NORTH WEST LEICESTERSHIRE DISTRICT COUNCIL

AUDIT AND GOVERNANCE COMMITTEE – WEDNESDAY, 5 AUGUST 2026

Title of Report	**INTERNAL AUDIT PROGRESS REPORT 2026/27 (Q1)**	
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 2026/27	**Public Report:** Yes
Financial Implications	None	
	Signed off by the Section 151 Officer: yes	
Legal Implications	None	
	Signed off by the Deputy 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 2026/27 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 2026/27 QUARTER 1.**	

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 2026/27 Audit Plan on 29 April 2026. 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 April 2026 to 30 June 2026 (Q1) is attached at appendix 1.

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 June 2026.
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 UK Public Sector.
Officer Contact	Kerry Beavis Audit Manager Kerry.beavis@nwleicestershire.gov.uk