



Three Rivers District Council
Audit Committee
25 June 2026

Shared Internal Audit Service
2026/27 Plan Update

Members are recommended to:

- Note the position of the 2026/27 Audit Plan delivery

1. Introduction

Background

- 1.1 The work of internal audit is required to be reported to a Member Body so that the Council has an opportunity to review and monitor an essential component of corporate governance and gain assurance that its internal audit provision is fulfilling its statutory obligations.
- 1.2 The 2026/27 Annual Internal Audit Plan was approved by Audit Committee on 25 March 2026. The Audit Committee receives periodic updates on progress against the Annual Internal Audit Plan from SIAS. This short interim report has been produced for Audit Committee to update them with the initial progress of the Audit Plan. A full progress update will be submitted to the November committee.

2. Audit Plan Update

Delivery of Audit Plan

- 2.1 At the Audit Committee meeting on 28 May 2026, Members received the Internal Audit Report, which confirmed that all 2025/26 planned projects have been issued in final. Overall, SIAS met their KPIs, and no significant areas of concern were identified.
- 2.2 This report outlines early progress on the Council's 2026/27 Internal Audit Plan. Q1 audits have recently started, and the initial reviews are now underway and in fieldwork. The Q2, Q3 and Q4 audits have been allocated and are scheduled to commence in line with the agreed timetable.
- 2.3 The table below summarises the current position.

TRDC Audit Plan 2026/27

Quarter One		Quarter Two	
Council Tax Support Scheme (Shared Service Plan) (Fieldwork)	Equalities, Diversity and Inclusion (EDI) (Fieldwork)	IT Project Management (Allocated)	SME Grants (Allocated)
		Payment Card Industry Data Security Standard (Shared Service Plan) (Allocated)	WBC and TRDC Budget Monitoring (Shared Service Plan) (Allocated)
Quarter Three		Quarter Four	
S106 Arrangements (Allocated)	Local Authority Housing Funds (Allocated)	Housing in Multiple Occupation (HMO) (Allocated)	Complaints Process (Allocated)
Debt Recovery (Shared Service Plan) (Allocated)			
Through Year			
Local Government Reorganisation (Allocated)			