

Council/Committee:	Audit and Risk Assurance Committee
Report Title	Internal Audit Update
Date of Meeting	16 February 2026
Report Author	Peter Farrow Head of Audit
Lead Officer	Alex Thompson Executive Director of Finance and Transformation
Wards Affected	All (All Wards);
Appendices (if any)	1. Internal Audit Update

1. Executive Summary

- 1.1 This report updates the Committee on the work of the Council's Internal Audit service up to January 2026.

2. Recommendations

- 2.1 The Committee is recommended to:-
- note and comment on the latest Internal Audit Update.

3. Proposals – Reasons for the recommendations

- 3.1 To inform the Committee of the work of the Council's Internal Audit service up to January 2026.

4 Alternative Options Considered

- 4.1 The purpose of the report is to inform the Audit and Risk Assurance Committee of the latest work of Internal Audit. As such, there is no alternative option.

5 Context and Key Issues

- 5.1 The Internal Audit Update Report contains details of the matters arising from internal audit work undertaken between April and January 2026.

5.2 The purpose of the report is to bring the Audit and Risk Assurance Committee up to date with the progress made against the delivery of the 2025/26 Internal Audit Plan. The information included in the progress report will feed into and inform the overall opinion in the Internal Audit Annual Report issued at the year end.

5.3 It summarises the audit work undertaken up to January 2026, this includes:

- the areas subject to review (auditable area)
- the level of audit need assigned to each auditable area (high, medium or low)
- the number and type of recommendations made as a result of each audit review.
- the number of recommendations accepted by management.
- the level of assurance given to each system under review.
- details of any key issues arising from the above.

6. Financial Implications

6.1 There are no financial or resource implications directly arising as a result of this report.

7. Legal and Governance Implications

7.1 Internal audit is a statutory service in the context of the Local Government Accounts and Audit Regulations (Amendment)(England) 2015. The Act states that: "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 auditing standards or guidance". The Global Internal Audit Standards in the UK Public Sector have been adopted by the Council's internal audit service.

8. Risks

8.1 The agreed actions detailed in Internal Audit reports are designed to mitigate risks.

9. Equality and Diversity Implications (including the public sector equality duty)

9.1 It was not necessary to undertake an Equality Impact Assessment

10. Background Documents

10.1 None.

11. How does this deliver the objectives of the Strategic Themes?

11.1 This report will support the delivery of the following Strategic Themes:-

- One Council One Team Approach.

Internal Audit operates across the Council and helps it accomplish its objectives by bringing a systematic, disciplined approach to evaluating and improving the effectiveness of risk management, control and governance processes.