

This report is public	
Internal Audit Progress Report 2025/26	
Committee	Accounts, Audit and Risk Committee
Date of Committee	16 July 2025
Portfolio Holder presenting the report	Deputy Leader and Portfolio Holder for Finance, Property & Regeneration Councillor Lesley McLean
Date Portfolio Holder agreed report	7 July 2025
Report of	Assistant Director Finance (S151 Officer), Michael Furness

Purpose of report

This report provides the Accounts, Audit and Risk Committee with an update on delivery of the internal audit work programme for 2025/26. It also provides an update on the three audits from the 2024/25 work programme which are currently being concluded.

1. Recommendations

The Accounts, Audit and Risk Committee is recommended to:

- 1.1 Note the progress made in delivering the 2025/26 internal audit work programme, and the position with the remaining audits from the 2024/25 programme.

2. Executive Summary

- 2.1 The work of internal audit in local government is governed by the Global Internal Audit Standards in the UK Public Sector. This regime, which came into effect on 1 April 2025, is made up of the Institute of Internal Auditors' Global Internal Audit Standards (including Topical Requirements), and the Application Note: Global Internal Audit Standards in the UK Public Sector.
- 2.2 In accordance with these standards, periodic reports on internal audit work are presented to this committee.
- 2.3 The committee is required to consider the progress and outcomes of internal audit work as part of its responsibility for overseeing the internal audit service. The report (contained in appendix 1) provides the information required by the committee to fulfil its oversight role.

Implications & Impact Assessments

Implications		Commentary		
Finance		There are no financial implications associated with this report. Michael Furness, Assistant Director Finance (Section 151 Officer), 1 July 2025		
Legal		There are no financial implications associated with this report. Shiraz Sheikh, Assistant Director of Law, Governance and Monitoring Officer, 1 July 2025		
Risk Management		The council will be non-compliant with the GIAS if the performance of the internal audit function, and the results of its work, are not reported to the committee. This could result in external scrutiny and challenge. Celia Prado-Teeling, Performance Leader, 1 July 2025		
Impact Assessments		Positive	Neutral	Negative
Equality Impact				
A Are there any aspects of the proposed decision, including how it is delivered or accessed, that could impact on inequality?			X	
B Will the proposed decision have an impact upon the lives of people with protected characteristics, including employees and service users?			X	
Climate & Environmental Impact			X	
ICT & Digital Impact			X	
Data Impact			X	
Procurement & subsidy			X	
Council Priorities		This report cuts across all four of the council's priorities, as set out in its 2025-30 corporate strategy. Internal audit's contribution to these priorities is to provide independent, risk-based, assurance, advice, and insight relating to the council's systems of governance, risk management, and internal control. By doing so, internal audit supports the organisation to create the conditions to		

	become a modern council inspiring and enabling positive, lasting change.
Human Resources	N/A
Property	N/A
Consultation & Engagement	No consultation has been required in the preparation of this report. The internal audit work programme, on which this report is based, was itself subject to consultation with senior management and with members of the Accounts, Audit and Risk Committee.

Supporting Information

3. Background

- 3.1 The 2025/26 internal audit work programme was approved by the Accounts, Audit and Risk Committee at its 19 March 2025 meeting.
- 3.2 To conform with professional standards, and the council's audit charter, the Head of Internal Audit must report periodically to this committee on the progress made against the internal audit work programme, and on the results of audit activities undertaken.
- 3.3 Appendix 1 to this report provides an update on progress made in delivering the 2025/26 internal audit work programme. This includes a summary of completed work, work currently in progress, and work scheduled for the remainder of the year. It also reports on outcomes from the follow-up of actions agreed in previous audit reports.
- 3.4 In addition, appendix 1 provides the committee with an update on the three remaining audits from the 2024/25 programme, which are currently being concluded.

4. Details

- 4.1 The detailed progress report is included in appendix 1 – Internal Audit Progress Report 2025/26.

5. Alternative Options and Reasons for Rejection

- 5.1 The nature of this report is such that alternative options are not appropriate. To discharge its internal audit functions under the terms of reference for the Accounts, Audit and Risk Committee, it is required to note the progress made in delivering the 2025/26 internal audit work programme.

6 Conclusion and Reasons for Recommendations

- 6.1 The Accounts, Audit and Risk Committee is recommended to note the progress made in delivering the council's internal audit work programme. This is so that it can fulfil its responsibility for overseeing the work of internal audit. This responsibility is defined in the committee's terms of reference.

Decision Information

Key Decision	N/A
Subject to Call in	N/A
If not, why not subject to call in	N/A
Ward(s) Affected	All

Document Information

Appendices	
Appendix 1	Internal Audit Progress Report 2025/26
Background Papers	None
Reference Papers	Internal Audit Work Programme 2025/26
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Corporate Director Approval (unless Corporate Director or Statutory Officer report)	Assistant Director of Finance (Section 151 Officer), 1 July 2025