



Internal Audit Annual Opinion – June 2026 Executive Summary

Purpose of the report - The Head of Internal Audit is responsible for delivering an annual opinion and report to inform the Annual Governance Statement, concluding on the adequacy and effectiveness of the Council's governance, risk and control environment:

- Role of Internal Audit
- Internal Audit Approach
- Internal Audit Coverage
- Internal Audit Opinion
- Governance, Risk & Control overview and observations
- Additional Observations
- Quality Assurance, Conformance & Performance
- Appendix 1 – Summary of Audit Reviews Completed 25-26

Page 7 – Internal Audit Opinion. The HIA states that in their opinion the frameworks of governance, risk and internal controls are adequate, and audit testing has demonstrated controls to be working in practice. Improvements in control design and application will reduce the reliance on employees' diligence and application.

Where weaknesses have been identified through internal audit review, the audit team worked with management to agree corrective actions within an appropriate timescale

Page 8 – Key Observations on Governance, Risk & Control. 100% of the plan has been completed, breakdown of assurance opinions for the year. Commentary on Governance, Risk Management, the Control environment and additional observations.

Page 14 – Quality Assurance, Conformance & Performance. The Global Internal Audit Standards require the Head of the Internal Audit to develop and maintain a Quality Assurance and Improvement Programme (QAIP) to enable the internal audit service to be assessed

against the Global Internal Audit Standards, 2024 and the Application Note: Global Internal Audit Standards in the UK Public Sector, 2025.

Page 15 – Internal Audit Performance. This shows performance indicators are maintained to monitor effective service delivery.

Page 16 – Appendix 1. Summary of assurance reviews throughout 2025/2026.