Governance and Audit Committee
21 July 2026

Subject: Annual Internal Audit Report 2025.26

Report by:	Assistant Chief Executive - Governance (Monitoring Officer)
Contact Officer:	Lisa Langdon Lisa.langdon@west-lindsey.gov.uk

Executive Summary:

To present the Annual Internal Audit report for the 12 months ending 31 March 2026 by RMS UK Risk Assurance Services LLP.

Appendices to Report

- Annual Internal Audit report for the 12 months ending 31 March 2026

RECOMMENDATION(S):

(a) That Governance and Audit Committee receive the Annual Report 2025/25 and note its content.

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 Leadership Team and Governance and Audit Committee.

2. Current Position

2.1 The annual report from Internal Audit for the 12 month period ending 31 March 2026. This report outlines the annual internal audit opinion as being adequate and effective framework for risk management, governance and internal control.

2.2 Eight internal audit review were undertaken with 2025/26. Out of these eight, six reviews concluded a substantial assurance and two concluded a reasonable assurance. A further two advisory reviews were also undertaken for Environment and Sustainability Strategy Review and HR System Readiness Review.

2.3 The annual report is attached as Appendix One.

ASSOCIATED IMPLICATIONS

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

Financial: FIN/50/27/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 arising from this report

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**