



Governance and Audit

10th June 2025

Subject: Internal Audit Annual Report

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 RSM's Annual Internal Audit Report for the 12 months ending 31 March 2025.

RECOMMENDATION(S):

1. To consider and endorse the Internal Audit Annual Report.

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

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No

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Key Decision:

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

Yes

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No

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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 This report details their audit opinion for the 12 months ending 31 March 2025.

2. Recommendation

- 2.1 Governance and Audit Committee are asked to consider the contents of the report and endorse its content.