

REPORT TO:		AUDIT COMMITTEE	
DATE:		29 June 2026	
PORTFOLIO:		Councillor Vanessa Alexander - Resources and Council Operations	
REPORT AUTHOR:		Mark Beard – Head of Audit & Investigations	
TITLE OF REPORT:		AUDIT REPORTS & KEY ISSUES – PROGRESS REPORT FOR THE PERIOD MARCH 2026 – MAY 2026	
EXEMPT REPORT (Local Government Act 1972, Schedule 12A)	No	Not applicable	
KEY DECISION:	No	If yes, date of publication:	

1. **Purpose of Report**

- 1.1 To inform members of the Audit Reports issued during the period March 2026 – May 2026 and bring to the attention of the Committee what the key issues were.

2. **Recommendations**

- 2.1 I recommend that Audit Committee:
- note the content of this report for informational purposes.

3. **Reasons for Recommendations and Background**

- 3.1 This report crosses financial years and covers progress for the financial year 2025/26 and the period of March 2026 to May 2026 of the current financial year. The audit areas and any key issues detailed at Appendix 1.
- 3.2 Members should be aware that the number of audit reports that are issued between each Committee meeting is subject to variation dependent on the size of the audit and any non-routine audit work, such as investigations, that the Team may be involved in. Therefore, for the purpose of reporting, only the audit reports fully completed, issued and agreed will be included.

3.3 Any investigations that may be carried out will not be included as a matter of routine in this report, particularly if they relate to a specific individual or individuals.

3.4 There was a target of 98% of the audit plan to be completed by the end of 2025/26 financial year in terms of audit days completed.

Position as at end of March 2026 = 95.96% of the plan completed

3.5 The position at the end of March 2026 can be broken down as follows:-

Month	% of the Plan Completed that Month
April 2025	7.35%
May 2025	6.57%
June 2025	5.40%
July 2025	8.06%
August 2025	8.19%
September 2025	12.15%
October 2025	8.47%
November 2025	7.97%
December 2025	7.23%
January 2026	9.14%
February 2026	7.60%
March 2026	7.83%

3.6 Whilst the team was 2.04% below the target for the year, this did not have a material effect on being able to produce an Audit Opinion for the year.

3.7 With regards to 2025/26 there is a target of 98% of the audit plan to be completed by the end of the current financial year in terms of audit days completed. As the audit team complete timesheets which then feed into the audit plan, it is possible to state the progress to date and the projected end of year position if that date is extrapolated out. Therefore:-

Position as at end of May 2026 = 15.68% of the plan completed
Projected out-turn position for 2026/27 = 94.08% of the plan completed

3.8 The position at the end of May 2026 can be broken down as follows:-

Month	% of the Plan Completed that Month
April 2026	8.22%
May 2026	7.46%

4. Alternative Options considered and Reasons for Rejection

4.1 Not applicable as the report is for informational purposes only.

5. Consultations

- 5.1 No consultations required as this report is based on data and information held by the audit team based on the work completed.

6. Implications

Financial implications (including any future financial commitments for the Council)	There are no financial implications arising from this report
Legal and human rights implications	There are no legal or human rights implications arising from this report.
Assessment of risk	Risks are taken into consideration during the audit process itself, there is no direct risk implication from this report.
Equality and diversity implications <i>A Customer First Analysis should be completed in relation to policy decisions and should be attached as an appendix to the report.</i>	This report is produced for information awareness of the progress of the Audit Team against the annual Internal Audit Plan. The Audit Planning process has had an equality impact assessment which remains valid and it is not necessary to update this with a Customer First Analysis at this time. The individual audit assignments may, in some cases, feed into the needs of equality and diversity issues within individual service areas of the Council

7. Local Government (Access to Information) Act 1985: List of Background Papers

- 7.1 No background papers were necessary for the preparation of this report.

APPENDIX 1

AUDIT COMMITTEE – 29 June 2026

Summary of the main issues arising from audits carried out March 2026 – May 2026

Housing Benefit & Council Tax Support:-

Audit Assurance Opinion Issued:- Comprehensive assurance

The work undertaken showed a sound system of internal control which is designed to meet the service objectives, in addition the work carried out showed controls are consistently being applied.

- No issues arising.

Debtors:-

Audit Assurance Opinion Issued:- Comprehensive assurance

The work undertaken showed a sound system of internal control which is designed to meet the service objectives, in addition the work carried out showed controls are consistently being applied.

- No issues arising.

ICT Procurement:-

Audit Assurance Opinion Issued:- Substantial assurance

The work undertaken showed there is generally a sound system of internal control designed to meet service objectives, and controls are generally being applied consistently. However, some weaknesses in the design and / or inconsistent application of controls put the achievement of particular objectives at risk.

- The audit engagement found that none of the ICT and Digital Team have had procurement training. It was agreed with Management that key members of the Team should have training on the next available corporate training session.

Data Security & Storage:-

Audit Assurance Opinion Issued:- Comprehensive assurance

The work undertaken showed a sound system of internal control which is designed to meet the service objectives, in addition the work carried out showed controls are consistently being applied.

- No issues arising.

Energy Conservation & Climate Change:-

Audit Assurance Opinion Issued:- Comprehensive assurance

The work undertaken showed a sound system of internal control which is designed to meet the service objectives, in addition the work carried out showed controls are consistently being applied.

- No issues arising.