

Report to: Audit and Governance Committee



Date of Meeting 18 September 2025

Document classification: Part A Public Document

Exemption applied: None

Review date for release N/A

2025/26 Half 2 Internal Audit Plan

Report summary:

SWAP Internal Audit Services (SWAP) has prepared the proposed Internal Audit Plan for Half 2 of 2025/26 (1 October 2025 to 31 March 2026).

SWAP now requires formal approval from the Audit and Governance Committee to proceed with the Plan.

Is the proposed decision in accordance with:

Budget Yes ☒ No ☐

Policy Framework Yes ☒ No ☐

Recommendation:

The Audit and Governance Committee should consider and approve the 2025/26 Half 2 Internal Audit Plan.

Reason for recommendation:

The Audit and Governance Committee is responsible for approving the Internal Audit Plan.

Officer: Lisa Fryer, Assistant Director, SWAP Internal Audit Services – lisa.fryer@swapaudit.co.uk

Portfolio(s) (check which apply):

- ☐ Assets and Economy
- ☐ Communications and Democracy
- ☐ Council, Corporate and External Engagement
- ☐ Culture, Leisure, Sport and Tourism
- ☐ Environment - Nature and Climate
- ☐ Environment - Operational
- ☒ Finance
- ☐ Place, Infrastructure and Strategic Planning
- ☐ Sustainable Homes and Communities

Equalities impact Low Impact

Climate change Low Impact

Risk: Low Risk

Links to background information N/A

Link to [Council Plan](#)

Priorities (check which apply)

- ☒ A supported and engaged community
- ☒ Carbon neutrality and ecological recovery
- ☒ Resilient economy that supports local business
- ☒ Financially secure and improving quality of services