



Internal Audit Progress Report – January 2026

Executive Summary

Purpose of the report - The Head of Internal Audit is required to provide a written status report to Senior Management and the Committee, summarising internal audit activity:

- Role of Internal Audit.
- The purpose of the report.
- Performance dashboard
- Analysis of 'live' audit reviews.
- Executive summaries limited and no opinions.
- Planning and resourcing.
- Appendix 1 – Overdue management actions

Page 5 – Feedback. For completed 2025/26 audits officers provided feedback responses to five of the eight requests issued following completed audit assignments. The response rate indicates a lack of management engagement with the feedback process.

Page 6 – Performance dashboard. 62.5% of the plan has been completed midway through quarter three. There are no areas of concern with the current delivery model and staffing structure.

Page 7 – Analysis of audit reviews. All work completed to date, along with the audits currently in progress. All scheduled work remains on track for delivery.

Funds and Grants Administration and Planning report, draft report sent out 14/11/2025, closure meeting held on 26/11/2025 four medium level actions identified to date (09/01/2026) management actions are still outstanding, audit unable to be finalised and KPI not achieved.

Page 11 – Planning and Resourcing. This gives an update on progress against all audits in the 25/26 plan.