



Internal Audit Progress Report – April 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 100% feedback responses to requests issued following completed audit assignments.

Page 6 – Performance dashboard. 100% of the plan has been completed by end of quarter four. There were 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.

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

Page 14 – Overdue management actions. During quarter four follow up reviews were conducted resulting in the evidenced closure of 12 actions 58 actions were not due at the time of extracting the data.