

Report to Audit Committee

Subject: Internal Audit Progress Report

Date: 23 June 2026

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 up to the end of March 2026.

Recommendation(s):

THAT:

Members to note the progress (completion) of the delivery against the 2025/26 Internal Audit Plan, including executive summaries of the Asset Management – Residential Assets Report, Complaints and FOIs Report, and the Corporate Governance Report.

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 which includes summaries of the final internal audit report for the following reviews: Asset Management – Residential Assets, Complaints and FOI, and Corporate Governance. This concludes our Internal Audit Plan for 2025/26.

2. Proposal

2.1 Since the last Audit Committee meeting, three reports have been finalised (Asset Management – Residential Assets, Complaints and FOI, and Corporate Governance).

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 – June 2026.