Governance and Audit Committee	
21 July 2026	

Subject: Internal Audit Follow up Report

Report by:	Assistant Chief Executive - Governance
Contact Officer:	Katy Allen katy.allen@west-lindsey.gov.uk

Executive Summary:

To present Governance and Audit Committee with the follow up report for actions due for completion by 28 February 2026 from Internal Audit.

Appendices to Report

- Follow up Internal Audit Report

RECOMMENDATION(S):

(a) That Governance and Audit Committee review the progress to date;

(b) That Governance and Audit Committee agree the content of the report.

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 Governance and Audit Committee.

2. Current Position

2.1 The follow up report from Internal Audit outlines the findings of the review on progress against previously agreed management actions which are outstanding at 28 February 2026. These actions are from the following audits:

- IT Operations
- Staff Appraisal Process
- Project and Programme Management
- Procurement
- Fraud Risk Assessment Follow up
- Members Onboarding and Training
- Grant Funding and Management.

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
- Section 3 – appendices including definitions, actions completed or superseded and original scope of the review.

2.3 During this time period, out of the 18 actions agreed for completion, 8 have been fully completed, a further 5 have implementation ongoing and 1 has been superseded. Only 4 actions are yet to have implementation started.

2.4 Out of the 4 actions yet to have implementation started, 3 will be complete by the 31 August 2026 and the fourth is due for 28 February 2027. This deadline is due to being linked to the all out elections in May 2027.

2.5 The follow up report is attached as Appendix One.

ASSOCIATED IMPLICATIONS

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

Financial: FIN/31/27/GA/SL

No financial implications arising from this report.

Staffing: None arising from this report.

LGR implications: None arising from this report.

Equality and Diversity including Human Rights: None arising from this report.

Data Protection Implications: None arising from this report.

Climate Related Risks and Opportunities: None arising from this report.

Section 17 Crime and Disorder Considerations: None arising from this report.

Health Implications: None arising from this report.

Risk Assessment: None

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

Call in and Urgency:

Is the decision one which Rule 14.7 of the Scrutiny Procedure Rules apply?

Yes		**No**	**x**

Key Decision:

Yes		**No**	**x**