
Southern Internal Audit Partnership

Assurance through excellence
and innovation

WINCHESTER CITY COUNCIL INTERNAL AUDIT PLAN 2026-27

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February 2026

Introduction

The mandate for internal audit in local government is specified within the Accounts and Audit [England] Regulations 2015, which states:

'5. (1) A relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.'

The scope of internal audit includes both assurance and advisory services covering the entire breadth of Winchester City Council ('the Council'), including all activities, assets, and personnel of the organisation.

The role of internal audit is that of an:

'Independent, objective assurance and advisory service designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management, and control processes'.

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, the Executive Leadership Board and the Audit and Governance Committee, in relation to the business activities; systems and processes under review that:

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

Conformance with internal auditing standards

From 1 April 2025, the 'standards or guidance' in relation to internal audit are those laid down in the Global Internal Audit Standards, Application Note: Global Internal Audit Standards in the UK Public Sector and the Code of Practice for the Governance of Internal Audit in UK Local Government. The collective requirements shall be referred to as the Global Internal Audit Standards in the UK Public Sector.

Standard 8.4 [External Quality Assessment] requires internal audit providers to undergo an external quality assessment every five years. In September 2025 JC Training Ltd were commissioned to complete an external quality assessment of the Southern Internal Audit Partnership against the Global Internal Audit Standards in the UK Public Sector.

In considering all sources of evidence the external assessment team concluded:

'SIAP has achieved an excellent result of 'generally achieves' in this EQA in relation to the GIAS and Application Note. The IIA use the term 'general achievement' or 'general conformance' to indicate that "internal audit activities were performed in general conformance with the Global Standards."

I include a summary of SIAP's conformance to the GIAS, below. Overall, I believe that the team has achieved an excellent performance given its size, together with the breadth and depth of the benchmark established by the new GIAS.

I am delighted to confirm that SIAP fully achieves 46 of the 52 Standards and generally achieves the remaining six Standards. There are no partial conformances, or areas where the team do not conform with any Standards.

I have undertaken ten reviews of diverse internal audit functions using the (new) GIAS to date and **this result puts SIAP firmly within the top quartile and represents the highest level of achievement and conformance with the new GIAS that I have seen to date.'**

Summary of IIA Conformance	Standards	Does not Conform	Partially Conforms/Achieves	Generally Conforms/Achieves	Fully Conforms/Achieves	Total
Purpose of Internal Auditing	N/A					N/A
Ethics and Professionalism	13				13	13
Governing the Internal Audit Function	9			3	6	9
Managing the Internal Audit Function	16			1	15	16
Performing Internal Audit Services	14			2	12	14
	52	0	0	6	46	52

Developing the internal audit plan 2026-27

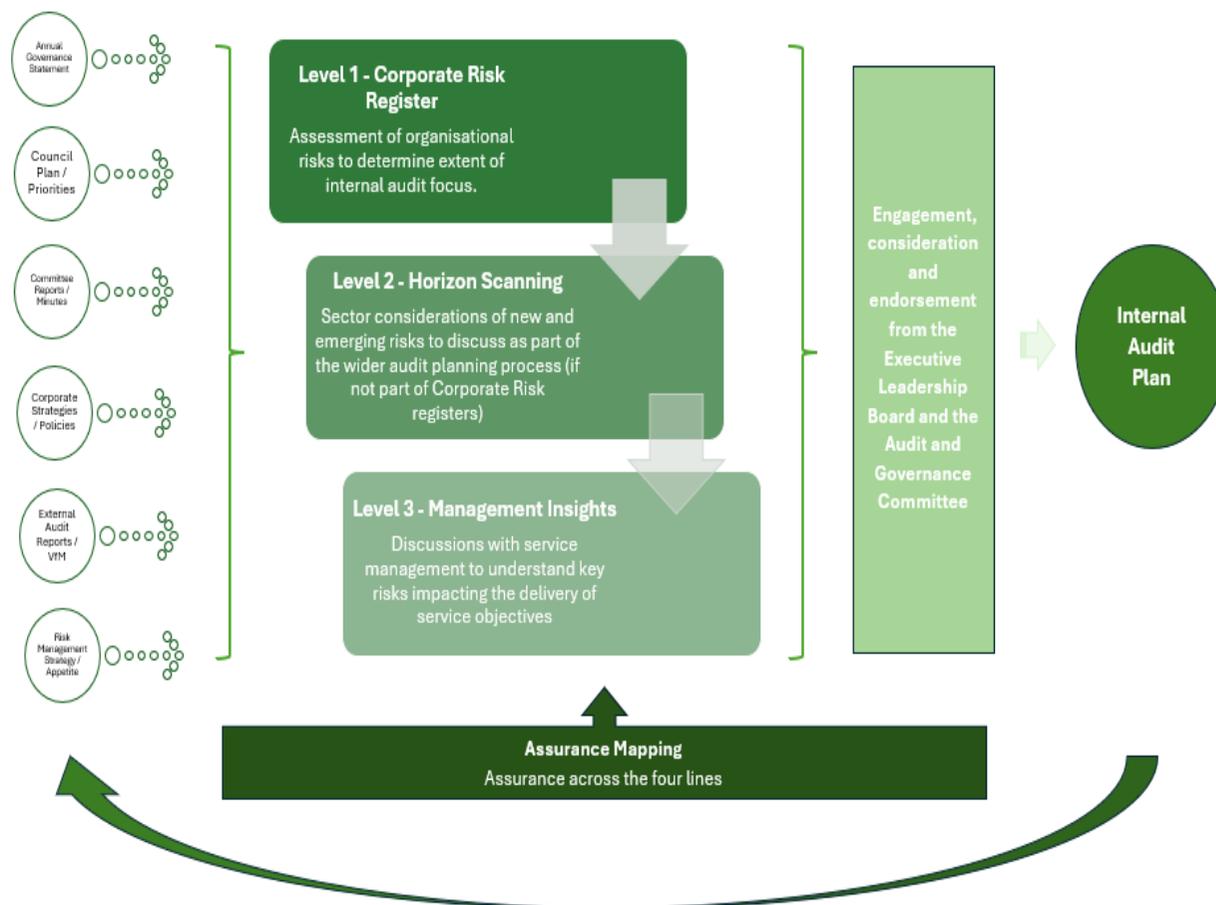
In accordance with the Global Internal Audit Standards in the UK Public Sector there is a requirement that internal audit must create a risk-based internal audit plan that supports the achievement of the organisation’s objectives. The internal audit plan provides the mechanism through which the Chief Internal Auditor can ensure most appropriate use of internal audit resources to fulfil the audit mandate and delivery of the internal audit strategy.

The risk-based internal audit plan is prepared based on a range of inputs (see diagram).

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, the Executive Leadership Board, and Audit and Governance Committee, to ensure internal audit are able to react to new and emerging risks and the changing needs of the Council.

Amendments to the plan will be identified through the Chief Internal Auditor’s continued contact and liaison with those responsible for the governance of the Council and reported and approved by the Executive Leadership Board, and Audit and Governance Committee, through regular progress reports.

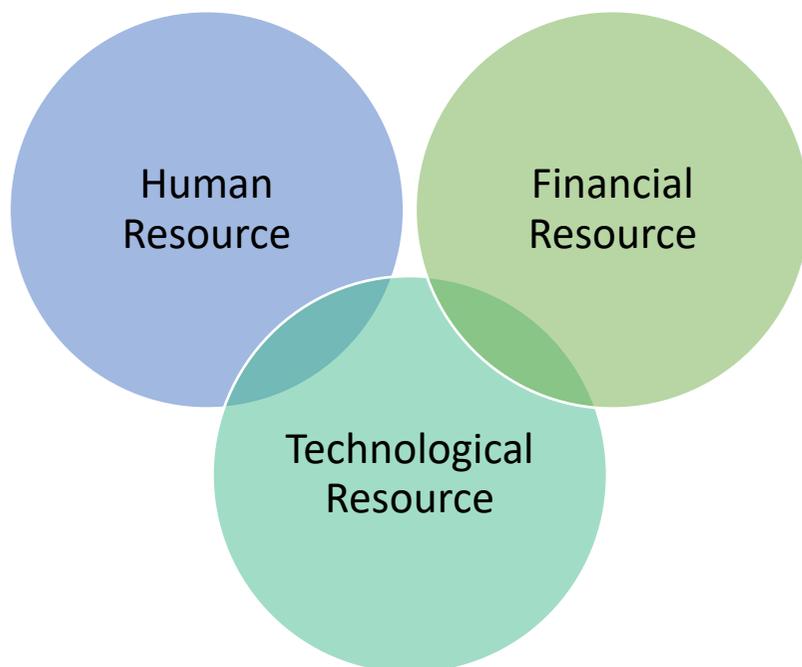
The Council are reminded that internal audit is only one source of assurance and through the delivery of our plan we will not, and do not seek to cover all risks and processes within the organisation. We will however continue to work closely with other assurance providers to ensure that duplication is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



Internal audit resources

On development of the 2026-27 internal audit plan as Chief Internal Auditor, I am of the opinion that there is a sufficient level of resource available, supported by an appropriate range of knowledge, skills, qualifications and experience to deliver the internal audit plan in the fulfilment of the audit mandate and delivery of the internal audit strategy.

The Head of the Southern Internal Audit Partnership has a resource strategy in place to optimise internal audit resources to efficiently and effectively deliver the internal audit plan.



Human Resource - the internal audit service has access to an appropriate range of knowledge, skills, qualifications and experience required to deliver the internal audit strategy and operational risk-based audit plan.

If the Chief Internal Auditor, Executive Leadership Board or the Audit and Governance Committee consider that the scope or coverage of internal audit is limited in any way, or the ability of internal audit to deliver a service consistent with the Global Internal Audit Standards in the UK Public Sector is prejudiced, they will advise the Chief Finance Officer accordingly.

Financial Resource - the Head of Southern Internal Audit Partnership will manage the internal audit budget to enable the successful implementation of the internal audit mandate and achievement of the plan. The budget includes the resources necessary for the function's operation, including training and relevant technologies and tools.

Technological Resource - the internal audit function has the technology to support the internal audit process and regularly evaluates technological resources in pursuit of opportunities to improve effectiveness and efficiency.

Resourcing the internal audit plan

The Global Internal Audit Standards in the UK Public Sector require a clear analysis of the resources and hours available for internal audit engagements compared to other administrative and non-audit related activities or initiatives focused on improving the internal audit function.

Activity		Days
Risk-Based Audit /Advisory	- Delivery of risk-based internal audit assignments designed to fulfil the audit mandate, delivery of the internal audit strategy and in support of the Council in the achievement of their objectives.	265
Audit Management	- Time allocated for the liaison and reporting to the Executive Leadership Board and the Audit and Governance Committee, ongoing monitoring and update of the audit plan, implementation of management actions and ongoing quality review.	30
Total Audit Days	- Total resource allocation for the delivery of the internal audit plan	295

*100% of the commissioned audit days are dedicated to fulfilling the audit mandate, and delivery of the internal audit strategy. Internal audit services are provided through the Southern Internal audit Partnership who undertake all administrative and non-audit related activities outside of the commissioned audit days.

A range of internal audit services are provided to deliver the internal audit plan (see Internal Audit Charter). The approach is determined by the Chief Internal Auditor and will depend on the level of assurance required, the significance of the objectives under review to the organisation's success, the risks inherent in the achievement of objectives and the level of confidence required that controls are well designed and operating as intended.

Your Internal Audit Team

Your internal audit service is provided by the Southern Internal Audit Partnership. The team will be led by Antony Harvey, Deputy Head of Southern Internal Audit Partnership (Chief Internal Auditor), supported by Mark Norton, Audit Manager.

Independence

The Chief Internal Auditor will ensure that the internal audit function remains free from all conditions that threaten the ability of auditors to carry out their responsibilities in an unbiased manner, including matters of engagement selection, scope, procedures, frequency, timing, and communication. The Chief Internal Auditor is not aware of any relationships that may affect the independence and objectivity of the internal audit team.

The internal audit team retains no roles or responsibilities that have the potential to impair the internal audit functions independence, either in fact or appearance. Should such circumstance arise, the Chief Internal Auditor will advise the Audit and Governance Committee of the safeguards put in place to manage actual, potential or perceived impairments.

Internal Audit Plan 2026-27

The internal audit plan for 2026-27 is listed below and shows how the plan links to the Council Plan Priorities as well as the corporate risk register. The Council Plan Priorities are as follows:



Audit Assignment	Directorate Sponsor	Scope	Council Plan Priority	Corporate Risk Register Reference	Assurance / Advisory	Internal Audit Risk Assessment	Quarter
LGR/Devolution	CX	Provision of days to respond to any Internal Audit requirements as a result of Local Government Reorganisation/Devolution.	All	CR001	Assurance / Advisory	High	1-4
Climate Emergency / Carbon Neutrality	SDP	To assess the governance framework to deliver the plans to address the climate emergency / carbon neutrality etc including monitoring and reporting mechanisms.	GF	CR010	Assurance	High	1
Health and Safety	SDP	Review of the governance framework for Health and Safety including corporate oversight and embeddedness within Service Areas.	All	SRRs	Assurance	High	4
Business Continuity	SDP	Assessment of the plans and arrangements to maintain services following a major incident.	All	CR004	Assurance	High	3
Risk Management	DL	Assurance over the risk management framework.	All	-	Assurance	High	1
Information Governance – FOI, SAR, EIR	DL	To assess the arrangements for managing FOIs, SARs, EIRs etc.	E&E	SRRs	Assurance	High	1
Human Resources – Recruitment, Onboarding and Induction	CFO	To assess the arrangements from recruitment initiation through to inducting new staff.	All	CR001 & SRRs	Assurance	High	1
Fraud Framework - NFI	CFO	Facilitation of the Council's participation with the National Fraud Initiative.	All	-	-	-	1-4

Audit Assignment	Directorate Sponsor	Scope	Council Plan Priority	Corporate Risk Register Reference	Assurance / Advisory	Internal Audit Risk Assessment	Quarter
Benefits	CFO	Regular assessment of core financial systems and processes.	HC, E&E	-	Assurance	High	3
Income Collection and Banking	CFO	Regular assessment of core financial systems and processes.	E&E	SSRs	Assurance	High	2
Main Accounting and Reconciliations	CFO	Regular assessment of core financial systems and processes.	E&E	SSRs	Assurance	High	3
ICT – Disaster Recovery	CFO	Assurance over disaster recovery planning, including the recent changes to the plan and the approach to the testing of disaster recovery.	All	CR009	Assurance	High	3
ICT - Change Management	CFO	Assurance over the policies and procedures for managing IT changes to minimise disruption and reduce the risk of failed changes.	All	CR009	Assurance	High	2
ICT – Wi-Fi Security Management	CFO	Assurance over the secure and effective management of the new Wi-Fi solution.	All	CR009	Assurance	High	3
Housing Asset Management	SDS	Provision of days for Housing review(s). The exact scope and timing of the review(s) will be determined, taking account of the progress made to address identified issues.	GH, E&E, LL	SRRs	Assurance	High	1-4
Housing Rents	SDS	Assurance over the arrangements to calculate and recover Housing Rents and service charges.	GH, E&E, LL	SRRs	Assurance	High	2

Audit Assignment	Directorate Sponsor	Scope	Council Plan Priority	Corporate Risk Register Reference	Assurance / Advisory	Internal Audit Risk Assessment	Quarter
Development Management	SDP	Assurance over the end to end Development Management processes. Follow-up of Developer Contributions to assess the progress made to address identified issues.	GH, E&E	SRRs	Assurance	High	4
Waste Collection Contract	SDP	Assurance over the Waste contract management arrangements.	GF, E&E	SRRs	Assurance	High	2
Leisure Contract	SDP	Assurance over the Leisure contract management arrangements.	HC, E&E	-	Assurance	High	4
Environmental Health – Food Hygiene Inspections	SDP	Assurance over the processes and systems to manage the Council’s obligations for Food Hygiene Inspections.	TP, HC	-	Assurance	High	2
Play Areas	SDP	To assess the framework for inspecting and maintaining play areas.	TP, HC	SRRs	Assurance	High	4
Bus Services Operator Grant	CFO	Required certification work.	E&E	-	-	Low	2
Mayor’s Charity Account	CFO	Required certification work.	E&E	-	-	Low	2

Directorate Sponsor			
CX	Chief Executive	DL	Director Legal (Monitoring Officer)
SDS	Strategic Director - Services	CFO	Chief Finance Officer (S151)
SDP	Strategic Director - Place		

Annexe 1

Contingency Reviews

The table below includes a list of engagements that would have been performed if additional resources were available.

Audit Assignment	Directorate Sponsor	Scope	Council Plan Priority	Corporate Risk Register Reference	Assurance / Advisory	Internal Audit Risk Assessment	Quarter
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Not Applicable. All reviews assessed as a high priority/risk have been incorporated into the plan.

Included to enable the Audit and Governance Committee to assess the adequacy of resources available to the internal audit function.