REPORT of
DIRECTOR OF FINANCE

to
PERFORMANCE, GOVERNANCE AND AUDIT COMMITTEE
16 JULY 2026

INTERNAL AUDIT REPORTS

1. PURPOSE OF THE REPORT

1.1 To present for consideration, comment, and approval by the Committee the following reports issued by BDO LLP, the Council's Internal Audit service provider:

- Internal Audit Progress Report (July 2026) – at 7a;
- Follow-Up of Recommendations Report (July 2026) – at 7b;
- IT Governance - Final Report (April 2026) at 7c;
- Medium Term Financial Strategy - Final Report (May 2026) – at 7d;
- Accounts Payable - Final Report (June 2026) - at 7e;
- Annual Report and Opinion - Draft Report (July 2026) – at 7f.

2. RECOMMENDATIONS

That the Committee considers, comments, and approves the following:

(i) Internal Audit Progress Report (July 2026) – at 7a;

(ii) Follow-Up of Recommendations Report (July 2026) – at 7b;

(iii) IT Governance - Final Report (April 2026) at 7c;

(iv) Medium Term Financial Strategy - Final Report (May 2026) – at 7d;

(v) Accounts Payable - Final Report (June 2026) - at 7e;

(vi) Annual Report and Opinion - Draft Report (July 2026) – at 7f.

3. SUMMARY OF KEY ISSUES

3.1 BDO LLP are the Council's contracted Internal Audit Service provider. The Partner, Mr. Aaron Winter, fulfils an equivalent role to that of Head of Internal Audit for the Council.

3.2 The Internal Audit Service provides assurance to the Chief Finance Officer, management and Members of the adequacy of internal controls and checks in the organisation and highlights any risks that the Council may be exposed to in its operations.

3.3 As such, Internal Audit is independent of management and operates within the UK Public Sector Internal Audit Standards (PSIAS) issued by the Chartered Institute of Public Finance and Accountancy (CIPFA).

4. CONCLUSION

4.1 This report allows the Committee to fulfil its remit of overseeing governance.

5. IMPACT ON PRIORITIES AS SET OUT IN THE CORPORATE PLAN 2025 - 2028

5.1 Internal Audit cuts across the delivery of all priorities in the Corporate Plan.

6. IMPLICATIONS

(i) **Impact on Customers** – Any impact on customers will be highlighted with the reports in the appendices.

(ii) **Impact on Equalities** – Any impact on equalities will be highlighted with the reports in the appendices if it is within the scope of the audit work carried out.

(iii) **Impact on Risk (including Fraud implications)** – Any risks identified as a result of the findings of the internal audit work are highlighted with the individual reports and summarised in the Progress Update and Follow Up of recommendations reports.

(iv) **Impact on Resources (financial)** – Same comment applies here as for Impact on Risk above.

(v) **Impact on Resources (human)** – Same comment applies here as for Impact on Risk above.

(vi) **Impact on Devolution / Local Government Reorganisation** – None.

Background papers: None.

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