



**Governance and Audit  
Committee**

**22<sup>nd</sup> April 2025**

**Subject: DRAFT Internal Audit Plan 2025-26**

Report by:

Assistant Director People and Democratic  
Services

Aaron McDonald: RSM Client Manager

Contact Officer:

Aaron McDonald  
Aaron.Macdonald@rsmuk.com

Lisa Langdon

Lisa.langdon@west-lindsey.gov.uk

Purpose / Summary:

To consider the Internal Audit Plan for 25/26

**RECOMMENDATION(S):**

1. To consider and approve the draft Internal Audit Plan for 25/26

## IMPLICATIONS

**Legal:**

No legal implications

**Financial:**

The internal Audit Service has been contracted to RSM LLP and is within the budget for 25/26.

**Staffing:** None directly arising from this report

**Equality and Diversity including Human Rights:**

None directly arising from this report

**Data Protection Implications:**

None directly arising from this report

**Climate Related Risks and Opportunities:**

None from this report

**Section 17 Crime and Disorder Considerations:**

None directly arising from this report

**Health Implications:**

None from this report

**Title and Location of any Background Papers used in the preparation of this report:****Risk Assessment:**

**Call in and Urgency:**

**Is the decision one which Rule 14.7 of the Scrutiny Procedure Rules apply?**

i.e. is the report exempt from being called in due to urgency (in consultation with C&I chairman)

Yes

No

**Key Decision:**

A matter which affects two or more wards, or has significant financial implications

Yes

No

**1. Background**

- 1.1 RSM LLP provide the Internal Audit Service for the Council and this is their second year providing this service to the organisation.
- 1.2 RSM LLP have reviewed our risk registers and consulted with all members of Management Team to produce the draft Internal Audit Plan for 2025-26 and this is attached at Appendix 1. The plan contains 13 deliverables and 152 days of work. This includes planning, preparation of reports, follow up and attendance at Governance and Audit meetings.
- 1.3 Appendix 1 also contains the Internal Audit Charter adopted by RSM LLP

**2. Recommendation**

- 2.1 Governance and Audit Committee are asked to consider and approve the Internal Audit Plan for 2025/2026.