

Report to Audit Committee

Subject: Internal Audit Progress Report

Date: 9 December 2025

Author: Gurpreet Dulay – Internal Audit Partner (BDO)

Purpose

To summarise the outcome of internal audit activity completed by the BDO Internal Audit Team for the period October to December 2025.

Recommendation(s):

THAT:

Members to note the progress of the delivery against the 2025/26 Internal Audit Plan, including the confidential Main Financial Systems Report which will be presented in a confidential session.

1. Background

1.1 The Internal Audit Plan for 2025/26 was approved by the Audit Committee on 18 March 2025. The progress report provides a summary update of the work undertaken by BDO for 2025/26 and the schedule in which we anticipate presenting the final reports to the Audit Committee over 2025/26.

2. Proposal

2.1 Since the last Audit Committee meeting, one report has been finalised (Main Financial Systems). We have commenced scoping and fieldwork for audits that form part of the 2025/26 Internal Audit Plan and we anticipate that these will be presented to the Audit Committee over the course of the year.

3. Financial Implications

3.1 The Internal Audit Plan is delivered within the approved budgets.

4. Legal Implications

4.1 The Accounts and Audit Regulations 2015 require authorities to undertake effective internal audit to evaluate the effectiveness of risk management, control and

governance processes. This report provides the annual position of internal audit for 2025/26 and is provided to Committee in accordance with the Council's Constitution and delegations contained therein.

5. Equalities Implications

5.1 There are no equalities implications arising directly from these reports.

6. Carbon Reduction/Environmental Sustainability Implications

6.1 There are no carbon reduction/environmental sustainability implications arising directly from these reports.

7. Appendices

7.1 BDO Internal Audit Progress Report – December 2025.