



**Governance and Audit Committee**

**20 January 2026**

**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 January 2026 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/146/26/GA/SL

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**

**Key Decision:**

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

**Yes**

**No**

## **1. Introduction**

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

## **2. Current Position**

2.1 The progress report from Internal Audit for January 2026 outlines the key messages which includes:

- progress against the internal audit plan for 2025/26
- update on key performance indicators

The progress 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.