



Report to: Audit and Accounts Committee 4 March 2026

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 & Internal Audit Plan 2026/27
Purpose of Report	To provide a summary of Internal Audit work undertaken during 2025/26 against the agreed audit plan To provide a reminder of the audits scheduled for 2026/27 to ensure that audit focus is directed to the most relevant areas
Recommendations	That the Committee consider and comment upon the latest internal audit progress report and note its content. That SLT consider and comment upon the internal audit plan for 2026/27.
Reason for Recommendation	In order to understand the internal audit work undertaken throughout the 2025/26 and to be undertaken during 2026/27 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 the Audit and Accounts Committee.
- 1.2 The report (appendix A) contains details of all reports issued within the financial year 2025/26.
- 1.3 The Audit Plan for 2026/27 has initially been reviewed by the Senior Leadership Team. Officers have suggested that they would like further time to review areas of audit focus for 2026/27 and hence have agreed that the two audits proposed for Q1 go ahead, with a view to bringing back a revised plan to the next Audit and Accounts Committee for approval.

2.0 Proposals

- 2.1 To receive and comment upon the Internal Audit Progress Report 2025/26 and note its content.
- 2.2 To review the Internal Audit plan for 2026/27 to ensure that the areas of audit focus are still those that the Council would like to gain the assurance over.

Background Papers and Published Documents

NIL