

# Audit and Governance Committee



Date of meeting:	18 November 2025
Title of Report:	<b>Internal Audit Half Year Report 2025/26 and Management Action Tracking Update Q2</b>
Lead Member:	Councillor Mark Lowry (Cabinet Member for Finance)
Lead Strategic Director:	Ian Trisk-Grove (Service Director for Finance)
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Your Reference:	AUD/LC
Key Decision:	No
Confidentiality:	Part I - Official

## Purpose of Report

This report presents two separate internal audit updates, providing Members of the Audit and Governance Committee with a position statement on the audit work carried out since April 2025:

- **Internal Audit Half Year Report 2025–26:** Provides a mid-year position statement on delivery of the Internal Audit Plan, including assurance opinions issued, progress against planned work, and emerging themes that will inform the annual opinion.
- **Management Action Tracking Update Q2 2025–26:** Summarises progress made in implementing management actions arising from Limited Assurance audits, highlighting overdue actions and those on hold.

Together, these reports support the Committee's oversight of internal audit delivery and the effectiveness of management responses to audit findings.

## Recommendations and Reasons

Members of the Audit and Governance Committee are requested to consider:

1. The assurance position presented within this report, including progress toward the annual internal audit opinion.
2. The delivery of audit work against the approved plan, including any in-year adjustments.
3. The scope, capacity, and resourcing of the internal audit function to complete its planned work.
4. The key audit findings and any significant issues or themes arising from completed engagements.
5. The performance of the internal audit service.
6. The proposed in-year changes to the audit plan, and whether these remain aligned to organisational risk and priorities.

## Alternative options considered and rejected

1. None, as failure to maintain an adequate and effective system of internal audit would contravene the Accounts and Audit Regulations 2015.

## Relevance to the Corporate Plan and/or the Plymouth Plan

The internal audit service assists the Council in delivering robust standards of public accountability and probity in the use of public funds and has a role in promoting high standards of service planning, performance monitoring and review throughout the organisation, together with ensuring compliance with the Council's statutory obligations.

The implementation of all agreed management actions to address audit recommendations are fundamentally linked to delivering the priorities within the Council's Corporate Plan and assists with ensuring limited resources are allocated to priorities which will maximise the benefits to the residents of Plymouth.

Our work supports delivery of the values and priorities set out in Corporate Plan by ensuring that resources are used wisely, and service areas meet the needs of residents, businesses and communities through the delivery of quality public services.

### **Implications for the Medium Term Financial Plan and Resource Implications:**

Delivery of the audit plan assists the council in the provision of quality public services which also demonstrate value for money. It has also helped ensure an effective control environment is maintained in these financially challenging times.

### **Financial Risks**

Failure to mitigate risks highlighted by Internal Audit through implementation of agreed management action may have financial consequences.

### **Legal Implications**

(Provided by Liz Bryant / LB)

There are no specific legal considerations arising from this report

### **Carbon Footprint (Environmental) Implications:**

No impacts directly arising from this report.

### **Other Implications: e.g. Health and Safety, Risk Management, Child Poverty:**

*\* When considering these proposals members have a responsibility to ensure they give due regard to the Council's duty to promote equality of opportunity, eliminate unlawful discrimination and promote good relations between people who share protected characteristics under the Equalities Act and those who do not.*

No impacts directly arising from this report. The work of the internal audit service is an intrinsic element of the Council's overall corporate governance, risk management and internal control framework.

### **Appendices**

*\*Add rows as required to box below*

Ref.	Title of Appendix	Exemption Paragraph Number (if applicable) <i>If some/all of the information is confidential, you must indicate why it is not for publication by virtue of Part 1 of Schedule 12A of the Local Government Act 1972 by ticking the relevant box.</i>						
		1	2	3	4	5	6	7
A	Internal Audit Half Year Report 2025/26							
B	Internal Audit Management Action Update Q2 2025/26							

### **Background papers:**

\*Add rows as required to box below

Please list all unpublished, background papers relevant to the decision in the table below. Background papers are unpublished works, relied on to a material extent in preparing the report, which disclose facts or matters on which the report or an important part of the work is based.

Title of any background paper(s)	Exemption Paragraph Number (if applicable)						
	If some/all of the information is confidential, you must indicate why it is not for publication by virtue of Part 1 of Schedule 12A of the Local Government Act 1972 by ticking the relevant box.						
	1	2	3	4	5	6	7

Sign off:

Fin	<b>ITG. 25.26 .081</b>	Leg	LS/00 0036 09/43 /LB/0 6/11/ 25	Mon Off	Click here to enter text.	HR	Click here to enter text.	Asset s	Click here to enter text.	Strat Proc	Click here to enter text.
Originating Senior Leadership Team member: Ian Trisk-Grove, Service Director for Finance (S151)											
Please confirm the Strategic Director(s) has agreed the report? Yes Date agreed: 23/10/2025											
Cabinet Member approval: Cllr Lowry, verbal via Service Director for Finance S151. Date approved: 05/11/2025											