

TITLE: Internal Audit Progress Report

Committee: Audit Committee

Date: 19th October 2026

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Issue

1. To advise the Committee of the work of Internal Audit completed during the financial year to date, and the progress against the Internal Audit Plan.

Recommendations

2. That the Committee notes the progress made by Internal Audit in the delivery of the Audit Plan and the key findings.

Background/Options

3. The role of Internal Audit is to provide the Audit Committee, and management, with independent assurance on the effectiveness of the internal control environment. Internal audit coverage is planned so that the focus is upon those areas and risks which will most impact upon the Council's ability to achieve its objectives.
4. Since the last progress report, two audit reports have been finalised and one rolling risk review has been completed.
5. Since the last Audit Committee update, 12 actions arising from audit reports have been implemented by officers. There is one overdue 'low priority' management action.

Arguments/Conclusions

6. The attached report (Appendix 1) informs the Committee on progress to date against the Audit Plan and the key findings of audits completed.

Additional Implications Assessment

7. In the table below, please put Yes or No in each box:

Financial Implications No	Legal Implications No	Human Resources (HR) Implications No
Equality Impact Assessment (EIA) No	Carbon Impact Assessment (CIA) No	Data Protection Impact Assessment (DPIA) No

Appendices

Appendix 1: Internal Audit Progress report – October 2026

Appendix 2: Rolling risk review findings [Exempt]

Background documents

Internal Audit Plan 2026/27