

<b>MIDDLESBROUGH COUNCIL</b>	
------------------------------	--

<b>Report of:</b>	Head of Internal Audit, Veritau
-------------------	---------------------------------

<b>Submitted to:</b>	Audit Committee
----------------------	-----------------

<b>Date:</b>	13 March 2025
--------------	---------------

<b>Title:</b>	Internal Audit Work Programme 2025/26
---------------	---------------------------------------

<b>Report for:</b>	Information
--------------------	-------------

<b>Status:</b>	Public
----------------	--------

<b>Council Plan priority:</b>	Delivering Best Value
-------------------------------	-----------------------

<b>Executive summary</b>
--------------------------

<p>This report provides the committee with:</p> <ul style="list-style-type: none"><li>• The internal audit work programme for 2025/26</li></ul>
---

## **1. Purpose**

1.1 To seek Members' approval for the 2025/26 planned programme of internal audit.

## **2. Recommendations**

2.1 That the Audit Committee

- Approves the internal audit work programme for 2025/26.

## **3. Background and relevant information**

3.1 Internal audit provides independent and objective assurance and advice on the Council's operations. It helps the organisation to achieve overall objectives by bringing a systematic, disciplined approach to the evaluation and improvement of the effectiveness of risk management, control and governance processes.

3.2 The work of internal audit is governed by the Accounts and Audit Regulations 2015 and relevant professional standards. These include the Public Sector Internal Audit Standards (PSIAS), CIPFA guidance on the application of those standards in Local Government and the CIPFA Statement on the role of the Head of Internal Audit.

3.3 The purpose of this report is to present the internal audit work programme for 2025/26.

### **Internal Audit work programme**

3.4 Appendix 1 sets out proposed internal audit work for 2025/26. The planned work is based on an initial assessment of risk undertaken. The identification of risks included in the assessment has been informed in a number of ways. This includes review of the organisational risk management processes, sector-wide risk information, understanding the Council's strategies and objectives, other known risk areas (for example areas of concern highlighted by management), the results of recent audit work and other changes in Council services and systems.

3.5 The proposed areas of coverage have been subject to consultation with the Audit Committee in December 2024 and senior officers including Directorate Management Teams.

3.6 To meet professional aims and objectives, good practice for internal audit requires us to adopt flexible planning processes. This helps to ensure that internal audit work undertaken during the year is adapted on an ongoing basis to reflect changing and emerging risks within the Council.

3.7 We will regularly discuss the scope and timings of work with officers and management to help ensure that we provide assurance in the right areas and at the right time. Further meetings will be held throughout the year to plan and confirm the scope and timings of audit work. We will also provide regular updates to the Audit Committee on the coverage, scope and findings of our work.

3.8 Total days allocated to internal audit assurance in 2025/26 are 555.

**4. Other potential alternative(s) and why these have not been recommended**

4.1 This report is for information. There are no other options available.

**5. Impact(s) of the recommended decision(s)**

<b>Topic</b>	<b>Impact</b>
Financial (including procurement and Social Value)	There are no specific impacts or implications.
Legal	There are no specific impacts or implications.
Risk	There are no specific impacts or implications.
Human Rights, Public Sector Equality Duty and Community Cohesion	There are no specific impacts or implications.
Climate Change / Environmental	There are no specific impacts or implications.
Children and Young People Cared for by the Authority and Care Leavers	There are no specific impacts or implications.
Data Protection	There are no specific impacts or implications.

**Appendices**

1	Internal audit work programme 2025/26
---	---------------------------------------

**Background papers**

<b>Body</b>	<b>Report title</b>	<b>Date</b>
n/a	n/a	n/a

**Contact:** Phil Jeffrey  
**Email:** [phil.jeffrey@veritau.co.uk](mailto:phil.jeffrey@veritau.co.uk)