioned with direct accountability to the board.
- Internal auditors are free from undue influence and committed to making objective assessments.

The Council is responsible for establishing and maintaining appropriate risk management processes, control systems, accounting records and governance arrangements. Internal audit plays a vital role in advising the Council that these arrangements are in place and operating effectively.

The Council's response to internal audit activity should lead to the strengthening of the control environment and, therefore, contribute to the achievement of the organisation's objectives.

The aim of internal audit's work programme is to provide independent and objective assurance to management, in relation to the business activities, systems and/or processes under review that:

- the framework of internal control, risk management and governance is appropriate and operating effectively; and
- risk to the achievement of the Council's objectives is identified, assessed, and managed to a defined acceptable level.

The internal audit plan provides the mechanism through which the Head of Internal Audit can ensure most appropriate use of internal audit resources to provide a clear statement of assurance on risk management, internal control, and governance arrangements.

Internal audit focus should be proportionate and appropriately aligned. The plan will remain fluid and subject to on-going review and amendment, in consultation with the relevant audit sponsors, to ensure it continues to reflect the needs of the Council.

Amendments to the plan will be identified through continued contact and liaison with those responsible for the governance of the Council.

Your Internal Audit Team

Your internal audit service is led by Claire Goodenough, supported by Sara Jackson and Matt Waller as Audit Managers. The team is separated into delivery strands covering LCC, schools and academies and with five external clients. The ELDC delivery team comprises of Matt Waller, one Principal Auditor and a team of qualified and experienced Senior Auditors.

Conformance with Internal Auditing Standards

The internal audit team is designed to conform to the Global Internal Audit Standards (GIAS). Under the GIASS there is a requirement for audit services to have an external quality assessment every five years. In February 2022, the CIPFA were commissioned to complete an external quality assessment of the Internal Audit Team at Lincolnshire County Council (Assurance Lincolnshire) against the PSIAS, Local Government Application Note and the International Professional Practice Framework.

In their consideration of the evidence presented, the external assessment team concluded:

“Assurance Lincolnshire partnership’s self-assessment is accurate and as such we conclude that they FULLY CONFORM to the requirements of the Public Sector Internal Audit Standards and the CIPFA Local Government Application Note.”

Conflicts of Interest

The internal audit team are not aware of any relationships that may affect the independence and objectivity of the team which are required to be disclosed under internal auditing standards.

Sub Regional Strategy

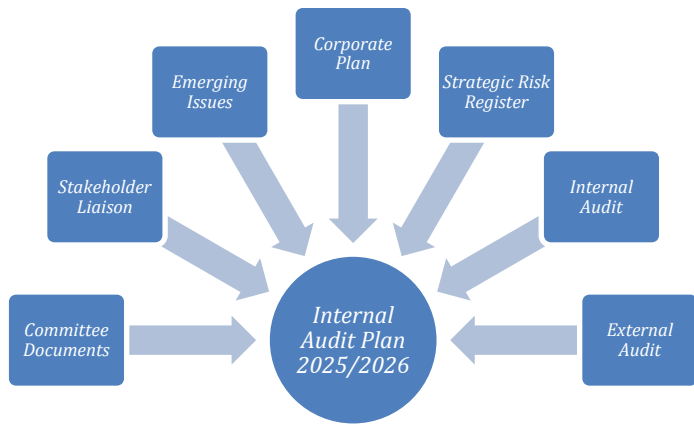
The Sub Regional Strategy sets out six key sub regional, corporate, and local priorities to achieve for residents and communities.

These priorities are:

- Growth & Prosperity – A commitment to work with partners and stakeholders across the Sub Region, to stimulate growth and enhance our places and environment through investment and engaging our communities and businesses.
- Healthy Lives – Work with partners to address health related matters in the Sub Region and improve Health and Wellbeing outcomes.
- Safe and Resilient – Working to ensure the Sub Region is a place where people feel safe and secure and welcome. Driving improved community engagement and empowerment.
- Environment – Work with partners to address climate change and environmental responsibilities and encourage others to follow our lead.
- Efficiency and Effectiveness - To deliver our outward facing priorities we need to ensure the partnership is strong and developing.
- Local Priorities – Detailed priorities specific to East Lindsey District Council.

Developing the Internal Audit Plan 2025/2026

Internal audit used various sources of information and data to inform the development of the internal audit plan.



In determining the areas of work covered by the internal Audit team, various sources of information (figure 1) and discussion have taken place. These have involved the following groups:

- Senior Leadership Team
- Assistant Directors
- Service Managers
- Other Key Stakeholders

Figure 1

In accordance with the Global Internal Audit Standards there is a requirement that internal audit establish a risk-based audit plan to determine the resourcing of the internal audit service, consistent with the organisation's goals.

To ensure internal audit focus remains timely and relevant to the changing needs and requirements of the organisation, the audit team has moved to a two-stage planning process. This report contains proposed internal audit coverage for the whole year. Once agreed, any amendments to the delivery will be shared with the committee and senior management because of the risk-based approach.

The Council are reminded that internal audit is only one source of assurance and through the delivery of our plan we will not, and do not, seek to cover all risks and processes within the organisation. Internal audit will continue to work closely with other assurance providers to ensure that duplication is minimised, and a suitable breadth of assurance is obtained.

Internal Audit Plan 2025/26

Audit Review	Audit Sponsor	Potential Scope	Risk Link	Link to Sub Reginal Strategy	Timing
	Senior Leadership Team		Strategic Risk		Quarter
Risk register review	SLT	Provide assurance that risk management is embedded across the council. Review the risk registers and confirm accurate effective risks are recorded and managed.	ELDC 23 Service Delivery	Corporate Priority Efficiency and Effectiveness	Q1
Culture and Values	SLT	Review how the council promotes and upholds its values and culture. Assess staff awareness and training and how value and culture risks are managed.	All ELDC Strategic Risks	All corporate priorities.	Q1
Section 106 review	SLT	Follow up review to the 24/25 audit to provide assurance on the effective management of S106 agreements, resource capacity and records management.	ELDC14 & 23 Capital Programme and Service Delivery	Corporate Priority Efficiency and Effectiveness & Growth and Prosperity	Q1
Funds and Grants administration and planning	SLT	Provide assurance on the administration of grants and funds. A fundamental enabler of the council's corporate plan and key priorities. Review delivery, resource and risk management of grant funded programmes.	ELDC01, 03 and 14. Budgets, Local Economy and Capital Programme.	Corporate Priority Efficiency and Effectiveness & Growth and Prosperity	Q2
Audit Review	Audit Sponsor	Potential Scope	Risk Link	Link to Corporate Plan	Proposed Timing

Leisure services procurement	SLT	Confirm this procurement exercise is effectively managed and delivering the expected outcomes. To mitigate possible financial and reputational risks.	ELDC11 & 23 Third party service delivery and Service Delivery	Corporate Priority Efficiency and Effectiveness	Q2
PSPS Contract management	SLT	Provide assurance on the process and systems in place to contract manage PSPSL. To support that agreed services are delivered and performance managed.	ELDC11 & 23 Third party service delivery and Service Delivery	Corporate Priority Efficiency and Effectiveness	Q2
Planning	SLT	Review recent management changes and performance to provide assurance on the effective management and delivery of the planning service.	ELDC 20 & 23 Capacity and Service delivery.	Corporate Priority Efficiency and Effectiveness & Growth and Prosperity	Q3
SELCP service alignment	SLT	Assess the progress on service alignment and confirm there are effective systems and processes in place to deliver and mitigate against the strategic risks for staff and alignment.	ELDC22 & 23 Retention of staff and Service Delivery	Corporate Priority Efficiency and Effectiveness	Q3
Follow ups Insurance, bank rec and capital budget monitoring.	SLT	Review and follow up on previous limited assurance audits, to confirm actions have been implemented and risks mitigated.	ELDC 23 Service Delivery	Corporate Priority Efficiency and Effectiveness	Q3
Fin resilience inc skills capacity and management code compliance	SLT	Provide assurance that the finance service is effectively resourced and skilled and complies with the CIPFA finance management code.	ELDC11 & 23 Third party service delivery and Service Delivery	Corporate Priority Efficiency and Effectiveness	Q3

Assurance Mapping	SLT	Supportive and proactive work required by audit sponsors from priority changes and risk arising in the year 2025/26	All ELDC Strategic Risks	Corporate Priority Efficiency and Effectiveness	Q3-Q4
Invest EL	SLT	Review the governance and performance of the company and provide assurance that risks and controls are effectively managed.	ELDC 23 Service Delivery	Corporate Priority Efficiency and Effectiveness & ELDC Local Priorities	Q4
Disabled Facilities Grants	SLT	A service request to review systems and processes for the management of DFGS.	ELDC 23 Service Delivery	Corporate Priority Efficiency and Effectiveness & Growth and Prosperity	Q4
Audit Review	Audit Sponsor	Potential Scope	Risk Link	Link to Corporate Plan	Days
Management Time	SLT	Provide regular reports and support on progress and the control environment to the senior management team and audit committee.			Q1 – Q4
ICT Cyber Security & Artificial Intelligence	SLT	Provide assurance over key ICT services and security, including the use and governance of AI and cyber security.	ELDC12 & 13 Technology Infrastructure failure & Cyber Incident	Corporate Priority Efficiency and Effectiveness	Q4
Follow Up Work	SLT	Confirm and test that all audit recommendations have been effectively implemented on the agreed target date.	ELDC23 Service Delivery	Corporate Priority Efficiency and Effectiveness	Q1 -Q4

	Total Days	Total Fee
Internal Audit	182	£86,450

Audit Sponsors Senior Management

Director of Economic Development Pranali Parikh	Chief Executive SELCP Rob Barlow	Deputy Chief Executive Corporate Development S151 Christine Marshall	Deputy Chief Executive Communities John Leach	Deputy Chief Executive Programme Delivery & SIRO Adrian Sibley
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