
Internal audit work programme 2025/26

Governance & Audit Committee

Decision to be taken by: N/A

Date of meeting: 24 March 2025

Lead director/officer: Amy Oliver, Director of Finance

Useful information

- Ward(s) affected: All
- Report author: Connor Munro, Assistant Director – Audit Assurance (Veritau)
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- Report version number: 1.0

1. Summary

- 1.1 This report presents the draft programme of internal audit work to be undertaken in 2025/26, and seeks the Governance & Audit Committee's approval of this programme.

2. Recommended actions/decision

- 2.1 The Governance & Audit Committee is recommended to:
- 2.1.1 Approve the 2025/26 internal audit work programme.

3. Scrutiny / stakeholder engagement

- 3.1 In preparing the internal audit work programme, consultation has taken place with members of the Governance & Audit Committee and with key officers from across the council.

4. Background and options with supporting evidence

- 4.1 The council's internal audit service must comply with the Public Sector Internal Audit Standards ('the standards'), and the council's own internal audit charter.
- 4.2 The standards require that the Head of Internal Audit provides an annual opinion on the adequacy and effectiveness of the council's framework of governance, risk management, and control. The basis for the opinion is the programme of work that internal audit carries out.
- 4.3 Veritau's work programme is required to be approved by this committee as part of its responsibility for overseeing the work of internal audit. The programme of internal audit work for 2025/26 is attached as appendix 1.
- 4.4 There are no alternative options relating to this report. Approval of the work programme is required to ensure that the council's internal audit service conforms to professional standards.

5. Financial, legal, equalities, climate emergency and other implications

5.1 Financial implications

There are no financial implications arising directly from this report. Internal audit work is expected to be completed within the budget available to the council.

Signed: Amy Oliver, Director of Finance

Dated: 11 March 2025

5.2 Legal implications

There are no legal implications arising directly from this report.

Signed: Kamal Adata, City Barrister & Head of Standards (Monitoring Officer)

Dated: 5 March 2025

5.3 Equalities implications

There are no direct equality implications arising directly from this report. People from across all protected characteristics should benefit from the work of the committee and the audits that are conducted and reported on by ensuring the effectiveness of the Council's internal control system.

Signed: Surinder Singh, Equalities Officer

Dated: 28 February 2025

5.4 Climate Emergency implications

Responding to the climate emergency is one of the council's strategic priorities and this is reflected in the inclusion of the climate change action plan in the audit programme for 2025/26.

Signed: Duncan Bell, Change Manager (Climate Emergency). Ext. 37 2249

Dated: 7 March 2025

5.5 Other implications (You will need to have considered other implications in preparing this report. Please indicate which ones apply?)

None.

6. Background information and other papers:

Internal audit work programme consultation report (29 January 2025 Governance & Audit Committee meeting): [Item 5 - Annex 1 - Internal audit work programme consultation report 2025-26.pdf](#)

7. Summary of appendices:

Appendix 1 – Internal audit work programme 2025/26

8. Is this a private report (If so, please indicate the reasons and state why it is not in the public interest to be dealt with publicly)?

No

9. Is this a “key decision”? If so, why?

No