



## WEST LINDSEY DISTRICT COUNCIL

Internal Audit Progress Report

24 September 2024

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To the fullest extent permitted by law, RSM UK Risk Assurance Services LLP will accept no responsibility or liability in respect of this report to any other party.

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## KEY MESSAGES

The internal audit plan for 2024/25 was approved by the Governance and Audit Committee at the 16 April 2024 meeting. This report provides an update on progress against the plan and summarises the results of our work to date.



We have issued two final reports as part of the internal audit plan since the Governance and Audit Committee meeting in July 2024. These are ICT Operations (1.24/25) and Follow Up (2.24/25).

- Details of the progress made against the internal audit plan are included at Appendix A. **[To note]**
- Fieldwork dates have been agreed with management for all of the internal audits scheduled for 2024/25 to ensure that all fieldwork will be completed by the end of the year, and our Head of Internal Audit Opinion can be provided at the first meeting of the 2025/26 financial year. **[To note]**
- There have been no amendments to the internal audit plan since the last meeting. **[To note]**

# Appendices

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## APPENDIX A: PROGRESS AGAINST THE INTERNAL AUDIT PLAN 2024/25

Assignment and Executive Lead	Status / Opinion issued	Actions agreed				Target Governance and Audit Committee meeting	Actual Governance and Audit Committee meeting
		A	L	M	H		
IT Operations	Final Report Issued / Reasonable Assurance	0	2	3	0	September 2024	September 2024
Follow Up 1	Final Report Issued / Reasonable Progress	0	8	0	0	September 2024	September 2024
Risk Management	Audit Fieldwork Underway					November 2024	-
Staff Appraisal Process	Audit Commencing 9 September 2024 – Audit Scope Agreed					November 2024	-
Purchasing and Creditors	Audit Commencing 14 October 2024 – Audit Scope Agreed					November 2024	-
Procurement	Audit Commencing 28 October 2024					January 2025	-
Combined Assurance	Audit Commencing 18 November 2024					January 2025	-
Complaints Handling	Audit Commencing 25 November 2024					January 2025	-
Project and Programme Management	Audit Commencing 27 November 2024					January 2025	-
Customer Experience Strategy	Audit Commencing 27 January 2025					March 2025	-
Emergency Planning / BCP	Audit Commencing 24 February 2025					April 2025	-
Follow Up 2	Audit Commencing 17 March 2025					April 2025	-

## APPENDIX B: OTHER MATTERS

Note	Activity	Overview of output
1	Public Authorities VAT Webinar	We have issued an invite to our next VAT webinar for local authorities and emergency services is taking place on Tuesday 8 October 2024. Our webinars aim to help officers gain up-to-date and bite-size insights on VAT and tax issues affecting their organisations.
2	Emerging Risk Radar – Summer 2024	We issued our latest Emerging Risk Radar which is a summary of survey responses from over 200 board members across all industries and sectors. The document outlines the key risks emerging and steps for the Council to follow to react to emerging risks.

### Quality assurance and continual improvement

To ensure that RSM remains compliant with the PSIAS framework we have a dedicated internal Quality Assurance Team who undertake a programme of reviews to ensure the quality of our audit assignments. This is applicable to all Heads of Internal Audit, where a sample of their clients will be reviewed. Any findings from these reviews are used to inform the training needs of our audit teams.

As part of the Quality Assessment and Improvement Programme, none of your files were selected for Internal Quality Monitoring programme during 2024/25. From the results of the reviews undertaken across our client base, there are no areas which we believe warrant flagging to your attention as impacting on the quality of the service we provide to you.

In addition to this, any feedback we receive from our post assignment surveys, client feedback, appraisal processes and training needs assessments is also taken into consideration to continually improve the service we provide and inform any training requirements.

### Post assignment surveys

We are committed to delivering an excellent client experience every time we work with you. Your feedback helps us to improve the quality of the service we deliver to you. Following the completion of each product, we include a link to a brief survey in each report we issue.

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Currently, following the completion of each product we deliver we attached a brief survey for the client lead to complete.

## APPENDIX C: KEY PERFORMANCE INDICATORS

	Delivery			Quality		
	Target	Actual	Notes*	Target	Actual	Notes*
Audits commenced in line with original timescales*	Yes	Yes	Conformance with PSIAS	Yes	Yes	
Draft reports issued within 10 days of debrief meeting	10 working days	8 working days (average)	Liaison with external audit to allow, where appropriate and required, the external auditor to place reliance on the work of internal audit	Yes	Yes	
Management responses received within 10 days of draft report	10 working days	9 working days (average)	Response time for all general enquiries for assistance	2 working days	2 working days	
Final report issued within 3 days of management response	3 working days	5 working days (average) <sup>1</sup>	Response for emergencies and potential fraud	1 working day	N/A	

### Notes

This takes into account changes agreed by management and the Governance and Audit Committee during the year. Through employing an agile or a flexible approach to our service delivery we are able to respond to your assurance needs.

<sup>1</sup> One report required a discussion between management and the auditors to finalise. However, the Audit Manager was absent with sickness which equated to the delay, along with the ICT Manager being on annual leave.

## FOR FURTHER INFORMATION CONTACT

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### **rsmuk.com**

The matters raised in this report are only those which came to our attention during the course of our review and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Actions for improvements should be assessed by you for their full impact. This report, or our work, should not be taken as a substitute for management's responsibilities for the application of sound commercial practices. We emphasise that the responsibility for a sound system of internal controls rests with management and our work should not be relied upon to identify all strengths and weaknesses that may exist. Neither should our work be relied upon to identify all circumstances of fraud and irregularity should there be any.

Our report is prepared solely for the confidential use of West Lindsey District Council, and solely for the purposes set out herein. This report should not therefore be regarded as suitable to be used or relied on by any other party wishing to acquire any rights from RSM UK Risk Assurance Services LLP for any purpose or in any context. Any third party which obtains access to this report or a copy and chooses to rely on it (or any part of it) will do so at its own risk. To the fullest extent permitted by law, RSM UK Risk Assurance Services LLP will accept no responsibility or liability in respect of this report to any other party and shall not be liable for any loss, damage or expense of whatsoever nature which is caused by any person's reliance on representations in this report.

This report is released to you on the basis that it shall not be copied, referred to or disclosed, in whole or in part (save as otherwise permitted by agreed written terms), without our prior written consent.

We have no responsibility to update this report for events and circumstances occurring after the date of this report.

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