

By: Russell Smith – Interim Head of Internal Audit

To: Governance and Audit Committee – 28 January 2026

Subject: **INTERNAL AUDIT PROGRESS REPORT**

Classification: Unrestricted

Summary:

This Progress Report details summaries of completed Audit reports between for the period September 2025 – January 2026.

Recommendation:

The Governance and Audit Committee note the Internal Audit Progress Report for the period September 2025 to January 2026.

FOR ASSURANCE

1. Introduction

- 1.1 Professional Internal Audit Standards require that periodic reports on the work of Internal Audit should be prepared and submitted to those charged with governance.
- 1.2 This Progress Report provides the Governance and Audit Committee with an accumulative summary view of the work undertaken by Internal Audit for the period September 2025 to January 2026 together with the resulting conclusions, where appropriate.

2. Recommendation

- 2.1 Members are requested to note the Internal Audit Progress Report for the period September 2025 to January 2026.

3. Background Documents

Internal Audit Progress Report.

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