Action Plan for the CIPFA Code of Governance for Internal Audit, with proposed actions and progress update to address

Proposed action	By when	By Whom	Progress 31 August 2026
Draft an Audit Charter that is compliant with the Global Internal Audit Standards (GIAS), include the mandate, share with Senior Management and Audit and Risk Management Committee for approval alongside the Annual Audit Plan.	28 February 2026	Head of Risk and Compliance	Completed. Presented to and approved by ARMC March2026.
Develop an Assurance Framework.	31 March 2027	Assistant Director Governance and Corporate Support	In progress. First draft developed of the Assurance framework
Provide awareness training on the three lines to Senior Management and ARMC.	31 Jul 2026	Head of Risk and Compliance	In progress. In planning. Revised date 31 December 2026
Revised Audit Charter to be provided to Senior Managers and Audit and Risk Management Committee to approve.	31 March 2026	Head of Risk and Compliance	Completed. Presented to and approved by ARMC March 2026.
Develop for 2027/2028 revised Audit Charter including linkage to Assurance Framework.	31 March 2027	Head of Risk and Compliance	Not started conditional on the completion of the assurance framework,
Proposed Audit Charter to include supporting the delivery of the authority's strategic objectives by providing risk-based and objective assurance on the adequacy and effectiveness of governance, risk management and internal controls • championing good practice in governance through assurance, advice and contributing to the authority's annual governance review • advising on governance, risk management and internal control arrangements for major projects, programmes and system changes • access to the authority's interests in collaborative and arm's-length arrangements.	31 March 2026	Head of Risk and Compliance	Completed. Audit Charter presented to and approved by the ARMC 2026.
A revised Audit Charter will be brought forward at the time of any significant changes to the governance, risks or the	31 March 2026 and annually ongoing.	Head of Risk and Compliance	Partially completed. Revised Audit Charter presented to and approved by ARMC in March

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internal audit function. An updated Audit Charter will be provided on an annual basis.			2026. Planned for Audit Charter to be presented annually alongside the annual audit plan. Revised date 31 March 2027.
Head of Risk and Compliance meet with the Audit Committee at least annually without senior management in attendance.	30 March 2026 and annually thereafter	Head of Risk and Compliance and Chair. ARMC	Partially completed. Session with ARMC in March 2026 and planned for Q4 2026/2027. Revised date 31 March 2027.
Complete the self-assessment on the CIPFA has established recommended practice for audit committees in local government and police: the Position Statement: audit committees in local authorities and police 2022 and its supporting guidance publication, Audit committees: practical guidance for local authorities and police (2022) Incorporate results into the Annual ARMC report Provide an update on performance on a regular basis to ARMC.	30 June 2026	Head of Risk and Compliance	Completed. Presented to the ARMC in June 2026 Completed. Presented to ARMC in June 2026. Partially completed. Update due to be provided to October 2026 meeting with updates being provided every six months included into work plan.
Develop an Annual Work Plan.	30 June 2026	Senior Democratic Services Officer	Completed. Presented to and approved by ARMC in June 2026
Provide Audit Resources Strategy to ARMC in March 2026	30 March 2026	Head of Risk and Compliance 30 March 2026	Completed. Audit Resource Strategy presented to ARMC in March 2026
Provide an update at least annually to the ARMC on the results of the Head of Risk and Compliance's assessment of conformance against GIAS for the UK Public Sector. The Annual Report should include conclusions on the effectiveness of the internal audit function.	31 March 2027 30 June 2027	Head of Risk and Compliance	Partially Completed. Annual assessment provided on parts of the GIAS in June 2026. Further work need on the outstanding Domains which will be shared in the next review. Not started will be included in the 2026/2027 Annual Opinion of the

Proposed action	By when	By Whom	Progress 31 August 2026
		Head of Risk and Compliance/ Chair of ARMC	Head of Risk and Compliance which will be started in March 2027.
Report to ARMC in June 2026 on the options and proposed route to obtain and EQA. Implement the recommendation from ARMC on the option of EQA. Provide the full EQA report to the ARMC and proposed action plan.	30 June 2026 31 March 2027 30 June 2027	Director of Finance / Head of Risk and Compliance Head of Risk and Compliance Head of Risk and Compliance	In progress The CIPFA North West Heads of Internal Audit are drawing up plans to commence "peer reviews" of local authorities compliance with the GIAS. Wirral have expressed an interest to be the pilot local authority. Updates provided in June 2026 and October 2026.