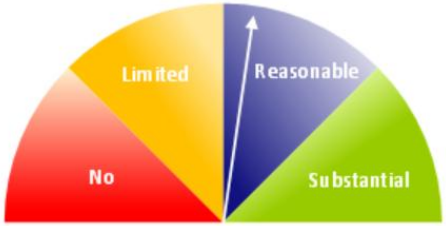
Dorset Council

Internal Audit Annual Opinion Report 2025/26

Internal Audit ▪ Risk ▪ Special Investigations ▪ Consultancy

Internal Audit Annual Opinion – 2025/26: 'At a Glance'

Annual Opinion



There is generally a sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives.

The Headlines

	**Three Limited Assurance opinions issued during 2025/26 and one Advisory review which was assessed as High Risk.**
	**59 reviews delivered as part of the 2025/26 Internal Audit Plan.** Includes assurance, advisory, follow up reviews and investigations.
	**42% of reviews received either a substantial or reasonable assurance and 5% received a limited opinion.** The remaining 53% of work related to advisory, grant, follow up or investigation work and continuous audits of key controls.
	**149 actions have been implemented between 1 April 2025 and 31 March 2026** From November 2025, the Policy, Insight and Performance Team took responsibility for monitoring and reporting audit actions, with updates managed through regular reviews and reporting to Committee.
	**Positive progress towards implementation of actions arising from the H&S Investigation in 2024/25** The H&S investigation undertaken as part of the 2024/25 plan resulted in 35 actions. A further review into compliance with the Council Constitution and Scheme of Delegation identified 16 actions, giving a combined total of 51 actions. Forty-eight of these actions have now been assessed as implemented through our follow-up work as part of the 2025/26 audit plan, with three remaining outstanding.

Internal Audit Assurance Opinions 2025/26	
Substantial	6
Reasonable	19
Limited	3
No Assurance	-
Other (Advisory/Grant Work/Investigation)	31
Internal Audit Agreed Actions 2025/26	
Priority 1	9
Priority 2	72
Priority 3	40
Total	**121**

SWAP INTERNAL AUDIT SERVICES
Better Assurance, Together

SWAP Internal Audit Work is completed to comply with Global Internal Audit Standards and all other guidance recognised by the UK Public Sector's Relevant Internal Audit Standards Setters.

Our SWAP assurance framework and definitions can be found here (www.swapaudit.co.uk/audit-framework-and-definitions).

Executive Summary

Internal Audit provides an independent and objective opinion on the effectiveness of the Authority's risk management, control and governance processes.

Purpose

The Head of Internal Audit (SWAP Assistant Director) should provide a written annual report to those charged with governance to support the Authority's Annual Governance Statement (AGS). This report should include the following:

- An opinion on the overall adequacy and effectiveness of the organisation's strategic risks, governance, risk management and internal control environment,
- Disclose any qualifications to that opinion, together with the reasons for the qualification.
- Present a summary of the audit work from which the opinion is derived, including reliance placed on work by other assurance bodies.
- Draw attention to any issues the Chief Internal Auditor judges particularly relevant to the preparation of the Annual Governance Statement.
- Summarise the performance of the internal audit function against its performance measures and criteria.
- Comment on compliance with these standards and communicate the results of the internal audit quality assurance programme.

The purpose of this report is to satisfy this requirement and Members are asked to note its content and the Annual Internal Audit Opinion given.

Executive Summary

Three Lines Model

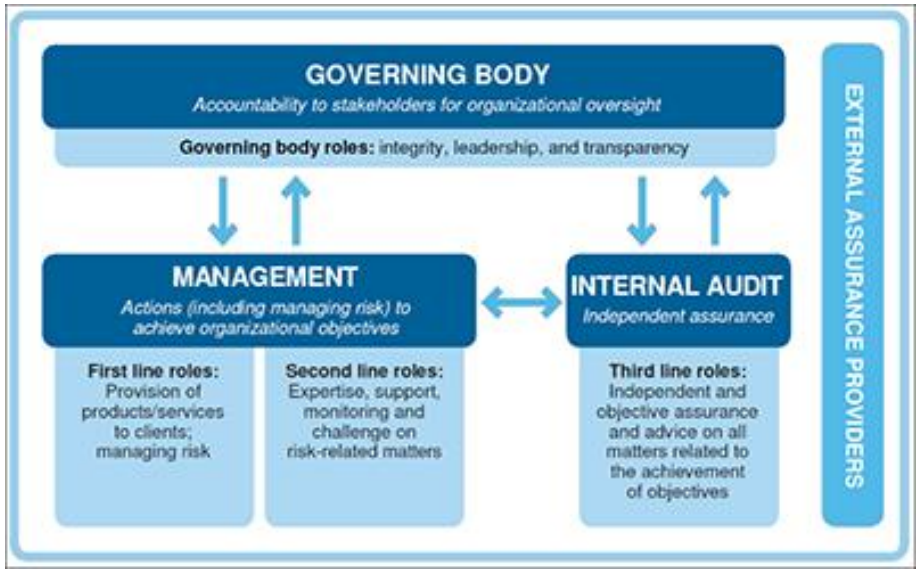
To ensure the effectiveness of an organisation's risk management framework, the Audit & Governance Committee and senior management need to be able to rely on adequate line functions – including monitoring and assurance functions – within the organisation.

The 'Three Lines' model is a way of explaining the relationship between these functions and as a guide to how responsibilities should be divided:

- **the first line – functions that own and manage risk.**
- **the second line – functions that oversee or specialise in risk management, compliance.**
- **the third line – functions that provide independent assurance.**

Background

Internal Audit provides an independent and objective opinion on the Authority's control environment by evaluating its effectiveness. The position of Internal Audit within an organisation's governance framework is best summarised in the Three Lines model shown below.



All work for 2025/26 has been completed to Global Internal Audit Standards in the UK Public Sector and Topical Requirements subject to the Application Note for UK Public Sector Internal Audit.

The work of the team is guided by the Internal Audit Charter, last approved in April 2025 and brought before the Audit & Governance Committee again in April 2026. This report summarises the activity of the Internal Audit team for the 2025/26 year.

Internal Audit Annual Opinion 2025/26

The Head of Internal Audit (SWAP Assistant Director) is required to provide an opinion to support the Annual Governance Statement.

Annual Opinion

On the balance of our 2025/26 audit work for Dorset Council, enhanced by the work of external agencies, I am able to offer a **Reasonable Assurance** opinion in respect of the areas reviewed during the year.

A schedule of audit work delivered can be found at Appendix A.

The Annual Opinion is made based on the following sources of information:

- Completed audits which evaluate risk exposures to strategic objectives (relating to the organisation's governance, operations and information systems, reliability and integrity of information, efficiency and effectiveness of operations and programmes, safeguarding of assets and compliance with laws and regulations.)
- Observations from consultancy/advisory support.
- Follow up of previous audit activity, including agreed actions.
- Grant certification work.
- Significant/material risk where management has not accepted the need for mitigating action.
- Assurances from other providers, including third parties, regulator reports etc

In the year 2025/26, 42% of our reports were given reasonable and substantial assurance, with 5% given a limited assurance. The remaining 53% related to advisory, grant, follow up or investigation work and continuous audits of key controls. This is a reduction from last year's assurance opinion breakdown where 10% of work had a limited opinion.

Whilst the number of adverse opinions offered in 2024/25 was low, the overall annual opinion for last year was Limited. This opinion was driven by an investigation into Health and Safety Compliance and assurance work on Contract and Expenditure with the Council's Constitution and Scheme of Delegation which received a Limited opinion and assessed as High risk. In considering the opinion for 2025/26, I have reviewed the progress made

against actions identified from these reviews alongside audit work undertaken in 2025/26.

The Health and Safety investigation undertaken in 2024/25, led to an action plan containing 35 actions (6 P1 and 29 P2) that was issued in December 2025. The investigation also led to an additional review into Contract & Expenditure Compliance with the Council Constitution and Scheme of Delegation, completed as part of the 2024/25 plan, which identified 16 actions (2 P1 and 14 P2). Both reviews were followed up as part of the 2025/26 audit plan: the actions raised within the Constitution and Scheme of Delegation review were found to have been implemented, and of the 35 actions identified from the investigation, only 3 are outstanding (one Priority-1 and two Priority-2).

In considering my opinion for 25/26, I have also reviewed areas that have previously been assessed as High Risk and had outstanding actions. Business Continuity Planning was assessed as High Risk in 2024/25 and received a Limited assurance opinion, this audit was followed up as part of our work in 2025/26 and found that 14 out of 15 recommendations had been implemented (including the P1 action). The remaining P2 action has since been assessed as closed. The actions related to the 2022/23 audit on the Response to Climate Emergency which also identified a high corporate risk have also now been assessed as implemented within 2025/26.

During 2025/26, three limited assurance opinions have been reported to the Committee relating to Data Maturity, Governance of Financial Management in Schools and Family Hubs Programme Phase 1, our advisory review on ICT Assurance Mapping also identified a high risk and all actions from this review were assessed as implemented when followed up review in April 2026.

During the year we have continued our process of working with Directorate Management Teams to identify priority internal audit work through a process of risk assessments. This flexible, responsive approach ensures we are auditing the right areas at the right time. In addition, we have worked with the Policy, Insight and Performance Team to improve Dorset Council's approach to monitoring the completion of actions identified from audit engagements. The Council's culture and commitment to effective governance and management of risk and control will continue to be reviewed as part of future audit work to support the annual opinion. In addition, Dorset Council received an Outstanding Ofsted report following an Inspection of Children's Services in 2025 as well as a Good rating from CQC for Adult Social Care in 2026, both of which I have considered when

forming my opinion.

In summary a reasonable assurance is offered on the following basis:

- Progress made against actions identified from the H&S investigation
- Implementation of actions identified from high risk audits
- Increased organisational focus on addressing actions identified from internal audit
- For opinion-based work, 89% returned a reasonable or substantial opinion
- Only one review assessed as high risk, with actions implemented within year
- Positive assurances received from other providers (CQC and Ofsted)

Whilst a reasonable opinion has been offered, it should be noted that the actions we have assessed as implemented in year still require time to be fully embedded and therefore we can only give a limited view as to their overall effectiveness at this point in time. This is reflected in the assurance dial shown on the front page of this report which highlights that although progress has been made since 2024/25, there is still work to be undertaken to ensure a reasonable opinion can be sustained. The audit plan will continue to assess areas of risk throughout 2026/27 and control weaknesses identified may impact our opinion going forward.

Internal audit coverage should be aligned to key corporate priorities and key corporate risks.

Audit Coverage by Corporate Risk

The table at Figure 1, captures our audit coverage mapped against the Authority's corporate risk themes and Figure 2 shows coverage against corporate priorities. We have then overlayed the audit assurance outcomes of those risk areas that we have reviewed. The tables demonstrate that we have provided some level of audit work across all the areas of corporate risk themes and corporate priorities. Further detail can be found using our audit management system, AuditBoard AuditBoard | Login (auditboardapp.com).

Figure 1

Principal Risk	Coverage	Average Opinion
Commercial	Some	Reasonable
Data and Information Management	Some	Limited
Finance	Good	Reasonable
Legal	Good	Reasonable
Operations	Good	Reasonable
People	Adequate	Reasonable
Project / programme	Adequate	Reasonable
Property	Some	Non Opinion Audits
Reputation	Good	Reasonable
Security	Adequate	Reasonable
Technology	Some	Reasonable

Assurance	Description
Substantial	Sound system of governance, risk management and controls exist
Reasonable	Generally sound system of governance, risk management and control in place
Limited	Significant gaps, weaknesses or non-compliance were identified
No Assurance	Fundamental gaps, weaknesses or non-compliance identified

Coverage	Description
Good	10 or more completed audits
Adequate	Between 5 and 10 completed audits
Some	Less than 5 completed audits
In Progress	1 or more audits are in progress
None	No coverage to date

Figure 2

Corporate Priority	Coverage	Average Opinion
CP1 - Driving economic prosperity	Good	Reasonable
CP2 - Protecting our natural environment, climate and ecology	Some	Reasonable
CP3 - Creating sustainable development and housing	Adequate	Reasonable
CP4 - Creating stronger, healthier communities	Good	Reasonable
CP5 - Becoming a more responsive, customer focused council	Good	Reasonable

Internal Audit Annual Opinion 2025/26

At the conclusion of audit assignment work each review is awarded a "Control Assurance Definition";

Our audit assurance framework and definitions can be found here:

www.swapaudit.co.uk/audit-framework-and-definitions

Summary of Audit Opinion

Table 1: Summary of Audit Opinions

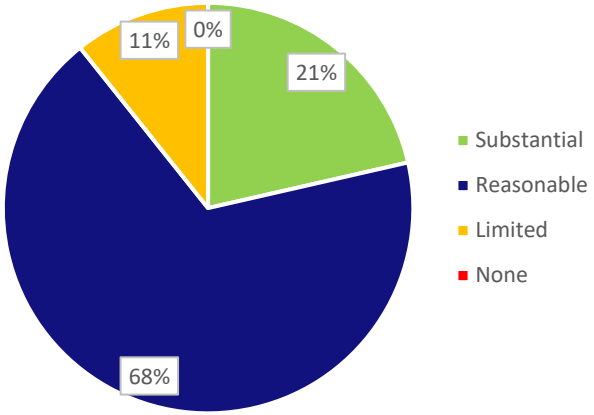


Table 2: Audit Work by Type

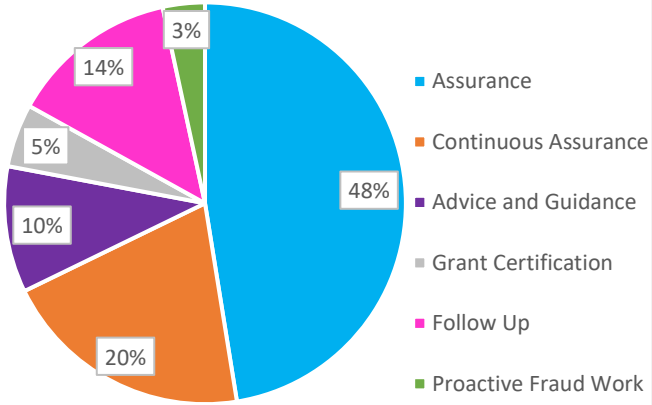


Table 1 above indicates the spread of assurance opinions across our work during the past year.

Table 2 indicates the audit work by type. Whilst assurance work is the main focus of internal audit, in an ever-changing landscape, internal audit has the knowledge and skills to be able to provide advisory work that supports the organisation in understanding these changes. In addition, the requirement for grant certification work, and the requirement for the Head of Internal Audit to provide certification of these grant awards has reduced compared to 2024/25.

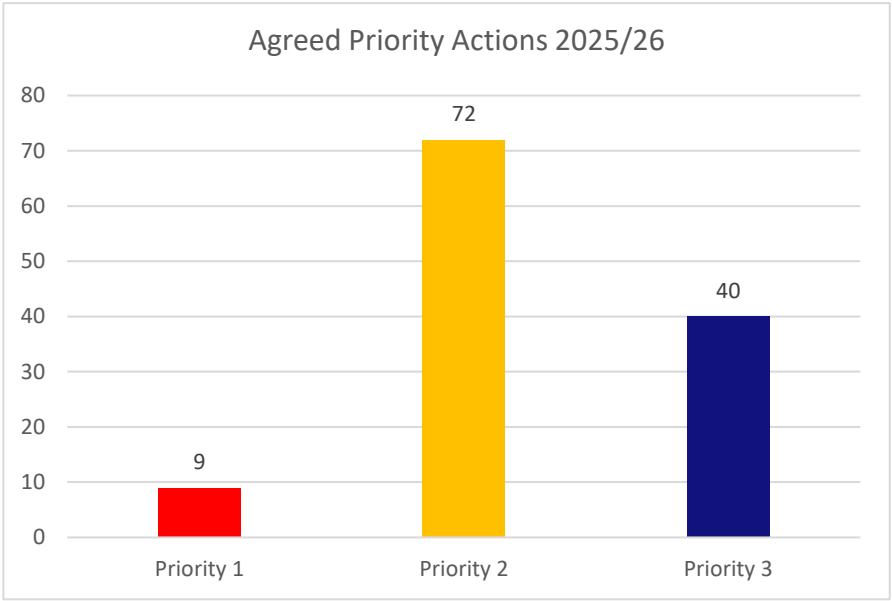
We have also seen a reduction in investigations in 2025/26 compared to 2024/25, however SWAP continues to support Dorset's counter fraud arrangements by undertaking proactive counter fraud work.

Summary of Audit Work 2025/26

SWAP Performance - Summary of Audit Actions by Priority

We rank our actions on a scale of 1 to 3, with 3 being medium or administrative concerns to 1 being areas of major concern requiring immediate corrective action

Priority Actions



The above chart shows the number of actions that have been identified and agreed with management throughout the course of our audit work. The following page provides an update on the number of actions that are currently open from both current and preceding years.

Action Tracking

Global Internal Audit Standards (15.2) - Confirming the Implementation of Recommendations or Action Plans states that:

"Internal auditors must confirm that management has implemented internal auditors' recommendations or management's action plans following an established methodology, which includes:

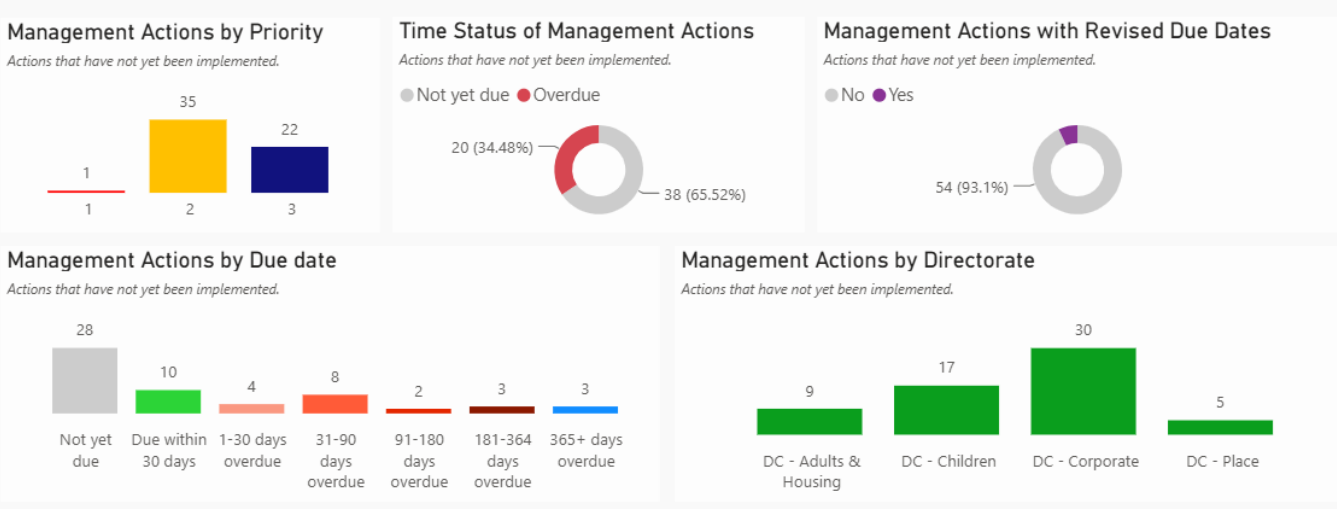
- **Inquiring about progress on the implementation,**
- **Performing follow-up assessments using a risk-based approach,**
- **Updating the status of management's actions in a tracking system.**

Action Tracking

Dorset Council has recently strengthened its approach to audit action tracking as part of a wider move towards a more risk-based and officer-led assurance model.

From November 2025, responsibility for monitoring and reporting audit actions transitioned to officers within the Policy, Insight and Performance (PIP) Team, with a focus on aligning audit outcomes to Principal Risks and organisational objectives. This enables the Audit & Governance Committee to gain clearer insight into residual risk, progress against actions, and areas requiring further assurance. The PIP Team hold regular meetings with Corporate Business Partners to monitor action progress, with updates captured via a standard proforma and uploaded to AuditBoard. SWAP officers are informed of the update, and submitted evidence is reviewed to determine whether actions can be closed or require further follow-up. The following graphs show the current status of actions within the AuditBoard system, which can be accessed via this link: AuditBoard | Login (auditboardapp.com)

Status of actions as at 19 June 2026



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Action Tracking - Continued

The graphs shown on the previous page reflect the position as at 19 June 2026. Last year's annual opinion report only included Priority 1 and Priority 2 actions, and showed a total of 9 actions overdue. Whilst the charts above show an increase in overdue actions (increasing from 9 to 20), this also includes 10 Priority 3 actions that would not have been included in last year's review.

Last year we reported a total of 57 open actions that were Priority 1 or Priority 2, this has reduced to a total of 36 as at 19 June 2026.

To support the oversight and implementation of actions, an Audit Centre has been established on the Council's intranet, providing access to the Audit Register and Audit Actions Register, which reflect live information from AuditBoard and improve transparency of action status across the organisation.

Counter Fraud Arrangements

CIPFA's practical guidance for Audit Committees in Local Authorities 2022

Core function: "Monitor the effectiveness of the system of internal control, including arrangements for financial management, ensuring value for money, supporting standards and ethics and managing the authority's exposure to the risks of fraud and corruption."

Counter Fraud Arrangements

Counter Fraud Team

As part of the SWAP partnership Dorset Council has access to SWAP's dedicated Counter Fraud team who can support and lead on investigations and undertake proactive counter fraud work. Furthermore, the team also provide regular fraud bulletins to our partners on the latest intelligence on fraud targets.

CIFAS Data Matching

SWAP has paid an annual subscription of £18,098 for 2025/26 to enable Dorset Council to be part of CIFAS. This data matching service will help the Council to both detect and prevent fraud. SWAP is working with both CIFAS and the Council to facilitate data matching work in the following areas:

- Potential new contractors – all company directors are being searched for potential new contracts.
- Insurance – all liability cases are being searched.
- Adult Service Users – social workers can request a search where a direct payment is planned and this can include Powers of Attorney and Finance Agents. Whilst the provision of care cannot be refused the Council can keep a closer watch on cases if a fraud has previously been committed.
- Adults Homelessness – applications are being searched, and this can include facial matching where identity documents are searched to see if they have previously been used within a fraud.
- Adults Housing Register - applications are being searched and this can include facial matching.
- Licensing – applications for taxi licenses are being searched and this can include facial matching.
- All new permanent staff are being searched and if a match is returned this is shared with the hiring manager for a risk assessment to be undertaken.
- All new agency staff are being searched and if a match is returned this is shared with the hiring manager for a risk assessment to be undertaken.
- Senior Officers (Executive Directors, Monitoring Officer and Chief Executive) are searched annually.
- Shared Lives Carers – all existing carers are searched annually with all new applications also searched

Standard 12.2 – Performance Measurement outlines that the Chief Audit Executive must develop objectives to evaluate the internal audit function's performance.

SWAP will continually review the performance measurement methodology with Senior Management and the Audit and Governance Committee to be able to assess progress towards achieving the functions objectives and to promote continuous improvement of the internal audit function.

SWAP Performance

SWAP's performance is subject to regular monitoring and review by both the SWAP Board of Directors and the Owners Board. The respective outturn performance results for Dorset Council for the 2025/26 year are as follows:

Audit Delivery	2023/24	2024/25	2025/26
Assurance reviews	23	22	26
Follow Ups	6	3	8
Grant Certification	8	10	3
Advisory	6	5	5
Proactive Fraud Work	1	0	2
Continuous Audit	17	12	12
ICT Audits (Assurance and Advisory)	1	3	3
Investigations	0	6	0
Total	62	62	59

A total of 59 reviews have been delivered as part of the 2025/26 audit plan. This year has also seen support provided by SWAP staff to develop the action tracking process being used internally which will provide greater oversight and accountability for ensuring actions identified within internal audits are delivered.

Audits are mapped to Dorset Council's risk themes as well as corporate priorities, these are monitored on a regular basis to ensure we have adequate coverage within our audit plan to deliver an annual opinion.

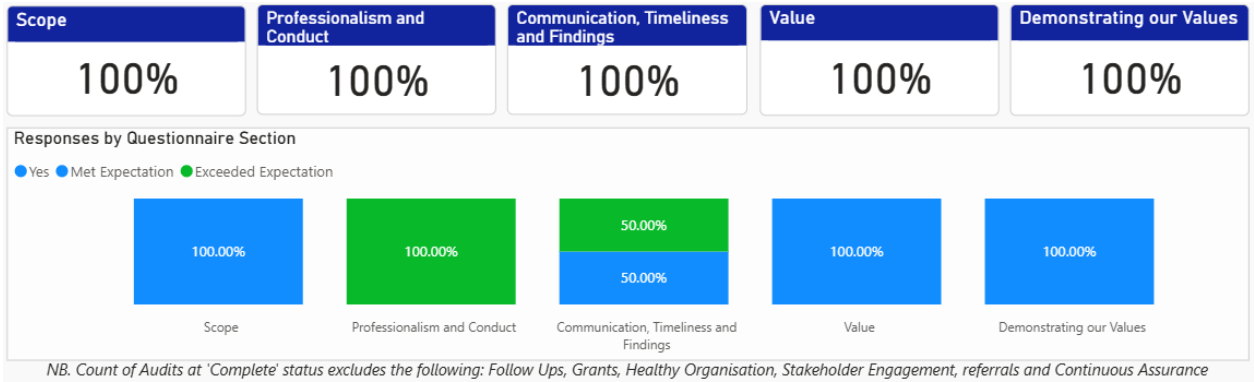
For 2025-26 Internal audit is responsible for conducting its work in accordance with Global Internal Audit Standards and all other guidance recognised by the UK Public Sector's Relevant Internal Audit Standards Setters.

SWAP Performance continued

Client Feedback

After each audit engagement a feedback questionnaire is issued for the officers to provide feedback on the service they have received. The survey focuses on 5 key theme areas, summarised below. Whilst feedback is positive, it is acknowledged that responses are less than 10% for all surveys issued and work will be undertaken in 2026/27 to further encourage responses from Council staff.

Feedback results for 2025-26



NB. Count of Audits at 'Complete' status excludes the following: Follow Ups, Grants, Healthy Organisation, Stakeholder Engagement, referrals and Continuous Assurance

Compliance to the Public Sector Internal Audit Standards

In 2025/26 SWAP work was completed to comply with the Global Internal Audit Standards plus the UK Public Sector Application Note and the CIPFA Code of Practice for the Governance of Internal Audit in UK Local Government. The Internal Audit service for Dorset Council is provided by SWAP Internal Audit Services. Under these standards we are required to be independently externally assessed at least every five years to confirm compliance to the required standards. SWAP was recently assessed in January 2025 and confirmed that we are in conformance to the then in place Public Sector Internal Auditing Standards (PSIAS).

For 2025-26 Internal audit is responsible for conducting its work in accordance with Global Internal Audit Standards and all other guidance recognised by the UK Public Sector's Relevant Internal Audit Standards Setters.

SWAP Performance continued

Members of the Committee have been provided with the full EQA report. Standard 8.3 of the Global Internal Audit Standards requires Heads of Internal Audit to develop, implement and maintain a Quality Assurance and Improvement Programme (QA&IP) that covers all aspects of the internal audit function. The programme must include both internal and external assessments (Standards 8.4 and 12.1 respectively). This acknowledges that high standards can be delivered by managers, but it also implies that improvements can be further developed when benchmarking is obtained from outside the organisation and the internal audit function. Following our External Assessment, we have produced our QA&IP and included additional improvements and developments identified internally that we want to make, as aligned to SWAP's Business Plan.

The QA&IP is a live document and will be regularly reviewed by the SWAP Board to ensure continuous improvement and delivery on our actions.

Benchmarking, Surveys and Data Analytics

During the year as part of our audit work, we have looked to provide additional information on top of our standard audit report. This might be benchmarking across the SWAP partnership or the wider reach of the Chief Internal Auditors Network. It could also take the form of undertaking surveys across appropriate internal groups to further evidence and enhance our work and using the SWAP's Data Analytics team to undertake analysis and enhance the way in which this is presented to the Council.

In 2025/26, we undertook benchmarking to support our review on Subject Access Requests and incorporated a survey on Data Maturity into our audit work and provided management with a detailed analysis on the findings.

Summary of Internal Audit Work 2025/26 Appendix A

Audit Type	Audit Area	Status	Opinion	No of Actions	1 = Major	⟷	3 = Medium	Risk
					Action			
					1	2	3	
Completed Work								
Assurance	Children's Services Contracts & Homes Monitoring	Final	Reasonable	1	0	0	1	Low
Proactive fraud work	Anti Tax Evasion	Final	Substantial	1	0	1	0	Low
Assurance	Moving from Self-Funding to Council Funding	Final	Reasonable	4	0	3	1	Medium
Assurance	Quality Assurance Process for Care Providers	Final	Reasonable	3	0	1	2	Low
Assurance	Voluntary Redundancy (VR) - Governance Audit	Final	Substantial	1	0	0	1	Low
Assurance	Safer Recruitment and Keeping Children Safe in Education	Final	Reasonable	4	0	1	3	Medium
Assurance	Governance of Financial Management in Schools	Final	Limited	5	0	4	1	Medium
Assurance	Extended Role of the Virtual School and MOU	Final	Substantial	1	0	0	1	Low
ICT - Assurance	ICT Microsoft Purview	Final	Reasonable	6	0	2	4	Medium
Assurance	Disclosure and Barring Service	Final	Reasonable	4	0	0	4	Low
Assurance	Home to School Transport Appeals	Final	Reasonable	2	0	0	2	Low
Assurance	Progress on Assets and Property Improvement Plan	Final	Substantial	0	0	0	0	Low
Assurance	Data Maturity	Final	Limited	10	0	10	0	Medium
Assurance	Elective Home Education	Final	Reasonable	6	0	2	4	Low

Summary of Internal Audit Work 2025/26 Appendix A

Audit Type	Audit Area	Status	Opinion	No of Actions	1 = Major	⟷	3 = Medium	Risk
					Action			
					1	2	3	
Assurance	Application of Fixed Penalty Notices in School Absence	Final	Reasonable	3	0	0	3	Low
Assurance	Family Hubs Programme Phase 1	Final	Limited	2	0	2	0	Medium
Assurance	Maintained Schools Financial Management - Schools Testing	Final	Reasonable	2	0	2	0	Low
ICT	ICT Change Management	Final	Reasonable	4	0	3	1	Medium
Assurance	Subject Access Requests	Final	Reasonable	4	0	2	2	Medium
Assurance	Approved Mental Health Practitioners - New Operating Model	Final	Reasonable	5	0	1	4	Low
Assurance	Brokerage Service	Final	Reasonable	5	0	2	3	Low
Assurance	Highways Maintenance Block funding	Final	Reasonable	2	0	2	0	Low
Advisory								
Advisory	Our Future Council Review Two	Final	Advisory	1	-	-	1	Low
Advisory	Benchmarking of Council Structures	Final	Advisory	-	-	-	-	N/A
Proactive fraud work	Cifas 2025/26	Final	Advisory	-	-	-	-	N/A
ICT - Advisory	ICT Assurance Mapping	Final	Advisory	3	2	1	0	High
Advisory	Investigation (Building Compliance) Action Plan	Final	Advisory	35	6	29	0	N/A

Summary of Internal Audit Work 2025/26 Appendix A

Audit Type	Audit Area	Status	Opinion	No of Actions	1 = Major	⟷	3 = Medium	Risk
					Action			
					1	2	3	
Advisory	Our Future Council - Governance Framework	Final	Advisory	-	-	-	-	N/A
Advisory	Early Years Additional Funding	Final	Advisory	-	-	-	-	N/A
Advisory	Better Care Fund - Joint Commissioning Arrangements	Final	Advisory	3	1	1	1	N/A
Grant Certification								
Grant Certification	Home Upgrade Grant (HUG) Phase 2 - Grant Certification	Final	Certified	-	-	-	-	N/A
Grant Certification	Childcare Expansion Capital Grant Certification (No 31/6960)	Final	Certified	-	-	-	-	N/A
Grant Certification	DLEP Growth Hub Grant Certification 2025-26	Final	Certified	-	-	-	-	N/A
Continuous Assurance *Regular reviews are undertaken throughout the year on key control systems with a final year end opinion offered on the overall effectiveness of controls.*								
Operational	Accounts Payable 2025-26 January to June (July 2025)	Final	Continuous Assurance	0	0	0	0	Low
Operational	Accounts Payable 2025-26 July to December (January 2026)	Final	Continuous Assurance	1	0	1	0	Low
Assurance	Continuous Key Controls Accounts Payable 2025-26 Annual Assurance	Final	Reasonable	-	-	-	-	Low
Operational	Accounts Receivable 2025-26 January to June (July 2025)	Final	Continuous Assurance	0	0	0	0	Low
Operational	Accounts Receivable 2025-26 July to December (January 2026)	Final	Continuous Assurance	0	0	0	0	Low
Assurance	Continuous Key Controls Accounts Receivable 2025-26 Annual Assurance	Final	Substantial	-	-	-	-	Low
Operational	Revenues and Benefits 2025-26 November to April (May 2025)	Final	Continuous Assurance	0	0	0	0	Low

Summary of Internal Audit Work 2025/26 Appendix A

Audit Type	Audit Area	Status	Opinion	No of Actions	1 = Major	⟷	3 = Medium	Risk
					Action			
					1	2	3	
Operational	Revenues and Benefits 2025-26 May to October (November 2025)	Final	Continuous Assurance	1	0	1	0	Low
Assurance	Continuous Key Controls Revenues and Benefits 2025-26 Annual Assurance	Final	Reasonable	-	-	-	-	Low
Operational	Treasury Management 2025-26 January to June (July 2025)	Final	Continuous Assurance	1	0	0	1	Low
Operational	Treasury Management 2025-26 July to December (January 2026)	Final	Continuous Assurance	0	0	0	0	Low
Assurance	Continuous Key Controls Treasury Management 2025-26 Annual Assurance	Final	Reasonable	-	-	-	-	Low
Operational	Payroll 2025-26 November to April (May 2025)	Final	Continuous Assurance	0	0	0	0	Low
Operational	Payroll 2025-26 May to October (November 2025)	Final	Continuous Assurance	1	0	1	0	Low
Assurance	Continuous Key Controls Payroll 2025-26 Annual Assurance	Final	Reasonable	-	-	-	-	Low
Operational	Main Accounting 2025-26 November to April (May 2025)	Final	Continuous Assurance	0	0	0	0	Low
Operational	Main Accounting 2025-26 May to October (November 2025)	Final	Continuous Assurance	0	0	0	0	Low
Assurance	Continuous Key Controls Main Accounting 2025-26 Annual Assurance	Final	Substantial	-	-	-	-	Low
Follow Up Audits *The actions reported in this section are the number of actions that we had assessed as not completed prior to the issue of the report. Outstanding actions may have subsequently been addressed.*								
Follow up	ICT Assurance Mapping Significant Risk Follow-up	Final	N/A	0	0	0	0	N/A

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Audit Type	Audit Area	Status	Opinion	No of Actions	1 = Major	⟷	3 = Medium	Risk
					Action			
					1	2	3	
Follow up	First Follow Up of Investigation (Building Compliance) Action Plan	Final	N/A	25	3	22	0	N/A
Follow up	Second Follow Up of Investigation (Building Compliance) Action Plan	Final	N/A	3	1	2	0	N/A
Follow up	Contract & Expenditure Compliance with Council Constitution & Scheme of Delegation Follow Up One	Final	N/A	5	1	4	0	N/A
Follow up	Contract & Expenditure Compliance with Council Constitution & Scheme of Delegation Follow Up Two	Final	N/A	1	0	1	0	N/A
Follow up	Contract & Expenditure Compliance with Council Constitution & Scheme of Delegation Follow Up Three	Final	N/A	0	0	0	0	N/A
Follow up	Effectiveness of BCP Follow Up	Final	N/A	1	0	1	0	N/A
Follow up	Response to Climate Emergency Follow Up 3	Final	N/A	0	0	0	0	N/A
Work in progress *The outcomes of these audits will now be considered as part of the 2026/27 annual opinion.*								
Assurance	Fleet Maintenance	Draft						
Assurance	Frontline Services Resource Management	In progress						