

Internal Audit – Audit Plan 2026/27 approved.

7 There was submitted a report by the Head of Audit and Inspection regarding the Audit Plan 2026/27, detailing the outputs that members and senior officials could expect from Internal Audit in 2026/27, advising of

- (1) the key system areas and control risks on services across the Council;
- (2) other assurance activities;
- (3) internal audit outputs in 2026/27 including areas of work not directly contributing to the Annual Governance Statement; and
- (4) updates on the work of the Corporate Fraud and Investigations Team and Audit Glasgow.

After consideration, the committee approved the implementation of the Audit Plan for 2026/27.