Medway Council
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Audit Committee

10 September 2026

Internal Audit Update 1 April to 31 July 2026

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Summary

This report provides Members with an update on the work, outputs, and performance of the Internal Audit Team for the period 1 April to 31 July 2026.

1. Recommendations

1.1. The Committee is recommended to note the outputs and performance against the Internal Audit Plans for Medway for the period 01 April to 31 July 2026 as detailed at Appendix 1.

2. Budget and policy framework

2.1. Council delegates responsibility for the oversight and monitoring the effectiveness of the Internal Audit and Counter Fraud Shared Service to the Audit Committee.

3. Background

3.1. The Global Internal Audit Standards (the Standards) require the Chief Audit Executive to report to the Board (Audit Committee) and Senior Management on the results of internal audit activity, including conclusions, themes, assurance, advice, insights, and monitoring results.

3.2. As detailed in the Internal Audit Charter, progress updates covering these areas will be provided three times during the year.

4. Internal Audit Update Report

4.1. The report at Appendix 1 is the first of three updates to be produced during 2026-27, detailing the work undertaken by the Internal Audit Team between 01 April to 31 July 2026 and the progress made against the Q1-Q2 workplan.

4.2. While this update relates to progress against the agreed plan for Q1-Q2, the percentage outturns for plan delivery and plan underway, detailed in section 7, are based on the expected number of reviews to be undertaken during the full year with the projected resource available at the start of the year.

4.3. Section nine of the update report includes details of actions that are more than six months overdue. Services have provided updates in relation to these actions and the reasons for delayed implementation.

5. Risk management

5.1. This report, summarising the work of the Internal Audit Team, provides a key source of assurance for the council on the adequacy and effectiveness of its internal control arrangements.

6. Climate change implications

6.1. There are no climate change implications in this report.

7. Local Government Reorganisation (LGR) Implications

7.1. There are no direct LGR implications linked to this report.

8. Financial implications

8.1. An adequate and effective Internal Audit function provides the Council with assurance on the proper, economic, efficient, and effective use of council resources in delivery of services.

9. Legal implications

9.1. The Accounts and Audit Regulations 2015 require local authorities to: undertake an effective internal audit to evaluate the effectiveness of its risk management, control, and governance processes, taking into account Global Internal Audit Standards and associated guidance. The Section 151 Officer of a local authority is responsible for establishing the internal audit service.

Lead officer contact

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Appendices

Appendix 1 – Internal Audit Update report.

Background papers

None