Report to: Audit & Accounts Committee Meeting
15 October 2025

Director or Business Manager Lead: Nick Wilson, Business Manager – Financial Services

Lead Officer: Philip Lazenby, Director of Audit (TIAA) 0845 3003333

Report Summary	
Report Title	Internal Audit Progress Report 2025/26
Purpose of Report	To provide a summary of Internal Audit work undertaken during 2025/26 against the agreed audit plan
Recommendations	That the Audit & Governance Committee consider and comment upon the latest internal audit progress report and note its content.
Reason for Recommendation	In order to understand the internal audit work undertaken throughout the 2025/26 financial year and how this impacts on the Council's overall Governance framework.

1.0 Background

1.1 The Audit Plan for 2025/26 was tabled at the Audit and Governance Committee in February 2025. Throughout the year reports on the progress made and changes to the plan are then brought to this committee.

1.2 The report contains details of all reports issued within the first part of the financial year 2025/26.

2.0 Proposals

2.1 To receive and comment upon the Internal Audit Progress Report 2025/26 and note its content.

Background Papers and Published Documents
NIL