

Internal Audit Quality and Improvement Programme
(2026/27)

<u>Area for Improvement</u>	<u>Action Taken/Required</u>	<u>Timeframe</u>
1) Be mindful of emerging technology (e.g. AI), and plans to utilise these across Council services, and assess the impact on approach to audit work.	Ongoing assessment by each auditor as part of planning and scoping each audit. An audit of AI is scheduled for 2026/27 to more fully understand the risks involved when using AI, and determining adequacy of the Council's approach to mitigate these risks.	Ongoing
2) Improve structure and readability of audit reports.	Breakdown content by adding in headings for key controls/key areas of operation, which should help the reader focus on key content of the report/issues being identified.	First quarter of year.