



Audit and Standards Advisory Committee
3 February 2026

Report from the Corporate Director of Finance and Resources

**Lead Member - Deputy Leader and Cabinet Member for Finance and Resources
(Councillor Mili Patel)**

Internal Audit Interim Report 2025-26 - Addendum

Wards Affected:	All
Key or Non-Key Decision:	Not Applicable
Open or Part/Fully Exempt: (If exempt, please highlight relevant paragraph of Part 1, Schedule 12A of 1972 Local Government Act)	Open
List of Appendices:	One Appendix 1: Internal Audit Interim Report 2025-26 - Addendum
Background Papers:	None
Contact Officer(s): (Name, Title, Contact Details)	Darren Armstrong, Deputy Director Organisational Assurance and Resilience 020 8937 1751 Darren.Armstrong@brent.gov.uk

1.0 Executive Summary

- 1.1 Further to feedback from the Audit and Standards Advisory Committee on 3 December 2025, this report provides an update on action owners, accepted recommendations, and implementation dates for audits reported as completed within the Interim Internal Audit Report. It also reinstates the 'Basis of Our Classifications' and 'Assurance Definitions' for clarification. These details are presented in Appendix 1.

2.0 Recommendations

- 2.1 The Committee is asked to note the report.

3.0 Detail

3.1 Contribution to Borough Plan Priorities & Strategic Context

- 3.1.1 The role and mission of the Internal Audit function is to enhance and protect organisational value by providing risk-based and objective assurance, advice and insight. Internal Audit helps the Council to accomplish its objectives by bringing a systematic, disciplined approach to evaluating and improving the effectiveness of the governance, risk management and control processes in place.
- 3.1.2 The mission of Internal Audit is achieved through providing a combination of risk-based assurance and consulting activities. The assurance suite of work involves assessing how well the systems and processes are designed and operating in order to effectively mitigate risk, while consulting activities aid with the improvement in systems and processes where necessary.
- 3.1.3 The response of the Council to the activity of Internal Audit should lead to the strengthening of governance arrangements and the control environment, and therefore, contribute to the achievement of strategic objectives.

3.2 Interim Internal Audit Report Update

- 3.2.1 This update responds to the Committee's request for greater clarity on the implementation of agreed actions within the Interim Internal Annual Report. Appendix 1 sets out:
- Responsible officers for each audit area;
 - Accepted recommendations and their priority;
 - Implementation dates; and
 - Basis of our classifications and assurance definitions to support interpretation of audit outcomes.

4.0 Stakeholder and ward member consultation and engagement

- 4.1 None.

5.0 Financial Considerations

- 5.1 The report is for noting and so there are no direct financial implications.

6.0 Legal Considerations

- 6.1 All Local Authorities are required to make proper provision for Internal Audit in line with the 1972 Local Government Act and Accounts and Audit Regulations 2011 (as amended). The Public Sector Internal Audit Standards 2017, also require proper planning of audit work.

7.0 Equity, Diversity & Inclusion (EDI) Considerations

7.1 None.

8.0 Climate Change and Environmental Considerations

8.1 None.

9.0 Communication Considerations

9.1 None.

Report sign off:

Minesh Patel

Corporate Director of Finance and Resources