



**Governance and Audit  
Committee**

**29 July 2025**

**Subject: Internal Audit Progress Report**

Report by:	Assistant Director People & Democratic Services
Contact Officer:	Lisa Langdon Assistant Director People & Democratic Services
Purpose / Summary:	To present Governance and Audit Committee with the progress report for quarter one 2025/26 from Internal Audit

**RECOMMENDATION(S):**

Governance and Audit Committee are asked to review the progress to date and to agree the content of the report.

## IMPLICATIONS

**Legal:** Contents outlines progress made against legal contract with Internal Audit provider.

(N.B.) Where there are legal implications the report **MUST** be seen by the MO

**Financial: FIN/57/26/MT/VA**

No financial implications arising from this report

**Staffing : None**

(N.B.) Where there are staffing implications the report **MUST** have a HR Ref

**Equality and Diversity including Human Rights : None**

**Data Protection Implications : None**

**Climate Related Risks and Opportunities: None**

**Section 17 Crime and Disorder Considerations: None**

**Health Implications: None**

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

None

**Risk Assessment :**

None

**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

x

**Key Decision:**

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

Yes

☐

No

x

## **1. Introduction**

- 1.1 Internal Audit for West Lindsey District Council is undertaken by RSM UK Risk Assurance Services LLP. All quarterly progress reports and final internal audit reports are reported to Management Team and Governance and Audit Committee.

## **2. Current Position**

- 2.1 The report from Internal Audit for quarter one outlines the completion of the Fraud Risk Assessment follow up and summary of outstanding actions as well as target dates for the remainder of the Audit Plan for 2025/26. This report is attached as Appendix One.

## **3. Recommendation**

- 3.1 Governance and Audit Committee are asked to review the progress to date and to agree the content of the report.