



**Governance and Audit  
Committee**

**30 September 2025**

**Subject: Internal Audit Follow up 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 follow up 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/78/26/GA/DN**

No financial implications arising from this report

**Staffing : None**

**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 follow up report from Internal Audit for quarter one outlines the findings of the review on progress against previously agreed management actions which are outstanding as at 30 June 2025. These actions are from the following audits:

- Equality Impact Assessment Audit
- Staff Appraisal Process
- Purchasing and Creditors
- Complaints Handling (Standards Regime)
- Project and Programme Management
- Procurement.

- 2.2 The follow up report outlines:

- Section 1 - the summary of progress on all actions
- Section 2 - the findings and actions against any action which has not been completed with new deadlines set
- Section 3 – appendices including definitions, actions completed or superseded and original scope of the review.

The follow up report is attached as Appendix One.

- 2.3 Following on from a request at Governance and Audit Committee in July, more in-depth information has been included in Section 2 in the findings summary section.

## **3. Recommendation**

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