



**Governance and Audit**

**10<sup>th</sup> June 2025**

**Subject: Internal Audit Annual Report**

Report by:

Assistant Director People and Democratic Services

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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**

**No**

**Key Decision:**

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

**Yes**

**No**

**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.