Shrewsbury Town Council

Agenda No

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SHREWSBURY TOWN COUNCIL
POLICY AND RESOURCES COMMITTEE
13th July 2026

Officer: Andy Watkin – Head of Resources (RFO)

INTERNAL AUDITOR 5 YEAR PLAN

Purpose of the Report

The Council has a duty, under the Accounts and Audit Regulations 2015 to maintain an adequate and effective system of internal audit of their accounting records and of their systems of internal control in accordance with the proper practices in relation to internal control.

Internal Audit

The purpose of internal audit is:

- To review the Council's accounting procedures and controls and report on their compliance with the Accounts & Audit Regulations 2015
- To test and report (in writing) to the Council on whether its financial controls are adequate and effective, identifying any areas of weakness or concern
- To assist the Council in fulfilling its responsibility to maintain arrangements for the prevention and detection of fraud or error
- To carry out interim internal audit exercises during the year and a final audit after the year end
- To suggest areas for improvement
- To complete page 3 the Annual Internal Audit Report which is part of the Annual Governance and Accountability Return (AGAR).

Scope of the Audit

The internal auditor shall be guided by the relevant legislation and financial regulations pertaining to the sector, the latest Guidance & Accountability for Smaller Authorities in England ('the Practitioner's Guide'), best practice, and the Council's Internal Audit Plan - the content of which shall be agreed by both the internal auditor and the Council.

The Audit Plan

The current audit plan is attached and remains unchanged for new services focusing on the checklist prescribed in the practitioners guide A-O with the previous service delivery which has not changed significantly over the years.

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The 2026/27 budget increased the precept for service devolution from Shropshire Council and with these services there are regulatory conditions to be adhered too such as the DEFRA code of practice on litter and refuse under the environmental protection act 1990.

RECOMMENDED:

- **(i)** **The Internal auditor to be informed of new service provision and to produce a revised 5 year plan incorporating new services including checking their regulatory reporting.**
- **(ii)** **Increase the budget if required for the new plan**