

Meeting:	Audit and Governance Committee
Meeting date:	11/03/2026
Report of:	Head of Internal Audit (Veritau)
Portfolio of:	Cllr Lomas Executive Member for Finance, Performance, Major Projects, Human Rights, Equality and Inclusion

Audit and Governance Committee Report: Internal Audit Progress Report 2025/26

Subject of Report

1. This report provides an update on the delivery of the internal audit work programme for 2025/26, and plans for delivery over the remainder of the year.

Policy Basis

2. 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.
3. In accordance with these standards, periodic reports on internal audit work are presented to the Audit and Governance Committee.

Recommendation and Reasons

4. The Audit and Governance Committee is asked to:

- Note the progress made in delivering the 2025/26 internal audit work programme, and plans for delivery over the remainder of the year

Reason

To enable members to consider the implications of internal audit findings, and to review planned activity for the remainder of 2025/26.

Background

5. The 2025/26 internal audit work programme was approved by the Audit and Governance Committee at its meeting on 17 March 2025.
6. To conform with professional standards, and the council's audit charter, the Head of Internal Audit must report periodically to the committee on the progress made against the internal audit work programme, and on the results of audit activities undertaken.
7. Annex 1 to this report provides an update on progress made in delivering the internal audit work programme. This includes a summary of completed work, work currently in progress, and work no longer programmed for 2025/26 but currently prioritised for delivery in 2026/27. It also reports on outcomes from the follow-up of actions agreed in previous audit reports.

Consultation Analysis

8. Senior council officers and this committee were consulted during the development of the 2025/26 work programme on which this progress report is based. However, no consultation was required in the preparation of this report.

Risks and Mitigations

9. The council will not comply with proper practice for internal audit if the results of internal audit work are not reported to senior management and the Audit and Governance Committee. This could result in external scrutiny and challenge.

Contact details

For further information please contact the authors of this Report.

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Report approved:	Yes
Date:	27/01/2026

Background papers

- 72. Internal Audit Work Programme

Annexes

- Annex 1: Internal audit progress report 2025/26
- Exempt annex 2: ICT disaster recovery
- Exempt annex 3: Follow-up audit – risk management
- Exempt annex 4: School themed audit: governance
- Exempt annex 5: Service and role-specific training
- Exempt annex 6: Sundry debtors
- Exempt annex 7: Main accounting system
- Exempt annex 8: Danesgate Community School
- Exempt annex 9: Contract management – major project delivery