Meeting:	Audit and Governance Committee
Meeting date:	22/07/2026
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 2026/27

Subject of Report

1. This report provides an update on the delivery of the internal audit work programme for 2026/27, and plans for delivery over the remainder of the year.

2. It also updates the committee on the final outcome from Veritau's quality assurance and improvement programme (QAIP), following completion of the conformance self-assessment in May 2026.

Policy Basis

3. The work of internal audit in local government is governed by the Global Internal Audit Standards in the UK Public Sector (GIAS UK Public Sector). The GIAS UK Public Sector are 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.

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

5. The GIAS UK Public Sector also require the Head of Internal Audit to report on the outcomes of the internal audit service's QAIP. This is to provide the committee with the necessary assurance that

work continues to be conform to professional standards. Interim outcomes from the QAIP were provided to the committee as part of the Annual Report of the Head of Internal Audit, presented in May 2026. This report provides the final outcome from Veritau's self-assessment of conformance to the GIAS UK Public Sector.

Recommendation and Reasons

6. The Audit and Governance Committee is asked to:

- Note the progress made in delivering the 2026/27 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 2026/27.

- Note the final outcome from Veritau's self-assessment of conformance to the GIAS UK Public Sector for 2026.

  Reason

  To acknowledge the reassurance members can have in the continued professional conformance of the council's internal audit service.

Background

7. The 2026/27 internal audit work programme was approved by the Audit and Governance Committee at its meeting on 11 March 2026.

8. 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.

9. 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 currently prioritised for delivery during the remainder of 2026/27. It also reports on outcomes from the follow-up of actions agreed in previous audit reports.

10. In addition, Annex 1 contains the final outcome following completion of CIPFA's GIAS UK Public Sector conformance self-assessment for 2026. At the time Veritau's QAIP was presented to the committee (May 2026), the self-assessment had not been finalised. A commitment was made to present the outcome at the next meeting of the committee.

Consultation Analysis

11. Senior council officers and this committee were consulted during the development of the 2026/27 work programme on which this progress report is based. However, no consultation was required in the preparation of this report.

12. No consultation was required during completion of the conformance self-assessment.

Risks and Mitigations

13. 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.

Author

Name:	Connor Munro
Job Title:	Head of Internal Audit
Service Area:	Veritau Limited
Telephone:	01904 553512

Report approved:	Yes
Date:	13/07/2026

Background papers

- 61. Internal Audit Work Programme

Annexes

- Annex 1: Internal audit progress report 2026/27
- Exempt annex 2: Home to school transport final audit report
- Exempt annex 3: Flexitime and annual leave final audit report
- Exempt annex 4: St Mary’s CE Primary School final audit report