

Internal Audit Annual Report and Opinion 2025/26

Report of the Head of Internal Audit

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1 Executive Summary

The purpose of this report is to provide the Committee with the annual internal audit opinion on the organisation's framework of internal control, risk management and governance.

2 Recommendation

The Committee is asked to note the report and the 2025/26 Internal Audit Opinion and Commentary.

3 Background

3.1 The Accounts and Audit Regulations and the Internal Audit Standards (the Standards) require the Head of Internal Audit to provide an annual Internal Audit Opinion and report that can be used by the organisation to inform its Annual Governance Statement. The Standards also specify that the report must contain:

- An internal audit opinion on the overall adequacy and effectiveness of the organisation's governance, risk and control framework (i.e. the control environment);
- A summary of the audit work from which the opinion is derived and any work by other assurance providers upon which reliance is placed; and
- A statement on the extent of conformance with the Standards including progress against the improvement plan resulting from any external assessments.

3.2 Appendix 1 to this report provides the Internal Audit Annual Report; this includes the Head of Internal Audit's opinion on the control environment for 2025/26 and the basis for this opinion. The Head of Internal Audit's overall opinion is that Reasonable Assurance can be given that there is an adequate and effective control and governance framework in place, designed to meet the organisation's objectives, with limited Assurance in relation to risk management.

4 Conclusions

The report sets out the annual audit report and opinion to be noted by this Committee.

5 Financial Implications

There are no financial implications arising from this report.

6 Legal Comment

There are no legal implications arising from this report.

7 Appendix

Annual Report of Internal Audit

8 Background Papers

All supporting information is held by Worcestershire Internal Audit Shared Service and is available on request with the intellectual rights remaining with Shropshire and Wrekin Fire and Rescue Authority. The key documents are the Audit Reports and Standards, Audit and Performance Committee Progress Reports.