

26th November 2025

INTERNAL AUDIT PROGRESS REPORT NOVEMBER 2025

SUMMARY:

As required by the Global Internal Audit Standards in UK Public Sector this report presents the Internal Audit Progress Report November 2025.

- The Internal Audit Progress Report – November 2025 (Appendix A) provides the Audit and Governance Committee with an overview of internal audit activity against assurance work completed in accordance with the approved audit plan and to provide an overview of key updates pertinent to the discharge of the committee's role in relation to internal audit.

RECOMMENDATION:

Members are requested:

- to **note** the Internal Audit Progress Report – November 2025 (Appendix A).

1 Introduction

- 1.1 The mandate for internal audit in local government is specified within the Accounts and Audit [England] Regulations 2015, which states:

'A relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.'

- 1.2 From 1 April 2025, the 'standards or guidance' in relation to internal audit are those laid down in the Global Internal Audit Standards (GIAS), Application Note: Global Internal Audit Standards in the UK Public Sector (Application Note) and the Code of Practice for the Governance of Internal Audit in UK Local Government. The collective requirements shall be referred to as the Global Internal Audit Standards in the UK Public Sector (the Standards).
- 1.3 The Southern Internal Audit Partnership have made all necessary adaptations to its processes, procedures and practices to ensure it is best placed to conform with these requirements with effect from 1 April 2025.

- 1.4 In accordance with proper internal audit practices (Global Internal Audit Standards in the UK Public Sector), the Chief Internal Auditor is required to provide a written status report to the Audit and Governance Committee, summarising:
- ongoing confirmation or otherwise regarding independence, and impairment [Standard 7.1]
 - a summary of significant issues and escalation of matter of importance [Standard 8.1]
 - overview and sufficiency of resourcing [Standards 8.2, 10.1, 10.2, and 10.3]
 - communicating of unresolved issues that fall outside of the Council's risk tolerance [Standard 11.5]
 - update on progress and any changes to the annual audit plan [Standard 9.4]
 - internal audit performance measures [Standard 12.2]
 - status of 'live' internal audit reports and status on the implementation of management actions [Standard 15.2]
- 1.5 Appendix A summarises the activities of internal audit for the period up to November 2025

2 Recommendation

- 2.1 Members are requested to note the Internal Audit Progress Report – November 2025 (Appendix A)

AUTHOR: Neil Pitman, Head of Southern Internal Audit Partnership
Neil.pitman@hants.gov.uk

HEAD OF SERVICE: Peter Vickers, Executive Head of Financial Services and S151 Officer



Southern Internal Audit Partnership

Assurance through excellence
and innovation

Internal Audit Progress Report Rushmoor Borough Council

Prepared by: Neil Pitman, Head of Partnership

November 2025

1. Internal Audit Mandate

The mandate for internal audit in local government is specified within the Accounts and Audit [England] Regulations 2015, which states:

'5. (1) A relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.

(2) Any officer or member of a relevant authority must, if required to do so for the purposes of the internal audit—

(a) make available such documents and records; and

(b) supply such information and explanations

as are considered necessary by those conducting the internal audit.'

The role of internal audit is best summarised through its definition within the Standards, as an:

'An independent, objective assurance and advisory service designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management, and control processes.'

The Council is responsible for establishing and maintaining appropriate risk management processes, control systems, accounting records and governance arrangements. Internal audit plays a vital role in advising the Council that these arrangements are in place and operating effectively.

The Council's response to internal audit activity should lead to the strengthening of the control environment and, therefore, contribute to the achievement of the organisation's objectives.

2. Internal Audit Standards

With effect from 1 April 2025, the 'Standards' against which internal audit within the public sector must conform are those laid down in the Global Internal Audit Standards, Application Note: Global Internal Audit Standards in the UK Public Sector and the Code of Practice for the Governance of Internal Audit in UK Local Government. The collective requirements are referred to as the Global Internal Audit Standards in the UK Public Sector.

3. Purpose of Report

In accordance with proper internal audit practices (Global Internal Audit Standards in the UK Public Sector), and the Internal Audit Charter the Chief Internal Auditor is required to provide a written status report to Senior Management and the Corporate Governance Audit & Standards Committee, summarising:

- The monitoring of 'live' internal audit reports
- an update on progress against the annual audit plan and any subsequent revisions
- acknowledgement of any actual or perceived impairments to internal audit independence
- internal audit performance, planning and resourcing issues
- results of audit assignments and insights.

Internal audit reviews culminate in an opinion on the assurance that can be placed on the effectiveness of controls in place focusing on those designed to mitigate risks to the achievement of management objectives of the service area under review. Assurance opinions are categorised as follows:

Substantial	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.
Reasonable	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.
Limited	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.
No	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.

4. Resourcing

As Chief Internal Auditor I maintain responsibility for ensuring that there is a sufficient level of resource available, supported by an appropriate range of knowledge, skills, qualifications and experience to deliver the internal audit plan (2025/26) and in the fulfilment of the audit mandate and delivery of the internal audit strategy

- **Human Resource** - the Southern Internal Audit Partnership has access to an appropriate range of knowledge, skills, qualifications and experience required to deliver the internal audit strategy and risk-based audit plan.
- **Financial Resource** - the Head of Southern Internal Audit Partnership will manage the internal audit budget to enable the successful implementation of the internal audit mandate and achievement of the plan. The budget includes the resources necessary for the function's operation, including training and relevant technologies and tools.
- **Technological Resource** - the internal audit function has the technology to support the internal audit process and regularly evaluates technological resources in pursuit of opportunities to improve effectiveness and efficiency.

As previously reported, the Southern Internal Audit Partnership experienced a higher than average level of attrition earlier in the year resulting in vacancies at auditor, senior auditor and audit manager level.

Positively, all posts at auditor and senior auditor level have now been filled with additional resource also being added to our specialist IT and data analytic teams. The advert for internal audit manager is currently live with interviews scheduled for November.

It will inevitably take a period of time to fully onboard and induct new staff. The Southern internal Audit Partnership have enacted contingency arrangements for additional support through the appointment of short-term agency staff to manage this period of onboarding.

Whilst there will be no financial impact to Rushmoor Borough Council, there may be some minor slippage in delivery of quarter 2 / 3 reviews.

I remain confident as your chief internal auditor that the 2025/26 internal audit plan will be sufficiently delivered enabling me to provide a timely Annual Conclusion.

5. Independence

As your chief internal auditor, I retain no roles or responsibilities that have the potential to impair my independence, either in fact or appearance. Internal auditors engaged in the delivery of the 2025-26 internal audit plan have had no direct operational responsibility or authority over any of the activities reviewed. I can confirm there has been no interference encountered relating to the scope, performance, or communication of internal audit work during the year to date in the delivery of the internal audit plan or the fulfilment of the internal audit mandate.

6. Impairments

There have been no impairments to internal audit activity during the year. The internal audit function has remained free from all conditions that threaten our ability to carry out responsibilities in an unbiased manner, including matters of engagement selection, scope, procedures, frequency, timing, and communication. The internal audit team have maintained an unbiased mental attitude allowing them to perform engagements objectively enabling them to believe in their work product, with no compromise to quality, and no subordination to their judgment on audit matters, either in fact or appearance.

7. Rolling Work Programme

The internal audit plan for 2025-26 was originally presented to Senior Management and approved by the Corporate Governance Audit & Standards Committee in April 2025. The audit plan remains fluid to provide a responsive service that reacts to the changing needs of the Council. Progress against the plan is detailed below.

Audit Review	Sponsor	Scoping Held	ToR Issued	Fieldwork Start	Draft Report	Final Report	Assurance Opinion	Comment
Disabled Facility Grants	EHO	01.05.24	03.06.24	17.06.24	11.10.24	13.06.25	Limited	2024/25
Capital Programme	EHF	22.07.24	03.09.24	18.09.24	23.04.25	04.09.25	Reasonable	2024/25
Effectiveness of Financial Rules	EHF	23.09.24	13.11.24	18.11.24	28.05.25	22.07.25	Limited	2024/25
NNDR Billing, Collection, Recovery	EHF	09.10.24	07.11.24	16.12.24	30.04.25	11.07.25	Reasonable	2024/25
FMS & Bank Reconciliations	EHF	07.11.24	16.01.25	04.03.25	27.05.25	21.07.25	Reasonable	2024/25
Sales Ledger	EHF	06.03.25	26.03.25	22.04.25	24.09.25	13.11.25	Reasonable	2024/25
Union Yard	EHF	27.01.25	07.07.25	28.07.25	02.10.25			
Pay360	CMIT	12.02.25	21.07.25	20.08.25	22.09.25	21.10.25	Limited	
Procurement	EHF	20.05.25	10.06.25	30.06.25	13.08.25	19.09.25	Reasonable	
Financial Recovery Plan	EHF	15.05.25	28.05.25	25.06.25	26.08.25			
LGA Peer Review – Action Plan	IMD	04.06.25	27.06.25	04.07.25	26.08.25			
Agency Staff	EHF	26.06.25	07.07.25	28.07.25	07.10.25			
Budget Management	EHF	28.07.25	08.10.25	12.09.25	14.11.25			
Risk Management	ED	08.10.25	13.10.25	05.11.25				
Cyber Security – Training & Awareness	CMIT	13.10.25	27.10.25					
Treasury Management	EHF	20.10.25	27.10.25					
Recruitment & Retention	CMP	14.10.25	24.10.25					
Temporary Accommodation	EHO	20.10.25	30.10.25					
Asset Management & Disposal	EHPG	06.10.25						Q4
Programme / Project Management	EHO	22.07.25						
Contract Management	ED							Q4
IT Contingency	CMIT							Q4
Contingency – Devolution & LGR	IMD							Q2-Q4

IMD	Interim Managing Director	CMD	Corporate Manager, Democracy
ED	Executive Director	CMIT	Corporate manager, IT
EHF	Executive Head of Finance	CMLSMO	Corporate Manager, Legal Services & Monitoring Officer
EHO	Executive Head of Operations	CMP	Corporate Manager, People
EHPG	Executive Head of Property & Growth		

8. Adjustment to the Internal Audit Plan 2025-26

Internal Audit focus continues to be proportionate and appropriately aligned. The plan remains fluid and subject to on-going review and amendment, in consultation with the relevant audit sponsors, Senior Management, and Corporate Governance Audit & Standards Committee, to ensure internal audit are able to react to new and emerging risks and the changing needs of the Council.

Such amendments to the 2025-26 internal audit plan are detailed below with explanations for the proposed amendments.

Additions	Audit Review	Reason for inclusion in the plan
	None	N/A
Withdrawals	Audit Review	Reason for removal from the plan
	None	N/A





9. Acceptance of Risk

Internal audit reporting protocols are in place to ensure that the scope of work and findings for all assignments are reported appropriately and that agreed management actions are approved by senior management.

Every effort will be made to resolve disagreements that may arise during the audit process. However, if, unresolved issues are considered by internal audit to fall outside of the Council's risk tolerance, these will be escalated to Senior Management and Corporate Governance Audit & Standards Committee as deemed necessary.

There are no such instances to report from our delivery of the 2025–26 internal audit plan to date.

10. Executive Summaries of reports published concluding a 'Limited' or 'No' assurance opinion

Title: Pay 360		
Audit Sponsor	Assurance opinion	Management Actions
Executive Head of Operations	 Limited	 7 High  6 Medium  2 Low
<p>Summary of key observations:</p> <p>The purpose of the audit was to provide assurance over the council's secure management of the pay360 application (payment collection and income management software solution), as well as to assess the council's compliance with PCI DSS requirements in relation to the application.</p> <p>Positively access to the Pay360 application is secured through username and password authentication, with two-factor authentication enforced once every 24 hours. Additional security measures include automatic account lockout after three failed login attempts. However, password expiry is enforced every 60 days, and the minimum length is set to 7 characters - both of which deviate from current NCSC best practices, potentially weakening overall password security.</p> <p>Testing conformed access reviews are conducted on an ad-hoc basis, with no formal schedule in place; the last review occurred over two years ago. Additionally new user access is provisioned by copying existing user permissions, approved by the Finance Manager without full visibility of the access scope being approved.</p> <p>Administrative access is managed through group and menu assignments, but some users job roles do not reflect the group assigned. Additionally, reliance on a single active administrator account also creates a key person dependency, risking operational delays.</p> <p>Remote access is managed via Citrix with geo-blocking applied only to Rushmoor-managed devices. However, login remains possible from non-approved locations and devices not managed by Rushmoor within a 24-hour two factor authorisation window, limiting the effectiveness of location-based access controls.</p> <p>Access changes for movers and leavers rely on manual communication, with no formal or documented procedure, increasing the risk of movers and leavers being left in place.</p> <p>User authentication activity is not proactively monitored with limited controls in place to detect suspicious login attempts.</p> <p>There is currently no defined ownership or monitoring of PCI DSS compliance, although it is acknowledged that work is currently underway by the council to establish compliance processes.</p>		

11. Analysis of 'Live Audit Reviews'

Audit Review	Report Date	Audit Sponsor	Assurance Opinion	Management Actions											
				Agreed			Pending			Complete			Overdue		
				L	M	H	L	M	H	L	M	H	L	M	H
IT Software Development	2022/23	CMIT	Reasonable	2	8	1	-	-	-	2	4	1	-	4	-
Information Governance	2022/23	CMLSMO	Reasonable	1	9	-	-	-	-	1	6	-	-	3	-
Crematorium	2022/23	EHO	Reasonable	-	9	1	-	-	-	-	8	1	-	1	-
H&S of Council Buildings	2023/24	EHPG	Substantial	1	7	-	-	-	-	-	7	-	1	-	-
Capital Programme – The Meads	2023/24	EHF	Reasonable	-	-	1	-	-	-	-	-	-	-	-	1
Homes for Ukraine	2023/24	EHO	Reasonable	1	9	2	-	-	-	-	4	2	1	5	-
Biodiversity BNG	2024/25	EHO	Reasonable	-	6	2	-	-	-	-	3	1	-	3	1
Elections	2024/25	CMD	Reasonable	5	-	-	5	-	-	-	-	-	-	-	-
Disabled Facility Grants	2024/25	EHO	Limited	1	10	8	1	8	-	-	2	1	-	-	7
Effectiveness of Financial Rules	2024/25	EHF	Limited	1	5	2	-	2	1	1	3	1	-	-	-
Pay 360	2024/25	EHO	Limited	2	6	7	2	6	7	-	-	-	-	-	-
Sales Ledger	2024/25	EHF	Reasonable	-	3	-	-	3	-	-	-	-	-	-	-
Procurement	2025/26	EHF	Reasonable	-	-	4	-	-	4	-	-	-	-	-	-
Total				23	110	38	8	19	12	13	75	17	2	16	9

Annexe 1

Overdue 'High Priority' Management Actions

Capital Programme – The Meads			
Observation:			
Changes to the financing of the Meads and the reason should be specifically communicated to Cabinet for transparency.			
Risk:			
Management Action	Original Due Date	Revised Due Date	Latest Service Update
To communicate as necessary to Cabinet	Ongoing.	TBC	No update received

Biodiversity BNG			
Observation:			
Once an application is submitted, the case officer uploads the validation documents into Mycelia, software designed to help Local Planning Authorities achieve better environmental outcomes. Mycelia reviews the document(s), alerts the case officer and Ecologist to any issues, and facilitates consultations to address missing information.			
A review of seven samples found that six had formal consultations between the Ecologist and the planning officer and one had not yet reached formal consultation. Additionally, consultee comments are available on Rushmoor Borough Council's website for each application; however, at the time of testing, only one application had an Ecology comment.			
Risk: If the consultee comments are not current and updated this could lead lack of transparency, potential non-compliance with biodiversity laws, and ineffective consultation processes.			
Management Action	Original Due Date	Revised Due Date	Latest Service Update
Review procedure for publication of consultee comments and formalise with officers.	30.09.25	TBC	The process for publishing consultee comments is being reviewed.

Disabled Facilities Grants

Observation:

Rushmoor Borough Council work closely with predominately one surveyor (BJC Designs) and they undertake tasks, such as completing a tender process for contractors as well as drawing plans for scheduled works. However, there is no evidence of a formal contract in place between RBC and BJC.

Testing found that BJC Designs Ltd had undertaken the works of nine grants out of the eleven sampled, totalling £32,474.86 within the period of 2023/24. The total sum of works for 2022/23 completed by BJC Design Ltd totalled £55,524.62. An analysis of the transparency data, on Rushmoor's internet site, confirms that in the four years from March 2020 – March 2024 the total spend of DFG with BJC Designs totalled £195,379.31 of which £60,940.84 relates to 2023/24.

The Council's Contract Standing Orders, state within Part B – Pre-contract procedures:

'3.1.3 - the contract value means the estimated total value over the duration of the contract, including any extension options. It is not an annual value.

3.1.4 – where the duration of the contract is indeterminate, the contract value should be the estimated value of the contract over a period of four years.'

Whilst there is no formal contract in place, applying the above requirements to expenditure with BJC Design Ltd would make the estimated contract value for the purposes of the CSO's circa £232,930.92 (actual spend £195,379.31) requiring the procurement to follow the EU procurement procedures specified in the Public Contracts Regulations (2015). No evidence waving the requirements or providing exemption from Rushmoor CSO's has been provided. However, consideration from Portsmouth City Council (PCC) under an SLA to provide procurement services held a view that: *"there is ambiguity here that the works themselves do not strictly constitute public works under the definition of the Public Contracts Regulations (2015)"*.

Another relevant aspect of the CSO's that apply regarding the use of BJC to engage contractors is:

'2.2.16 - Ensure that any consultant managing a procurement process on behalf of the council, is provided with copies of these rules and they are adhered to.'

We could not obtain any assurance to confirm that a copy of the council's Contract Procedure Rules had been provided to BJC Design or their subsequent compliance.

In response to the previous audit, advice was sought from Portsmouth City Council who have an SLA with Rushmoor to provide procurement support, advice was obtained in January 2022 and highlighted ambiguity and varying interpretations and views of the current process relating to use of contractors, the surveyor and application of contract standing orders. However, the advice did contain some tangible actions as follows:

“To address the ambiguity and in the interests of general principles concerning transparency, fairness, equality of opportunity, as well as best value obligations that apply to all financial transactions and duty of care considerations for grant recipients it would be advisable for RBC to establish an openly advertised sourcing arrangement for DFG works.”

It elaborated further and recommended a framework type arrangement for the surveying services. It is not clear from the work and discussions undertaken whether this was investigated. There is currently no framework for surveying services in place.

The PCC advice also highlighted a level of ambiguity within Rushmoor’s CSOs.

‘3.7 – The rules do not cover grants which the Council may receive or make except where the grant is the form of payment for a contract for services where the Council specifies the output or outcomes to be delivered’

The PCC Procurement Manager addresses 3.7 as follows: *“There is some ambiguity here as it may be argued that RBC are specifying to a degree by virtue of assisting in the identification and approval of funding for specified works although it should be noted that it is the grant recipient who ultimately comes forward to request funding and ultimately can decide on whether to proceed or not”*

It is not entirely clear there is a definitive position from the PCC information as to whether Rushmoor’s CSOs apply or not to DFG contractors and the surveyor.

Risk: Value for money not achieved.

Potential breach of Public Procurement Regulations leading to court declaring the contract ineffective, shorten the contract, and a fine. Lack of transparency leading to potential bidder(s) claiming damages for losses resulting from the breach.

Management Action	Original Due Date	Revised Due Date	Latest Service Update
Legal advice to be sought with regard to whether a contract is in place between the council and any surveyor carrying out work on behalf of a grant applicant.	30.09.25	TBC	No update received – officer attending Audit & Governance Committee
Written consultation to be made with other Hampshire authorities on the selection and use of private surveyors/architects to carry out work on behalf of a grant applicant.	30.09.25	TBC	No update received – officer attending Audit & Governance Committee
Verbal consultation to be made with local Hampshire authorities (Hart and Basingstoke and Deane) on the selection and use of private surveyors/architects who carry out work on behalf of a grant applicant.	30.09.25	TBC	No update received – officer attending Audit & Governance Committee

Disabled Facilities Grants**Observation:**

As part of the advice from Portsmouth City Council, another action put forward was that a DPS type solution be investigated for the DFG contractors. There is no DPS solution in place for the contractors used by Rushmoor and BJC surveyors for the DFG work.

Section 5 of the Council's Contract Procedure Rules acknowledge and enable a process for the use of framework agreements. A multi supplier framework, that evaluates and approves contractors and surveyors based on capabilities, expertise and compliance is not currently in place.

The Private Sector Housing team have a list 27 different contractors that can be selected to undertake the work. Testing found that there is no process in place to periodically review contractor requirements, including public liability insurance, Health and Safety Legislation and Construction Design and Management Regulations 2015 compliance on a periodic basis.

A selection of four contractors requests to be considered for work were provided as part of the review. Documents such as emails, yearly financial summaries, employers' certificates and references were obtained. However, testing found that contractors details varied and there is no consistent approach to onboarding.

Risk:

Value for money is not obtained and challenge from other contractors regarding transparency and fairness to bid for works.

Management Action	Original Due Date	Revised Due Date	Latest Service Update
Legal advice to be sought with regard to whether a contract is in place between the council and any contractor carrying out work on behalf of a grant applicant.	30.09.25	TBC	No update received – officer attending Audit & Governance Committee
Written consultation to be made with other Hampshire authorities on the selection and use of contractors to carry out work on behalf of a grant applicant.	30.09.25	TBC	No update received – officer attending Audit & Governance Committee
Verbal consultation to be made with most local Hampshire authorities (Hart and Basingstoke and Deane) on the selection and use of private surveyors/architects who carry out work on behalf of a grant applicant.	30.09.25	TBC	No update received – officer attending Audit & Governance Committee

Disabled Facilities Grants**Observation:**

The Rushmoor Borough Council Retention Guidelines state that the retention period for grants made through RBC, is six years after the last payment. It is also a requirement of the Data Protection Act 2018 to not keep data for longer than is necessary.

The Private Sector Housing Manager stated there is a known issue with retention adherence and support had been sought through the IT department, however, this remains a known issue that retention guidelines are currently unable to be maintained and complied with. Data from 2010 is currently still in circulation.

It was also stated that retention adherence has not been possible to maintain within the UNIFORM system site.

Risk:

Breach of GDPR regulations leading to action from the Information Commissioners Office (ICO).

Management Action	Original Due Date	Revised Due Date	Latest Service Update
<p>This issue has been raised with the Senior IT Manager at Rushmoor. They are looking at a way forward and we will continue to chase a positive outcome to this risk.</p> <p>A response has been received from our IT team which confirms that we are currently working on a move across to IDOX Cloud for all Uniform applications throughout the Council. Once we go live there are retention capabilities available within the system. Meetings are taking place to discuss this transition which will enable us to address the problem.</p>	30.09.25	TBC	No update received – officer attending Audit & Governance Committee

Annexe 2

Overdue 'Low & Medium Priority' Management Actions

Audit Review	Report Date	Opinion	Priority		Due Date	Revised Due Date
			Low	Medium		
IT Software Development				1	-	31.12.25
				1	-	31.01.26
				1	-	31.01.26
				1	-	31.01.26
Information Governance	2022/23	Reasonable		1	Sep 2023	Dec 2025
				1	Sep 2023	Dec 2025
				1	Sep 2023	Dec 2026
Crematorium	2022/23	Reasonable		1	Dec 2022	TBC
H&S of Council Buildings	2023/24	Substantial	1		Feb 2024	Jan 2026
Homes for Ukraine	2023/24	Reasonable	1		28.02.25	TBC
				1	30.04.25	TBC
				1	30.04.25	TBC
				1	30.04.25	TBC
				1	30.03.25	TBC
				1	28.02.25	TBC
Biodiversity BNG	2024/25	Reasonable		1	30.05.25	TBC
				1	31.07.25	TBC
				1	31.10.25	TBC
Total			2	16		

Annexe 3

Southern Internal Audit Partnership - Performance Measures

Performance Measure	Regularity	Target	Actual 25/26	Status	Direction of Travel
1. Percentage of the agreed audit plan completed (issue of draft / final report)	Ongoing	90%	38%		n/a
2. Audits delivered within agreed timescales (% year to date)					
○ To issue of draft report	Ongoing	80%	33%		n/a
○ To issue of final report	Ongoing	80%	0%		n/a
3. Conformance with the Global Internal Audit Standards in the UK Public Sector	Annual	Conforms	Conforms*		
4. Audits conducted optimising the effective use of data analytics (% year to date)	Ongoing	60%	50%		n/a
5. Stakeholder satisfaction (annual survey)					
○ Audit Committee	Annual	90%	n/a	n/a	n/a
○ Senior Management		90%	n/a	n/a	n/a
○ Key Contacts		90%	n/a	n/a	n/a
6. Internal audit effectively communicates with key stakeholders					
○ Audit Committee	Annual	90%	n/a	n/a	n/a
○ Senior Management		90%	n/a	n/a	n/a
○ Key Contacts		90%	n/a	n/a	n/a
7. Sufficiency of input to and discussion of the internal audit plan					
○ Audit Committee	Annual	90%	n/a	n/a	n/a
○ Senior Management		90%	n/a	n/a	n/a
8. Appropriate focus on key risks					
○ Audit Committee	Annual	90%	n/a	n/a	n/a
○ Senior Management		90%	n/a	n/a	n/a
○ Key Contacts		90%	n/a	n/a	n/a

* EQAs undertaken under the PSIAS remain valid for the successive five years (from the date of award). The SIAP are currently undertaking an EQA against the GIAS in the UK Public Sector during 2025.

**Due to Rushmoor BC only joining SIAP in April 2025 Council specific results are not available.