

REPORT TITLE: INTERNAL AUDIT ANNUAL REPORT FOR 2025/26

Meeting:	Corporate Governance & Audit Committee
Date:	19 May 2026
Cabinet Member (if applicable)	
Key Decision Eligible for Call In	No No – Information report
Purpose of Report To provide a report of Internal Audit activity during 2025/26, and assurance opinion from the Head of Internal Audit & Risk.	
Recommendations <ul style="list-style-type: none"> • That the report and Head of Internal Audit opinion be noted • The Committee determine if any action is required because of this report Reasons for Recommendations <ul style="list-style-type: none"> • This report and opinion are an important part of understanding the level of assurance provided by the systems and processes in the organisation and contributes to strong governance 	
Resource Implications: <ul style="list-style-type: none"> • None from this report, other than the extent to which it influences activity in future years. 	
Date signed off by Executive Director & name.	Not applicable
Is it also signed off by the Service Director for Finance?	
Is it also signed off by the Service Director for Legal Governance and Commissioning?	

Electoral wards affected: all

Ward councillors consulted: none

Public or private: public

Has GDPR been considered? yes

1. Executive Summary

The Council has to have an Internal Audit function, operated in accordance with the Global Internal Audit Standards (adjusted to reflect UK public sector requirements). The standards require that each year the Head of Internal Audit provides an opinion to the Council about the level of assurance that is provided through system of governance, risk management and internal control. The report concludes that in these areas, there is just sufficient evidence to demonstrate that the Council's systems are largely effective.

2. Information required to take a decision

2.1 The information required is included in the attached report.

3. Implications for the Council

Having an effective internal audit function, as a part of a strong assurance and governance framework is important for the Council. As resources are limited it is important that the deployment of resources is effective.

3.1 Working with People

No directly applicable.

3.2 Working with Partners

No directly applicable.

3.3 Place Based Working

No directly applicable.

3.4 Climate Change and Air Quality

No directly applicable.

3.5 Improving outcomes for children

No directly applicable.

3.6 Financial Implications

Refers in part to improving strategic and operational financial controls.

3.7 Legal Implications

No directly applicable.

3.8 Other (e.g. Risk, Integrated Impact Assessment or Human Resources)

Implementation of internal audit recommendations should improve overall control arrangements and promote good governance.

4. Consultation

There have been discussions with Executive Leadership Team (ELT)

5. Engagement

ELT have seen and are aware of the content of this report

6. Options

Not applicable

7. Next steps and timelines

Contributes to the Annual Governance Statement preparation.

- 8. Contact officer**
Martin Dearnley Head of Audit & Risk.
- 9. Background Papers and History of Decisions**
None.
- 10. Appendices**
Annual Internal Audit Report 2025/26
- 11. Service Director responsible**
The Head of Risk & Internal Audit holds responsibility for the planning, operation and reporting by Internal Audit.
The statutory officers with a responsibility for overseeing the internal audit function are
Samantha Lawton Director of Legal Governances & Monitoring
Kevin Mulvaney Director of Finance