AGENDA NO.

REPORT TO
AUDIT &
GOVERNANCE
COMMITTEE

29 JUNE 2026

REPORT OF
ASSURANCE
MANAGER

INTERNAL AUDIT ANNUAL REPORT

SUMMARY

This is the annual report of the Head of Internal Audit as required by the Global Internal Audit Standards (GIAS). The report includes the Audit & Risk Manager's annual opinion on the overall adequacy and effectiveness of the Council's internal control and governance processes. As such it forms an integral part of the formulation of the Council's Annual Governance Statement.

This report encompasses the reporting requirements specified in Standard 2060 & 2450 of the GIAS.

RECOMMENDATIONS

It is recommended that:-

1. That the Audit Committee receives the Annual Internal Audit Report for 2025/26 incorporating the Head of Internal Audit's opinion on the Council's control environment and the performance of the Internal Audit Section.

DETAIL

Background

1. Internal Audit is an independent appraisal function established by the Council to objectively examine, evaluate and report on the adequacy of internal controls. This role ensures that there is proper economic, efficient and effective use of resources. It also ensures that the Council has adequate accounting records and control systems.

Current Position

2. The attached report shows the current position in respect of the progress against the 2025/2026 planned work and the results of the work that has been undertaken.

3. The audit opinion has been prepared based on the completed testing to date. I am satisfied sufficient work has been completed to support an overall opinion to be given.

4. I am satisfied we have sufficient resources to support the planned audit work for the next 12 months.

FINANCIAL AND LEGAL IMPLICATIONS

None

RISK ASSESSMENT

The results of the work undertaken by Internal Audit can be used by managers to assess their risk exposure, recommendations are made where there is perceived to be unacceptable risk.

CONSULTATION

This report has been submitted to the Corporate Governance Group

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Background Papers:	Internal Audit Charter Counter Fraud Strategy
Ward(s) and Ward Councillors:	None
Property Implications:	None