

Item 3c

23rd June 2026



Glasgow City Council

Strathclyde Pension Fund Committee

Report by Head of Audit and Inspection

Contact: Jillian Campbell

Extension: 74247

**INTERNAL AUDIT ANNUAL REPORT 2025/26
AND
DRAFT ANNUAL GOVERNANCE STATEMENT**

Purpose of Report

The attached Annual Audit Report provides members of the Strathclyde Pension Fund Committee with an overview of the work of Glasgow City Council's Internal Audit section for the year ended 31st March 2026 in relation to the Strathclyde Pension Fund.

Appendix 1 provides the proposed Draft Annual Governance Statement 2025/26 for the Strathclyde Pension Fund. The Statement will be included in the annual report for the year ended 31st March 2026.

Recommendation

Members are asked to note the content of the Internal Audit Annual Report 2025/26.

Members are asked to approve the Draft Annual Governance Statement for 2025/26.

Ward No(s):

Citywide:

Local member(s) advised: Yes No Consulted: Yes No

1. Introduction

- 1.1 The Local Authority Accounts (Scotland) Regulations 2014 require the effectiveness of the system of internal control to be reviewed annually and the Committee to assess the efficiency and effectiveness of the Internal Audit function. The Regulations also require an Annual Governance Statement to be approved.

The objective of this report is to provide a review of the performance of Internal Audit for the year 2025/26 and to give an opinion on the adequacy of the Strathclyde Pension Fund's system of internal control. The proposed Draft Annual Governance Statement for the Strathclyde Pension Fund is included at Appendix 1.

- 1.2 Internal Audit is an independent appraisal function within Glasgow City Council (the Council), the administering authority. The objectives of Internal Audit are to:

- examine and evaluate internal control systems and governance arrangements within the Council, and therefore the Strathclyde Pension Fund;
- give assurances to elected Members and senior officials on the adequacy and robustness of these systems; and
- assist elected Members and officers of the Council in the effective discharge of their responsibilities.

- 1.3 The work of Internal Audit is based on an annual audit plan which is prepared after a risk assessment of all potential audit issues identified by Internal Audit, the Executive Director of Financial Services, and the Director of the Strathclyde Pension Fund and takes account of the work of the external auditor.

- 1.4 Internal Audit adheres to standards and guidelines laid down by relevant bodies and professional institutions. In particular, Internal Audit is required to comply with the new Global Internal Audit Standards (in the UK Public Sector) (GIAS), which have been adopted by the Relevant Internal Audit Standard Setters (RIASS). The RIASS includes, among others, HM Treasury, the Scottish Government and the Chartered Institute of Public Finance and Accountancy (CIPFA).

- 1.5 As part of the standards, Internal Audit is required to undertake annual self-assessments. The GIAS also continue the requirement for an external assessment of an organisation's Internal Audit function, which must be conducted at least once every five years by a qualified, independent reviewer from outside of the organisation. The 2025/26 self-assessment has confirmed that Internal Audit conforms with the requirements of the GIAS. The next external

assessment is due to be undertaken by Leeds City Council in 2026/27. A Quality Assurance and Improvement Programme (QAIP) is in place to further enhance the Internal Audit service (Appendix 2).

- 1.6 The Strathclyde Pension Fund uses and relies on a number of the Council systems, processes and controls. As such, any matters arising from the review of the Council's system of internal control are considered for relevance to the Strathclyde Pension Fund.

The Role of the Head of Audit and Inspection

- 1.7 The CIPFA guidance in relation to "The Role of the Head of Internal Audit in Public Service Organisations" is intended to provide best practice for Heads of Internal Audit to achieve.
- 1.8 The role of the Head of Audit and Inspection in Glasgow City Council meets the principles set out in CIPFA's statement.

Review of Internal Audit 2025/26

Resourcing

- 1.9 The Head of Audit and Inspection reviewed the current number of staff within Internal Audit and the skills of the team and has concluded that it is adequately resourced and has the necessary skills to carry out its function. Summary information is provided in Table 1.

Table 1. Audit Team – Establishment available to draw on for Strathclyde Pension Fund as at 31st March

		2025/26	2024/25
1	Number of CCAB Qualified staff (FTE*)	12.8	13.8
2	Number of staff with a recognised Fraud Qualification (FTE)	4.2	4.6
3	Number of Trainees (FTE)	10	10
4	Number of technical staff (FTE)	1	1
5	Training Days (incl. professional qualification)	315	281
6	Training Days per Staff Member	11.7	9.9
7	Sickness absence per staff member (annual target < 5 days)	11.6	11.7

* Full Time Equivalent

1.10 Table 1 shows that there has been a net reduction in the number of qualified staff from the previous year. The recruitment market for qualified accountants and auditors remains very challenging and therefore when staff accept external opportunities, it is currently difficult to backfill these posts. Our focus remains on “growing our own” through our graduate and apprentice trainee program.

1.11 Whilst sickness absence remains higher than expected, exceeding our target days. Management continued to apply the Council’s Attendance Management Policies with support from colleagues in HR.

Audit plan management – Planned Assurance Work

1.12 During 2025/26 the following assurance reviews were undertaken, with a total of 40 days allocated:

- Direct Impact Portfolio, and
- Altair System.

Audit plan management – Governance

1.13 Internal Audit continued to play a leading role in the review of Corporate Governance across the Council, including the Strathclyde Pension Fund. The Strathclyde Pension Fund is required to complete an annual self-assessment questionnaire, and this is used to help inform the Annual Governance Statement. The responses to the questionnaire are scrutinised by Internal Audit and a rolling programme of audit testing of the responses is undertaken.

2. Update on Governance Issues reported in prior year

2.1 The 2021/22 Annual Governance Statement included an unsatisfactory audit opinion relating to ICT security and service delivered via the council's Managed Service provider. Since then, considerable work has been undertaken to deliver improvements to the council's security environment, including technical, governance, reporting and risk management aspects and whilst a number of higher risk areas are now mostly mitigated, there are other areas where remediation is still ongoing. Therefore, the Council Family remained exposed to risk in this area during 2025/26. Through the Road to Multi-Source Strategy (R2MS), management continue to work with the council's Managed Security Services Provider (MSSP) and individual Managed Service Providers (MSPs) to mitigate the risks in this complex and ever-changing area, as much as possible during 2026/27.

3. 2025/26 Audit Workplan

3.1 There were no changes to the Audit Plan approved by Committee in March 2026. All planned fieldwork has been completed and the results of all assurance audits undertaken at the Strathclyde Pension Fund are reported to the Strathclyde Pension Fund Committee. Internal Audit will undertake follow up work during 2026/27 to confirm implementation of any agreed recommendations, the results of the follow up audit work will be formally reported back to the Committee during 2026/27.

4. 2025/26 Audit issues

- 4.1 Where the audit opinion arising from an audit states that the control environment has been assessed as unsatisfactory the concerns highlighted are reported here and in the Annual Governance Statement. In 2025/26 there were no unsatisfactory audit opinions issued.
- 4.2 The Strathclyde Pension Fund uses and relies on a number of the Council systems, processes and controls. As such, any significant governance issues reported in the Council's Annual Governance Statement are considered for relevance to the Strathclyde Pension Fund.
- 4.3 In June 2025, the council was impacted by a cyber incident. This was an opportunistic attack on a third-party supplier, rather than on the council itself, with access gained through the supplier's network, rather than via any council system or user. The isolation of the affected servers meant that a number of the council's web-based services, were affected for a period to September 2025. An accredited cyber incident responder was appointed to undertake forensic investigations into the incident and advise on remediation and root cause. An internal audit review of the lessons learned has been completed and reported to the council's Finance and Audit Scrutiny Committee on 20 May 2026. The council dealt with the incident in a managed and appropriate manner with lessons identified to be addressed going forward, and a cyber incident response planning exercise was undertaken on 27 May 2026

5. National Fraud Initiative (NFI)

- 5.1 In October 2024 Glasgow City Council provided data for the 2024/25 National Fraud Initiative (NFI), which included pensions data supplied by the Strathclyde Pension Fund Office. This data was matched with other national data including Department of Work and Pensions records of deceased persons, as well as data from other local authorities and the health service.
- 5.2 The results from the data matching exercise were released in December 2024 and the Strathclyde Pension Fund Office received 2,775 initial matches to investigate. A small number of additional matches have since been released. A breakdown of the total matches released is shown in the table below.

Table 2: National Fraud Initiative Matches

Priority	Match Type	Total Number of Matches Received	
High	Pensions to DWP Deceased	1,219	
	Deferred Pensions to DWP Deceased	135	
	Pensions to Payroll	1,421	
	Total High Priority Matches		2,775
Medium	Pensions to Police Data	1	
	Total Medium Priority Matches		1
	Total Matches to be investigated		2,776

5.3 2,683 matches have been processed and 43 are in progress. A total of 31 errors have been identified, with a value of £85,884.

6. Opinion

6.1 The Strathclyde Pension Fund has a system of internal control designed to manage risk to a reasonable level. Internal controls cannot eliminate the risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable and not absolute assurance of effectiveness.

6.2 Based on the audit work undertaken, the assurances provided by the Executive Director of Financial Services and the Director of Pensions, and excluding the issues noted above, it is my opinion that reasonable assurance can be placed upon the adequacy and effectiveness of the governance and control environment which operated during 2025/26.

Jillian Campbell
Head of Audit & Inspection
Glasgow City Council

June 2026

7. Policy and Resource Implications

Resource Implications:

Financial: Internal Audit services are included within the Central Support Services cost.

Legal: Compliance with the Local Authority Accounts (Scotland) Regulations 2014

Personnel: None

Procurement: None

Equality and Socio-Economic Impacts:

Does the proposal support the Council's Equality Outcomes 2025-29? Please specify. No specific proposals are included within this report.

What are the potential equality impacts as a result of this report? No significant impact.

Please highlight if the policy/proposal will help address socio-economic disadvantage. There are no equality impacts as a result of this report.

Climate Impacts:

Does the proposal support any Climate Plan actions? Please specify: Not Applicable

What are the potential climate impacts as a result of this proposal? Not Applicable

Will the proposal contribute to Glasgow's net zero carbon target? Not Applicable

Privacy and Data Protection Impacts: None

8. Recommendations

Members are asked to note the content of the Internal Audit Annual Report 2025/26.

Members are asked to approve the Draft Annual Governance Statement for 2025/26 (at Appendix 1).

1. Role and responsibilities

Glasgow City Council (“the Council”) has statutory responsibility for the administration of the Local Government Pension Scheme (“LGPS”) in the West of Scotland, both on its own behalf and in respect of the other 11 local authorities in the former Strathclyde area, and around 140 other large and small employers.

The main functions are management and investment of the Strathclyde Pension Fund and administration of scheme benefits. These functions are carried out in accordance with the Local Government Pension Scheme (Scotland) Regulations which are statutory instruments made under the Superannuation Act 1972 and Public Service Pensions Act 2013.

Glasgow carries out its role as Administering Authority via:

- the Strathclyde Pension Fund Committee and Strathclyde Pension Fund Board;
- the Strathclyde Pension Fund Office (SPFO), a division of the Council’s Financial Services Department;
- the Strathclyde Pension Fund (the Fund).

2. Delegation

The function of maintaining the Strathclyde Pension Fund is delegated by the Council to its Strathclyde Pension Fund Committee. Certain parts of the function are further delegated to the Executive Director of Financial Services and the Director of Strathclyde Pension Fund as set out in the Fund’s Statement of Investment Principles and Administration Strategy. The Fund’s policy documents are available in the Publications area of its website at: www.spfo.org.uk

3. Terms of delegation

The terms, structure and operational procedures of delegation are set out in the Council’s Scheme of Delegated Functions and Standing Orders. These are available at: [Key Corporate Governance Policy Plans - Glasgow City Council](#)

4. Committee meetings

Meetings of the Strathclyde Pension Fund Committee are held quarterly. Occasional ad hoc meetings are also held as required. Committee meeting dates are listed in the Council Diary which is available at: [Committee Calendar](#)

5. Representation

The Strathclyde Pension Fund Committee is comprised solely of elected members of Glasgow City Council.

6. Compliance

The Committee arrangements were compliant with guidance provided by Scottish Ministers. The extent of this is detailed in the Strathclyde Pension Fund – Governance Compliance Statement included in the Fund’s annual report.

7. Pension Board

The Strathclyde Pension Fund Board was established on 1st April 2015 in terms of the Local Government Pension Scheme (Governance) (Scotland) Regulations 2015, replacing the previous Representative Forum. The Strathclyde Pension Fund Board is comprised of representatives from the Fund’s principal employers and trade unions.

8. Scope of responsibility

As the administering authority for the Fund, the Council is responsible for ensuring that its business, including that of the Fund, is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively. The Council also has a statutory duty to make arrangements to secure best value under the Local Government in Scotland Act 2003.

In discharging this overall responsibility, the Strathclyde Pension Fund Committee is responsible for putting in place proper arrangements (known as the governance framework) for the governance of its affairs and facilitating the effective exercise of its functions, which includes arrangements for the management of risk.

The Council has a Local Code of Corporate Governance (the Code), which is consistent with the principles of the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Society of Local Authority Chief Executives (SOLACE) Framework: Delivering Good Governance in Local Government. The Code is currently under detailed review, taking into account the 2025 Addendum to the Delivering Good Governance Framework, and is expected to be concluded soon. The current version remains relevant and evidences the Council’s commitment to achieving good governance and demonstrates how it complies with recommended governance standards.

The work of the Strathclyde Pension Fund is governed by the Code and by regulations specific to administration of pension funds. The Strathclyde Pension Fund is governed by the Local Government Pension Scheme (Scotland) Regulations. These include requirements for the preparation and production of

a number of key policy documents including a Funding Strategy Statement and Statement of Investment Principles. These documents set out the Fund's objectives together with the main risks facing the Fund and the key controls in place to mitigate those risks. A Risk Register is maintained to facilitate detailed risk monitoring, and an annual Business Plan is produced to agree development and business priorities. All of these documents are available at the Fund's website at: www.spfo.org.uk

The Council's Executive Director of Financial Services is responsible for arranging the proper administration of the financial affairs of the Strathclyde Pension Fund and is professionally qualified and suitably experienced to lead the finance function. The Strathclyde Pension Fund complies with the CIPFA Statement on "*The Role of the Chief Financial Officer in Local Government 2016*".

The Strathclyde Pension Fund complies with the requirements of the CIPFA Statement on "*The Role of the Head of Internal Audit in Public Organisations 2019*". Glasgow City Council's Head of Audit and Inspection has responsibility for the Strathclyde Pension Fund's internal audit function and is professionally qualified and suitably experienced to lead and direct internal audit staff. The Internal Audit service has been subject to external verification of its compliance with the CIPFA "Public Sector Internal Audit Standards 2017" during 2020/21. It was confirmed that the Internal Audit service conforms with the requirements of the Public Sector Internal Audit Standards and a review of compliance with the new Global internal Audit Standards (in the UK public sector) will be undertaken in 2026/27. The Internal Audit section also continues to hold BSi quality accreditation under ISO9001:2015.

These arrangements also include an internal audit of an internal control environment which should:

- safeguard the contributions made by employees and employers to provide funds to meet the future pension liabilities of the Fund's members,
- ensure control over the investment managers charged with growing the value of the Fund to meet future liabilities, and
- secure payment to the retired members of the Fund.

The Council has assessed its compliance with the CIPFA Financial Management Code (2019), which became mandatory from 2021/22 onwards. The Financial Management Code provides guidance for good and sustainable financial management in local authorities. By complying with the principles and standards within the code authorities will be able to demonstrate their financial sustainability. Council management undertook a self-assessment against the

Financial Management Code during 2025/26, which confirmed overall compliance with the Code's requirements.

The Committee's terms of reference state that the Committee has the power to discharge all functions and responsibilities relating to the Council's role as administering authority for the Strathclyde Pension Fund in terms of the Local Government (Scotland) Act 1994, the Public Service Pensions Act 2013 and the scheme regulations. The Committee is also responsible for the governance arrangements including regulatory compliance and implementation of audit recommendations.

Due to the structure and nature of the Strathclyde Pension Fund, financial data is held and transactions processed via a number of different sources, systems and reporting mechanisms:

- Funding: long terms cash flows and financial requirements are assessed in the three-yearly actuarial valuations. A quarterly funding projection is also produced by the Fund actuary.
- Investment: day-to-day management of investments is outsourced to a number of external parties. Detailed investment records are maintained by the Fund's external investment managers and global custodian and summarised in regular investment reports.
- Administration: the Fund uses Altair, a bespoke LGPS administration system, for calculating and recording pensions benefits. Payments are made from the Fund's bank account, and the Council's SAP-based financial system is used for reporting.

Given the role of the external investment managers it is essential that the Fund obtains assurances on the adequacy of the internal financial control systems operated by them. The main source of this assurance is the annual audit report produced by each of the managers' independent service auditors. Fund officers obtain and review these reports for each of the investment managers and the global custodian, which is responsible for the safekeeping and servicing of the Fund's assets. Current practice is for the findings of these reports to be reported to the Strathclyde Pension Fund Committee only by exception where there are audit concerns.

As part of the investment monitoring, a reconciliation process is well established which involves the completion of a quarterly performance reconciliation and an accounting reconciliation by the custodian Northern Trust.

9. Review of effectiveness

The Council and the Strathclyde Pension Fund have systems of internal control designed to manage risk to a reasonable level. Internal controls cannot eliminate the risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is an ongoing process designed to identify and prioritise the risks to the achievement of the Fund's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised. A review of the Fund's governance framework is conducted on an annual basis by means of a self-assessment questionnaire based on the principles contained in the CIPFA/SOLACE Framework. Issued by Internal Audit it is designed to allow the Director of the Strathclyde Pension Fund to determine the extent to which the Fund complies with these principles. The accuracy of the responses to this questionnaire is reviewed and tested on a rolling basis by Internal Audit.

The Committee is responsible for ensuring the continuing effectiveness of the governance framework and system of internal control. The review of effectiveness is informed by the work of the Committee and SPFO, the Head of Audit and Inspection's annual report and by observations made by the external auditors. The conclusions of the review are reflected in the overall conclusion, which is documented at section 13 Certification.

10. Update on Significant Governance Issues Previously Reported

There were no significant governance issues in 2024/25 specific to the Strathclyde Pension Fund. The Council's governance statement in 2022/23, reported one significant governance issue impacting the Strathclyde Pension Fund which is still relevant. The Strathclyde Pension Fund uses and relies on a number of the Council systems, processes and controls and the Council identified a significant issue in relation to the current IT arrangements.

IT arrangements - The improvements required were outwith the control of the Strathclyde Pension Fund and were being progressed by the Council through an agreed action plan. Since then, considerable work has been undertaken to deliver improvements to the council's security environment, including technical, governance, reporting and risk management aspects and whilst a number of higher risk areas are now mostly mitigated, there are other areas where remediation is still ongoing. Therefore, the Council Family remained exposed to risk in this area during 2025/26. Through the Road to Multi-Source Strategy (R2MS), management continue to work with the council's Managed Security Services Provider (MSSP) and individual Managed Service Providers (MSPs) to mitigate the risks in this complex and ever-changing area, as much as possible during 2026/27.

11. Significant Governance Issues 2025/26

In June 2025, the council was impacted by a cyber incident. This was an opportunistic attack on a third-party supplier, rather than on the council itself, with access gained through the supplier's network, rather than via any council system or user. The isolation of the affected servers meant that a number of the council's web-based services, were affected for a period to September 2025. An accredited cyber incident responder was appointed to undertake forensic investigations into the incident and advise on remediation and root cause. An internal audit review of the lessons learned has been completed and reported to the council's Finance and Audit Scrutiny Committee on 20 May 2026. The council dealt with the incident in a managed and appropriate manner with lessons identified to be addressed going forward, and a cyber incident response planning exercise was undertaken on 27 May 2026

12. Internal Audit Opinion

During 2025/26 the following assurance reviews were undertaken:

- Direct Impact Portfolio, and
- Altair System.

Based on the audit work undertaken, the assurances provided by the Executive Director of Financial Services and the Director of Pensions, and excluding the issues noted above, it is the Head of Audit and Inspection's opinion that reasonable assurance can be placed upon the adequacy and effectiveness of the governance and control environment which operated during 2025/26.

13. Certification

It is our opinion that reasonable assurance can be placed upon the adequacy and effectiveness of the systems of governance that operated in the Strathclyde

Pension Fund during 2025/26. The work undertaken by Internal Audit has shown that the arrangements in place are generally operating as planned. We consider the governance and internal control environment operating during 2025/26 to provide reasonable and objective assurance that any significant risks impacting on the Fund's ability to achieve its objectives will be identified and actions taken to avoid or mitigate the impact.

Where areas for improvement have been identified and action plans agreed, we will ensure that they are treated as priority and progress towards implementation is reviewed by the Strathclyde Pension Fund Leadership Team, Board and Committee.

We will continue to review and enhance, as necessary, our governance arrangements.

Councillor Richard Bell
City Treasurer and Convener
Strathclyde Pension Fund Committee
June 2026

Susanne Millar
Chief Executive
Glasgow City Council
June 2026

APPENDIX 2

Glasgow City Council – Internal Audit

Quality Assurance and Improvement Programme (QAIP)

Introduction

Internal Audit's Quality Assurance and Improvement Programme (QAIP) is designed to provide reasonable assurance to the various stakeholders of Glasgow City Council Internal Audit Services that Internal Audit:

- Performs its work in accordance with its Audit Charter, which is consistent with the Global Internal Audit Standards, Application Note Global Internal Audit Standards in the UK Public Sector, CIPFA Code of Practice for the Governance of Internal Audit in UK Local Government, Definition of Internal Auditing and ISO 9001: 2015,
- Operates in an efficient and effective manners; and
- Is adding value and continually improving Internal Audit operations.

The Head of Audit and Inspection is ultimately responsible for the QAIP, which covers all types of Internal Audit activities, including Audit Glasgow activity. The QAIP must include both internal and external assessments. Internal assessments are both ongoing and periodical and external assessments must be undertaken at least once every five years.

Internal Assessment

Internal assessment is made up of both ongoing reviews and periodic reviews.

Ongoing reviews

Ongoing assessments are conducted through:

- Audit Manager supervision of audit assignments.
- Audit Manager review of electronic working papers and associated evidence during each audit assignment.
- Audit policies and procedures used for each audit assignments including the Audit Manual, and Quality Policies and Guidance Notes to ensure compliance with applicable planning, fieldwork and reporting standards.

- Customer surveys for audit assignments to gain client feedback which feeds through to improvement plans and opportunities for improvement.
- Analysis of key performance indicators to manage Internal Audit effectiveness and efficiency.
- All draft and final reports are reviewed by a member of the Internal Audit Senior Management team prior to issue.

Periodic reviews

- Performs its work in accordance with its Audit Charter, which is consistent with the Global Internal Audit Standards, Application Note Global Internal Audit Standards in the UK Public Sector, CIPFA Code of Practice for the Governance of Internal Audit in UK Local Government, Definition of Internal Auditing and ISO 9001: 2015,
- Operates in an efficient and effective manners; and
- Is adding value and continually improving Internal Audit operations.

The Head of Audit and Inspection is ultimately responsible for the QAIP, which covers all types of Internal Audit activities, including Audit Glasgow activity. The QAIP must include both internal and external assessments. Internal assessments are both ongoing and periodical and external assessments must be undertaken at least once every five years.

2. Internal Assessment

Internal assessment is made up of both ongoing reviews and periodic reviews.

3. Ongoing reviews

Ongoing assessments are conducted through:

- Audit Manager supervision of audit assignments.
- Audit Manager review of electronic working papers and associated evidence during each audit assignment.
- Audit policies and procedures used for each audit assignments including the Audit Manual, and Quality Policies and Guidance Notes to ensure compliance with applicable planning, fieldwork and reporting standards.
- Customer surveys for audit assignments to gain client feedback which feeds through to improvement plans and opportunities for improvement.
- Analysis of key performance indicators to manage Internal Audit effectiveness and efficiency.

- All draft and final reports are reviewed by a member of the Internal Audit Senior Management team prior to issue.

4. Periodic reviews

Periodic assessments are designed to assess conformance with the Audit Charter, the Global Internal Audit Standards, Application Note Global Internal Audit Standards in the UK Public Sector, CIPFA Code of Practice for the Governance of Internal Audit in UK Local Government, Definition of Internal Auditing and the Quality procedures and are conducted through:

- Internal quality audits undertaken in accordance with the Internal Audit Quality Procedures.
- Review of internal audit performance key performance information by the Senior Management team.
- Regular Managers meetings to discuss ongoing performance issues and delivery of the Audit Plan.
- Regular activity and performance reporting to the Financial Services Leadership Team.
- Annual self assessment review of compliance with the Global Internal Audit Standards.
- Regular activity and performance reporting to the Council's Corporate Management Team.
- 6 monthly activity and performance reporting to Elected Members through the Council's Finance and Audit Scrutiny Committee.
- Head of Audit and Inspection's Annual Report to Elected Members on internal audit activity for the previous year.

External Assessment

External Assessment will appraise and express an opinion about Internal Audits conformance with Standards.

An External Quality Assessment (EQA) will be conducted every five years by a qualified, independent assessor from outwith the Council. The current EQA was undertaken by Birmingham City Council during 2020/21 and the next review will be undertaken by Leeds City Council in 2026/27.

An annual review, and three-year re-certification review is undertaken by British Standards assessors as a requirement of our ISO9001:2015 accreditation. The latest review was undertaken in February 2026.

Reporting

Internal Assessments – reports on internal assessments are reported to the Internal Audit Senior Management Team, the Financial Services Leadership Team and the Council's Finance and Audit Scrutiny Committee.

External Assessments – results of external assessments will be reported to the Council Committee responsible for Audit matters, the Chief Executive and Executive Director of Finance.

Follow up – the Head of Audit and Inspection will be responsible for implementing all agreed actions arising from both internal and external assessments within the agreed timeframes.