

Corporate Governance Committee – 17 June 2026

Report by: Lydia Morrison – Corporate Director – Finance and Resources

Lead Cllr: Cllr Liam Dewey-Beckett
Executive Councillor for Governance & Democratic Services



Wards
All

Open / Exempt
Open

Key Decision?
No

Internal Auditor's Annual Report – Including Head of Internal Audit Opinion 2025/26

Executive Summary: RSM have prepared an annual internal audit report for 2025/26. This is the annual report that the Head of Internal Audit prepares to give assurance on the compliance with the governance framework. RSM will present the report to the Committee setting out the reasons for the opinion for 2025/26 being disclaimed.

Recommendations

1.1. To note, comment on and accept the Annual internal audit report for 2025/26.

Report Author(s)

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1. PURPOSE OF THE REPORT

- 1.1** This report sets out for the Committee the Annual internal audit report for 2025/26 based on the professional judgement of the partner from RSM acting in the capacity of Head of Internal Audit.

2. BACKGROUND & CONTEXT

- 2.1** The activities of the Internal Audit team are pivotal to the organisation's governance, risk management and control processes. The findings of audit reviews demonstrate compliance with controls and processes or identify where improvements need to be made. This is an inherent element of Priority 3 of the Corporate Plan (2023-2028) which is about 'doing our core work well' through 'delivering good quality, high value-for-money services with good control and compliance with statutory obligations'.
- 2.2** The report is appended to this report and will be present to the Committee by RSM.

3. IMPLICATIONS OF THE DECISION

3.1 Legal & Constitutional Implications

- 3.1.1** None.

3.2 Implications on Resources

- 3.2.1** No additional resource requirements arise from this report.

LIST OF APPENDICES INCLUDED

Appendix 1 – Annual internal audit report 2025/26 prepared by RSM LLP