

Report to: **Audit and Governance Committee**



Date of Meeting 20 November 2025

Document classification: Part A Public Document

Exemption applied: None

Review date for release N/A

Internal Audit Activity Progress Report – Quarter 2 2025/26

Report summary:

This report outlines our progress in delivering the 2025/26 Internal Audit Plan and provides a summary of outstanding internal audit actions as of 24 October 2025.

Is the proposed decision in accordance with:

Budget Yes ☒ No ☐

Policy Framework Yes ☒ No ☐

Recommendation:

The Audit and Governance Committee should note our progress against the 2025/26 Internal Audit Plan as of 24 October 2025, and the findings reported.

Reason for recommendation:

The Audit and Governance Committee is responsible for overseeing delivery of the Internal Audit Plan.

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

Portfolio(s) (check which apply):

- ☐ Climate Action and Emergency Response
- ☐ Coast, Country and Environment
- ☐ Council and Corporate Co-ordination
- ☐ Communications and Democracy
- ☐ Economy
- ☒ Finance and Assets
- ☐ Strategic Planning
- ☐ Sustainable Homes and Communities
- ☐ Culture, Leisure, Sport and Tourism

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