Appendix 2: Updated Internal Audit Plan for 2026/2027 – October 2026

Audit	Rationale	Included in CRR	Corporate Risk	Theme
Martyn's Law	New legislation has an impact on the Council's reputation if not effectively implemented - Counter Terrorism legislation		Adherence to corporate policies, procedures and legislation.	Working together to create a more efficient, effective and accessible council
Governance – Declarations of Interest	A key area for internal audit provides assurance on.		Adherence to corporate policies, procedures and legislation. Also Financial Stability and Resilience	Working together to create a more efficient, effective and accessible council
Wirral Growth Company	To build an annual opinion a review of all the Local Authority Companies should be undertaken.		Financial Stability and Resilience	Working together to create a more efficient, effective and accessible council
Edsential	To build an annual opinion a review of all the Local Authority Companies should be undertaken.		Financial Stability and Resilience	Working together to create a more efficient, effective and accessible council
Whistleblowing - Adherence to corporate policies, procedures, and legislation.	Included within the Corporate Risk Register. Assurance regarding whistleblowing arrangements, to ensure there are safe, confidential and effective mechanisms for reporting concerns.	x	Adherence to corporate policies, procedures, and legislation.	Working together to create a more efficient, effective and accessible council
Retention - Workforce Capacity & Skills - Professional Roles	Included within the Corporate Risk Register, key risk for local authorities.	x	Workforce Capacity & Skills - Professional Roles	Working together to create a more efficient, effective and accessible council
Agency Staff - Workforce Capacity/Interim Measures across Key Roles	Included within the Corporate Risk Register (however scored at zero and in development). Assurance on agency staff in relation to workforce capacity to ensure resourcing is appropriately planned, cost effective and aligned with service demand and long-term workforce strategy.	x	Workforce Capacity/Interim Measures across Key Roles	Working together to create a more efficient, effective and accessible council

Audit	Rationale	Included in CRR	Corporate Risk	Theme
Performance Management	Assurance to ensure objectives, targets and outcomes are clearly defined, monitored effectively and aligned to the Councils strategic priorities.		Financial Stability and Resilience	Working together to create a more efficient, effective and accessible council
Health and Safety Management	Included within the Corporate Risk Register, assurance regarding legal obligations and management of risk.	x	Health and Safety Management	Safe, resilient and engaged communities
Mayors Charity	Annually completed as agreed.		N/A	N/A
Cyber Security/IT	Included within the Corporate Risk Register but to be outsourced to external supplier. Required for GIAS topical requirement.	x	Cyber Security Oversight, Adherence to corporate policies, procedures and legislation.	Working together to create a more efficient, effective and accessible council
Access Controls	Linked to cyber security CRR		Cyber Security Oversight, Adherence to corporate policies, procedures and legislation.	Working together to create a more efficient, effective and accessible council
Finance Regulations	Assurance that financial authority is clearly defined, properly applied and consistently monitored.		Adherence to corporate policies, procedures and legislation.	Working together to create a more efficient, effective and accessible council
Financial Stability and Resilience - focus on delivery of savings	Included within the Corporate Risk Register, assurance regarding robust arrangements on savings delivery.	x	Financial Stability and Resilience	Working together to create a more efficient, effective and accessible council
Accounts Payable	Deleted from 202526 Audit Plan, key financial system		Financial Stability and Resilience	Working together to create a more efficient, effective and accessible council
Business Rates	Deleted from 202526 Audit Plan, key financial system		Financial Stability and Resilience	Working together to create a more efficient, effective and accessible council
Emergency Payments	Deleted from 202526 Audit Plan, assurance regarding authorisation and monitoring controls		Financial Stability and Resilience	Working together to create a more efficient, effective and accessible council

Audit	Rationale	Included in CRR	Corporate Risk	Theme
Information Management - GDPR	Deleted from 202526 Audit Plan/ not included in 24/25. Assurance regarding compliance with data protection laws, safeguarding personal data and management of risks.		Adherence to corporate policies, procedures and legislation.	Working together to create a more efficient, effective and accessible council
General Ledger - Financial Support Systems	Assurance not provided 24/25, assurance regarding financial transactions as a basis for reliable reporting and compliance with financial regulations		Financial Stability and Resilience	Working together to create a more efficient, effective and accessible council
Income Control	Key Financial System		Financial Stability and Resilience	Working together to create a more efficient, effective and accessible council
Grant Certification	LCRCA grants - funding requirement		Financial Stability and Resilience	Working together to create a more efficient, effective and accessible council
Council Tax - Discounts	Assurance regarding procedures and controls on council tax discounts to safeguard revenue streams.		Financial Stability and Resilience	Working together to create a more efficient, effective and accessible council
Capital expenditure governance	Assurance regarding controls to ensure VFM and effective use of resources.		Financial Stability and Resilience	Working together to create a more efficient, effective and accessible council
Procurement Act - Governance	Assurance regarding compliance with new legislation.		Adherence to corporate policies, procedures and legislation.	Working together to create a more efficient, effective and accessible council
Petty Cash	Compliance with regulations		Financial Stability and Resilience	Working together to create a more efficient, effective and accessible council
Home to School Transport	High costs, assurance regarding processes and controls		Financial Stability and Resilience	Early help for children and families

Audit	Rationale	Included in CRR	Corporate Risk	Theme
Management of DSG Deficit	Included within the Corporate Risk Register, assurance regarding processes and controls	x	Management of DSG Deficit	Working together to create a more efficient, effective and accessible council
SEND follow up	Included within the Corporate Risk Register	x	SEND	Early help for children and families
Early Year Funding	Deleted from 202526 Audit Plan, assurance regarding processes and controls		Financial Stability and Resilience	Early help for children and families
Children's - Direct Payments	Deleted from 202526 Audit Plan, assurance regarding processes and controls		Financial Stability and Resilience	Early help for children and families
Looked after children	Assurance that placements and associated costs are properly authorised, monitored and managed. Linked to financial resilience		Financial Stability and Resilience and safeguarding	Early help for children and families
Maintained School Audits	Compliance with regulations, effective controls over income and expenditure.		Adherence to corporate policies, procedures and legislation.	Early help for children and families
Capital programme - schools	Ongoing internal review, assurance to be obtained regarding implementation of recommended improvements Qtr4		Financial Stability and Resilience	Working together to create a more efficient, effective and accessible council
Adult Social Care - Direct Payments	Deleted from 202526 Audit Plan, assurance regarding processes and controls		Financial Stability and Resilience	Promoting independence and healthier lives, working together to create a more efficient, effective and accessible council
Review of risk management arrangements in relation to Integrated Care Board - NHS England Restructuring and reduction in funding	Included within the Corporate Risk Register, assurance regarding risk management arrangements	x	Integrated Care Board - NHS England Restructuring and reduction in funding	Promoting independence and healthier lives

Audit	Rationale	Included in CRR	Corporate Risk	Theme
Residential Care Home Payments	Assurance regarding processes and controls.		Financial Stability and Resilience	Promoting independence and healthier lives, working together to create a more efficient, effective and accessible council
Care Provider Contract Management	Assurance regarding processes and controls around contract management.		Financial Stability and Resilience	Promoting independence and healthier lives, working together to create a more efficient, effective and accessible council
Climate Response - follow up	Included within the Corporate Risk Register, follow up of audit completed in 25/26	x	Climate Response	Protect our environment
Homelessness	Deleted from 202526 Audit Plan, assurance regarding compliance with statutory regulation		Safeguarding and adherence to corporate policies, procedures and legislation.	Safe, resilient and engaged communities
Refuse Collection and Street Cleansing Board VFM Statement Consultancy	linked to financial resilience CRR, identified in board meeting		Financial Stability and Resilience	Protect our environment
Lessons Learned - BTC - implementation of action plan	Linked to delivery of regeneration schemes CRR		Delivery of Regeneration Schemes	People focused regeneration
Emergency planning	Included within the Corporate Risk Register, emergency planning follows up.	x	Response to a External or Internal Significant Disruption (National/Regional/Local)	Working together to create a more efficient, effective and accessible council
Warrington Council Counter Fraud Audit	In accordance with the Global Internal Audit Standards, audits relating to areas managed by the Head of Risk and Compliance are completed through a tripartite arrangement with partner		N/A	N/A

Audit	Rationale	Included in CRR	Corporate Risk	Theme
	authorities, ensuring independence and objectivity are maintained.			
Salford Council Business Continuity Review	In accordance with the Global Internal Audit Standards, audits relating to areas managed by the Head of Risk and Compliance are completed through a tripartite arrangement with partner authorities, ensuring independence and objectivity are maintained.		N/A	N/A
Sefton Council Risk Management	In accordance with the Global Internal Audit Standards, audits relating to areas managed by the Head of Risk and Compliance are completed through a tripartite arrangement with partner authorities, ensuring independence and objectivity are maintained.		N/A	N/A
Benefits Payable	MPF 25/26		N/A	N/A
Northern LGPS Northern Collective Asset Pool	MPF 25/26		N/A	N/A
Local Investments	MPF 25/26		N/A	N/A
Monthly Data Collections / Leavers	MPF 25/26		N/A	N/A
Transfers	MPF 26/27		N/A	N/A

Audit	Rationale	Included in CRR	Corporate Risk	Theme
Employer Covenants	MPF 26/27		N/A	N/A
Contributions Income	MPF 26/27		N/A	N/A
Investments	MPF 26/27		N/A	N/A
Annual Opinion			N/A	N/A
Assurance Mapping			N/A	N/A
GIAS Implementation	Compliance with GIAS		Adherence to corporate policies, procedures and legislation.	N/A
Follow up of audits			N/A	N/A
Refuse Collection and Street Cleansing Contract Strategic Board			N/A	N/A
Committee Co-ordination and Oversight Group			N/A	N/A
Corporate Governance Group			N/A	N/A
CIPFA Northwest Heads of Internal Audit Group			N/A	N/A
CIPFA Northwest Heads of Internal Audit Group – subgroup looking at auditing areas where CAE has operational responsibilities			N/A	N/A
Liverpool City Region Heads of Internal Audit Group			N/A	N/A
PCIDSS Group			N/A	N/A
School Audit Group			N/A	N/A
Ad hoc investigations			N/A	N/A