

Risk, Audit and Governance Committee

25 November 2025

Agenda item number 10

Internal Audit Plan 2025/26 - Update

Report by Head of Internal Audit

Summary

The Committee receives the Internal Audit Plan for review and approval. This report forms part of the overall reporting requirements to assist the Authority in discharging its responsibilities in relation to the internal audit activity.

Recommendation

The Committee is requested to approve the updated Internal Audit Plan 2025/26.

1. Introduction

- 1.1. An Internal Audit Plan for 2025/26 has been established with senior management following discussion at the last Risk, Audit and Governance Committee meeting and is shown within the report.
- 1.2. The budget for internal audits remains the same for 2025/26 and three audits have been identified filling the days available. These audits focus on providing assurance against corporate risks and / or strategic priorities.
- 1.3. The updated Internal Audit Plan (Appendix 1 below) supersedes Appendix 2 of the [Internal Audit Strategic and Annual Plans 2025/26](#) reported to the Risk, Audit and Governance Committee on 23 July 2025.

Author: Teresa Sharman

Date of report: 10 November 2025

[Broads Plan](#) strategic objectives: All

Appendix 1 – [Updated Internal Audit Plan 2025/26](#)

EASTERN INTERNAL AUDIT SERVICES



BROADS AUTHORITY

Updated Internal Audit Plan 2025/26

Head of Internal Audit: Teresa Sharman

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Executive Summary

Introduction

Background

Annually the Head of Internal Audit is required to provide an annual opinion on the Authority's framework of governance, risk management and control, to those charged with governance to support the Authority's Annual Governance Statement (AGS).

To achieve this, a risk-based internal audit plan is developed, and audits are carried out.

Review, revise and changes to the Plan

'The chief audit executive must review and revise the Internal Audit Plan as necessary and communicate timely to the board (Audit Committee) and senior management: -

- The impact of any resource limitations on Internal Audit coverage.
- The rationale for not including an assurance engagement in a high-risk area of activity in the Plan.
- Conflicting demands for services between major stakeholders, such as high-priority requests based on emerging risks and requests to replace planned assurance engagements with advisory engagements.
- Limitations on scope or restrictions on access to information.'

'The chief audit executive must discuss the internal audit plan, including significant interim changes with the board (Audit Committee) and senior management. The plan and significant changes to the plan must be approved by the board (Audit Committee).'

As a result of discussion at the last Audit Committee meeting, the Head of Internal Audit met with the management team and discussed what further audits would be beneficial to the Authority. In terms of statutory functions, most of the remaining days were allocated to a planning and enforcement audit. It was considered appropriate to complete this audit considering reduced staffing levels in this area and the requirement to meet statutory responsibilities and deliver an effective service. A small number of days were also allocated to risk management and governance to enable an annual opinion to be provided in these areas.

Appendix A below shows the full Internal Audit Plan 2025/26 in detail.

Appendix 1 – Updated Internal Audit Plan 2025/26

Audit Area	No. of Days	Qtr	Strategic Priority / Corporate Risk	Rationale for Audit	Overarching Assurance
Toll System and Income Collection	12	2	CORP RISK: - Uncertainty about National Park and/or Navigation funding, as any reduction would affect our ability to deliver our duties. Loss of toll income due to changes to/ impacts on local tourism industry. (9)	Updated toll system implemented and with decreased grant funding, the importance of receiving all toll income due has increased.	Assurance that the controls in place to manage the toll system and collect toll income are adequate and effective, ensuring that the Authority receives all income due.
Planning and enforcement	18	3	Broads Plan 2022-27 Theme F: Connecting and inspiring communities - F4 - Provide up-to-date planning policy, site-specific allocations and planning guidance to support local community needs and ensure development happens within environmental limits.	A new system is being considered and there are reduced staffing resources now but we still need to meet statutory responsibilities and deliver an effective service.	Assurance that the Broads Authority as a Local Planning Authority is meeting its specific responsibilities regarding planning permissions and enforcement under the Town and Country Act 1900 and related legislation
Risk management and Governance	6	4	N/A	Assurance required for annual opinion.	Risk Mgmt. - Assurance that significant corporate risks are being identified and managed. Governance - TBC