

NORTH WEST LEICESTERSHIRE DISTRICT COUNCIL

AUDIT AND GOVERNANCE COMMITTEE – WEDNESDAY, 12
NOVEMBER 2025



Title of Report		INTERNAL AUDIT PROGRESS REPORT	
Presented by		Kerry Beavis Audit Manager	
Background Papers		Global Internal Audit Standards Application note: Global Internal Audit Standards in the UK Public Sector Internal Audit Plan 2025/26	Public Report: Yes
Financial Implications		None	
		Signed off by the Section 151 Officer: Yes	
Legal Implications		None	
		Signed off by the Monitoring Officer: Yes	
Staffing and Corporate Implications		None	
		Signed off by the Head of Paid Service: Yes	
Purpose of Report		To inform the Audit and Governance Committee of progress against the Internal Audit plan for 2025/26 and to highlight any incidences of significant control failings or weaknesses that have been identified.	
Recommendations		THAT THE AUDIT AND GOVERNANCE COMMITTEE NOTES THE INTERNAL AUDIT PROGRESS REPORT FOR QUARTER 2	

1.0 BACKGROUND

- 1.1 The Global Internal Audit Standards in the Public Sector require that the Council's Audit and Governance Committee approve the audit plan and monitor progress against it. The Standards require that the Audit and Governance Committee receive periodic reports on the work of internal audit.
- 1.2 The Audit and Governance Committee approved the 2025/26 Audit Plan on 23 April 2025. Quarterly progress reports are received by the Audit and Governance Committee.

2.0 PROGRESS REPORT

- 2.1 The Internal Audit Progress Report for the period 1 July 2025 to 30 September 2025 (Q2) is attached at appendix 1.

3.0 FINANCIAL IMPLICATIONS

- 3.1 There are no financial implications with this report.

Policies and other considerations, as appropriate	
Council Priorities:	An effective audit service supports all council priorities.
Policy Considerations:	None
Safeguarding:	There are no specific safeguarding risks associated with this report.
Equalities/Diversity:	None
Customer Impact:	None
Economic and Social Impact:	None
Environment, Climate Change and Zero Carbon	None
Consultation/Community/Tenant Engagement:	The report was reviewed by the Corporate Leadership Team on 24 September 2025.
Risks:	There are no specific risks associated with this report, however, if the Audit and Governance Committee did not receive periodic reports from Internal Audit there would be a risk of not conforming with the Global Internal Audit Standards in the Public Sector.
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