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# **Internal audit work progress report 2025/26**

Governance & Audit Committee

Decision to be taken by: N/A

Date of meeting: 26 January 2026

Lead director/officer: Amy Oliver, Director of Finance

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## **Useful information**

- Ward(s) affected: All
- Report author: Connor Munro, Assistant Director – Audit Assurance (Veritau)
- Author contact details: [connor.munro@veritau.co.uk](mailto:connor.munro@veritau.co.uk)
- Report version number: 1.0

### **1. Summary**

- 1.1 This report provides an update on the delivery of the internal audit work programme for 2025/26, up to 6 January 2026.

### **2. Recommended actions/decision**

- 2.1 The Governance & Audit Committee is recommended to:
- 2.1.1 Note the progress made in delivering the 2025/26 internal audit work programme, and plans for delivery over the remainder of the year.

### **3. Scrutiny / stakeholder engagement**

- 3.1 In preparing the internal audit work programme, on which this progress report is based, consultation has taken place with members of the Governance & Audit Committee and key officers from across the council.
- 3.2 The work programme is continually reviewed during the year, alongside senior officers and this committee, to ensure it remains targeted to priority areas.

### **4. Background and options with supporting evidence**

- 4.1 The 2025/26 internal audit work programme was approved by this committee at its meeting on 24 March 2025.
- 4.2 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.
- 4.3 Appendix 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 scheduled for the remainder of the year. It also reports on outcomes from the follow-up of actions agreed in previous audit reports.
- 4.4 Appendix 1 also contains a separate summary of outcomes from the Contract Procedure Rules: waivers audit, and management's response to the findings raised. The audit was requested by the Governance & Audit Committee at its 17 September 2025 meeting.

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| 4.5 | There are no alternative options relating to this report. The Governance & Audit Committee is required to note the progress made in delivering internal audit work in order to fulfil its requirements under the committee's terms of reference and the internal audit charter, and to ultimately ensure that the council's internal audit service conforms to professional standards. |
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## 5. Financial, legal, equalities, climate emergency and other implications

### 5.1 Financial implications

There are no financial implications arising directly from this report.
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Signed: Amy Oliver, Director of Finance
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Dated: 12 January 2026
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### 5.2 Legal implications

There are no adverse legal implications arising from this report, it is an update but as a reminder:
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The Accounts and Audit Regulation 2015 (Part 2, Section 5) states a relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal audit standards or guidance. Completion of the annual internal audit ensures compliance with both the Global Internal Audit Standards (UK Public Sector) and the Accounts and Audit Regulations 2015. Furthermore, internal audit assists the Director of Finance in fulfilling their duties under Section 151 of the Local Government Act 1972 which requires each Local Authority to make arrangements for the proper administration of their financial affairs.

Signed: Kamal Adatia, City Barrister & Head of Standards (Monitoring Officer)
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Dated: 12 January 2026
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### 5.3 Equalities implications

The Council has responsibility for establishing and maintaining appropriate risk management processes, control systems and governance arrangements. There are no equality implications arising directly from this report. The work of the committee, including its regular audits, ensures that the Council's internal controls are effective, transparent, and fair. People from across all protected characteristics should benefit from the work of the committee and the audits that are conducted.
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Signed: Surinder Singh, Equalities Officer
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Dated: 12 January 2026
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### 5.4 Climate Emergency implications

There are no climate emergency implications arising directly from this update report.
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Signed: Phil Ball, Sustainability Officer
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Dated: 15 January 2026
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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:**

None

**7. Summary of appendices:**

Appendix 1 – Internal audit progress report 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