



# HUNTINGDONSHIRE DISTRICT COUNCIL

Internal Audit Progress Report

Corporate Governance Committee – 18 June 2025

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## KEY MESSAGES

The internal audit plan for 2024/25 was approved by the Corporate Governance Committee (CGC) on 29 May 2024. This report provides an update on progress against that plan and summarises the results of the work completed by to date.



Since the last CGC meeting in March 2025, we have finalised the following internal audit reports:

These are:

- **Commercial Estates Rent Review Processes and Invoicing** (**Limited Assurance**)
- **Home and Hybrid Working** (**Advisory**)
- **Committee Governance Structure** (**Reasonable Assurance**)
- **Follow Up of Management Actions** (**Reasonable Progress**) [**to note**]

A summary of the outcome of these reviews, are included in this report at Section 1.1 below



The following report is currently at **draft** report stage:

- **Cyber Essentials Readiness (DRAFT)** [**to note**]

Details of the progress made against the 2024/25 internal audit plan are included at Appendix A. [**To note**]

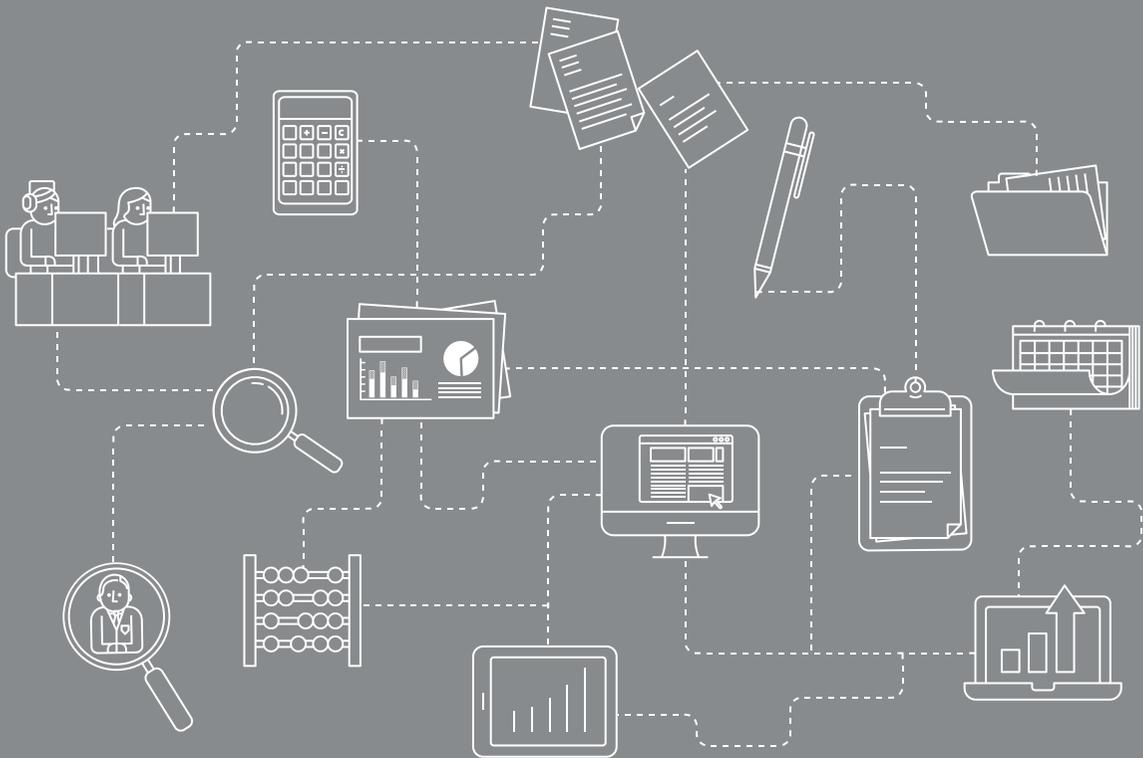


We have completed our Annual Report for 2024/25 which is submitted to this meeting as a separate paper. [**To note**]

Details of the progress made and scheduling of the 2025/26 internal audit plan are included at Appendix B. [**To note**]

# Final Reports

# 01



# 1. FINAL REPORTS

## 1.1 Summary of the key issues arising from the final reports being presented to this Committee

This section summarises the reports that have been finalised since the last meeting.

Assignment	Opinion issued	Actions agreed		
		L	M	H
<p><b>Commercial Estates Rent Review Processes and Invoicing</b></p> <p>The main issues identified from the audit are as follows:</p> <ul style="list-style-type: none"> <li>• There is no documented guidance on Commercial Estates Management aspects such as rent review, in order to govern, how rent reviews are managed and conducted. Rent review and invoicing procedures have also not been documented.</li> <li>• Rental property records are not fully complete and require updating. There is no documented oversight control in place to review this information on a periodic basis.</li> <li>• Rent reviews are not formally prioritised to ensure that they are completed in the most efficient manner.</li> <li>• There is no portfolio wide reporting and oversight of the completion status of rent reviews, despite reporting on other performance statistics to the Finance Performance Report submitted to Cabinet quarterly</li> <li>• Key controls applied during the invoicing process were not fully evidenced.</li> </ul>	<b>Limited Assurance</b>	1	2	2
<p><b>Home and Hybrid Working</b></p> <p>The main issues that emerged were:</p> <ul style="list-style-type: none"> <li>• There was no formal hybrid working policy or framework in place.</li> <li>• Office attendance expectations varied across teams and services.</li> <li>• There is no standard desk booking system in place. Consideration should be given to what system/approach should be implemented to maximise the use of available desk spaces over the five day working week.</li> <li>• Current office space may not be able to accommodate increased office attendance.</li> </ul>	<b>Advisory</b>	3	9	2
<p><b>Committee Governance Structure</b></p> <p>The main issues that emerged were:</p> <ul style="list-style-type: none"> <li>• The Constitution has not been subject to full and comprehensive review, and approval by the Full Council since 2016. During 2018 there were some amendments made which were submitted to the Corporate Governance Committee for consideration. We recognised the remit of the (ongoing) Constitution Review Working Group is to update and make the document fit for purpose and we therefore note that this weakness has been identified and is being addressed at the time of the audit. However, we would expect the Constitution to be subject to regular review (annual or bi-annual) and approval to support effective governance, and a formal and documented record to be held of all changes, with clear version control. We have agreed an action to ensure this is subject to follow up coverage and on the management action tracker.</li> <li>• A centralised action log is currently only used for Full Council and the Overview and Scrutiny Panels, limiting oversight for other committees.</li> </ul>	<b>Reasonable Assurance</b>	3	5	0

Assignment	Opinion issued	Actions agreed		
		L	M	H
<ul style="list-style-type: none"> <li>• There is no standard agenda item to review the status of actions raised in previous meetings, making it more difficult to track progress and ensure follow-ups.</li> <li>• The meeting frequency for the Constitution Review Working Group will need to be reviewed to ensure it meets sufficiently regular, as we note just four meetings since May 2024, which could mean its programme of activity may be delayed.</li> <li>• The Employment Committee does not produce an annual report and self-assess its own effectiveness. We have agreed with management that introduction of this annual process will be considered by the new Monitoring Officer.</li> <li>• The current Scheme of Delegation is too high-level which leads to a lack of clarity around responsibilities and potential confusion over decision making authority.</li> </ul>				
<p><b>Follow Up</b></p> <p>Taking account of the issues identified in the audit and in line with our definitions, in our opinion Huntingdonshire District Council has made <b>reasonable progress</b> in implementing previously agreed management actions.</p> <p>Out of the 18 management actions followed up, we were able to confirm that 15 medium priority actions had been implemented. We found that one medium action had not yet been implemented, and two medium actions were in the process of being implemented (and we have revised these two action priorities to low as a result of the reduced risk exposure). Revised versions of these actions have been agreed.</p> <p>These were all of the actions that had been marked by management as ‘Closed’ (ie implemented) and reported through to the Corporate Governance Committee.</p>				
	<b>Reasonable Progress</b>	2	1	0

# Appendices

# 02



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

The reviews shown in bold below have been finalised since the last CGC meeting. We have removed the audits from this table below that have already been reported to the CGC as being delayed or replaced.

Assignment	Status / Opinion issued / Start date	Actions agreed			Original and Target CGC for final report	Actual CGC meeting	
		Red	Amber	Green			
1	Minor works follow up - now Medium Term Civils Contract procurement	Final Report (No opinion) – Follow Up Assignment	0	3	0	July 2024	July 2024
2	Budget Management; financial sustainability	Final Report - Reasonable Assurance	0	6	0	July 2024	July 2024
3	Operations Vehicle Maintenance Processes	Final Report – Reasonable Assurance	0	5	0	July 2024	July 2024
4	One Leisure, Pool Operation Records	Final Report – Limited Assurance	2	2	0	March 2025	March 2025
5	DFG Grant Verification	Final Report - No opinion as Grant Review (no report available)	0	0	0	n/a	n/a
6	Green Bin Implementation and transfer to BAU operations	Final Report – Reasonable Assurance	0	3	0	March 2025	March 2025
7	Code of Procurement	Final Report – Limited Assurance	4	3	0	March 2025	March 2025
8	Key Financial Controls	Final Report – Limited Assurance	2	4	7	March 2025	March 2025
<b>9</b>	<b>Review of Commercial Estates rent review processes and invoicing</b>	<b>Final Report – Limited Assurance</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>June 2025</b>	<b>June 2025</b>
<b>10</b>	<b>Home and Hybrid Working</b>	<b>Final Report – Advisory</b>	<b>2</b>	<b>9</b>	<b>3</b>	<b>June 2025</b>	<b>June 2025</b>
<b>11</b>	<b>Committee Governance Structure</b>	<b>Final Report – Reasonable Assurance</b>	<b>0</b>	<b>5</b>	<b>3</b>	<b>June 2025</b>	<b>June 2025</b>
<b>12</b>	<b>Follow Up</b>	<b>Final Report – Reasonable Progress</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>June 2025</b>	<b>June 2025</b>
13	Cyber Essentials Readiness	Draft Report issued 30/05/2025				July 2025	

## APPENDIX B: PROGRESS AGAINST THE INTERNAL AUDIT PLAN 2025/26

Reviews shown in bold below have been finalised since the last CGC meeting.

Assignment	Status / Opinion issued / Start date	Actions agreed			Target CGC	Actual CGC meeting
		H	M	L		
<b>1 Human Resources – Recruitment and Retention</b>	Draft report issued 28/05/25				July 2025	
<b>2 Payroll</b>	Fieldwork in progress				September 2025	
<b>3 Capital Expenditure</b>	Fieldwork in progress				September 2025	
<b>4 Data Quality and Performance Management</b>	Fieldwork in progress				September 2025	
<b>5 Transformation</b>	Fieldwork in progress				September 2025	
<b>6 Contract Management</b>	Fieldwork in progress				September 2025	
<b>7 Council Tax</b>	June 2025 – planning				September 2025	
<b>8 Housing Benefits</b>	June 2025 – planning				September 2025	
<b>9 Risk Management</b>	July 2025 – planning				Sept / Nov 2025	
<b>10 Procurement</b>	July 2025 – planning				March 2026 (now Nov 2025)	
<b>11 Capacity Planning</b>	August 2025 – planning				November 2025	
<b>12 Business Rates</b>	August 2025 – planning				March 2026 (now Nov 2025)	
<b>13 Creditors</b>	September 2025 – planning				Nov 2025 / Jan 2026	
<b>14 General Ledger</b>	October 2025 – planning				January 2026	
<b>15 Disabled Facility Grant (DFG) Verification</b>	TBC – planning				TBC	
<b>16 Artificial Intelligence (AI)</b>	November 2025 – planning				March 2026	
<b>17 Market Towns Programme</b>	December 2025 – planning				March 2026	
<b>18 Workforce Development Strategy</b>	December 2025 – planning				March 2026	

Assignment	Status / Opinion issued / Start date	Actions agreed			Target CGC	Actual CGC meeting
		H	M	L		
19 Follow Ups	Dec 2025 / Mar 2026 – planning				March 2026 / June 2026	
20 Effectiveness of CDIO Role	January 2026 – planning				Mar / Jun 2026	
21 Complaints and Compliments Management	January 2026 – planning				June 2026	
22 Democratic Services	January 2026 – planning				June 2026	
23 GDPR (Advisory)	February 2026 – planning				June 2026	

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## APPENDIX C: OTHER MATTERS

Detailed below are the changes to the 2024/25 internal audit plan since the previous meeting of the CGC in March 2025:

Note	Auditable area	Reason for change
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There have been no changes since the previous meeting of the Corporate Governance Committee in March 2025.

Detailed below are the changes to the 2025/26 internal audit plan since the previous meeting of the CGC in March 2025 where the plan was approved:

Note	Auditable area	Reason for change
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We have commenced the scheduling process for the 2025/26 internal audits and there have been some minor changes to timing of reviews. This includes Risk Management moved to Q2, Capital Expenditure moved to Q1, Data Quality and Performance Reporting moved to Q1 and Workforce Development Strategy has moved to commence in Q3. The DFG Grant Verification timing is under review and being scheduled.

Detailed below are the changes to the 2024/25 internal audit plan reported to the previous meetings of the CGC (January and March 2025):

Note	Auditable area	Reason for change
1	<b>Home and Hybrid Working Advisory Review</b> (replaces the Development Management)	The CEO and Section 151 Officer requested we complete this review as it would add more value than the audit contained within the original 2024/25 IA plan.
2	<b>Committee Governance Structure</b> (replaces Asset Management Records, HDC properties)	The CEO and Section 151 Officer requested we complete this review as it would add more value than the audit contained within the original 2024/25 IA plan.
3	<b>Audits deferred from 2024/25 plan:</b> <ul style="list-style-type: none"> <li>• Risk Management, implementation of strategy &amp; follow up of previous actions</li> <li>• Corp Gov Scheme of Delegations</li> <li>• All Services, Contract Management</li> <li>• Partnership Working</li> <li>• All Services, Contract Management</li> <li>• Data Quality Standard Compliance</li> </ul>	RSM has been informed that six audits from 2024/25 have been (informally) deferred by the previous internal audit manager during the current financial year. Of these six reviews, four had previously been deferred from the 2023/24 internal audit plan.
4	<b>Audits not commissioned from external specialists from 2024/25 plan:</b> <ul style="list-style-type: none"> <li>• Facilities Management and ICT</li> <li>• Critical Application Security</li> <li>• Follow Ups, previous ICT actions</li> <li>• Immutable Backups</li> <li>• IT Governance and Strategy</li> </ul>	Five IT reviews previously planned have not yet been delivered during 2024/25. Historically HDC commissioned these reviews externally. RSM is currently in discussions with the Section 151 Officer with regards to provision of a technology risk assignment for the 2024/25 internal audit plan.
5	<b>Additional Audits to be delivered in Q4 2024/25:</b> <ul style="list-style-type: none"> <li>• IT Key Control / Cyber Essentials</li> <li>• Follow Up of previous actions / recommendations</li> </ul>	RSM have agreed with the Section 151 Officer to undertake two reviews in Q4 of 2024/25 to provide some assurance around the key IT / Cyber controls in place at the Council and to undertake an independent review of previously agreed management actions / recommendations and provide some assurance that these issues and risks identified are being mitigated.

## Annual Report 2024/25

Our Annual Report for 2024/25 has been submitted to this meeting as a separate agenda item.

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## Information and briefings

RSM has appended the following client briefings as information for members and officers:

- Driving Value for Artificial Intelligence (AI) – March 2025
- Client Briefing on Employment Right Bill – March 2025

## FOR FURTHER INFORMATION CONTACT



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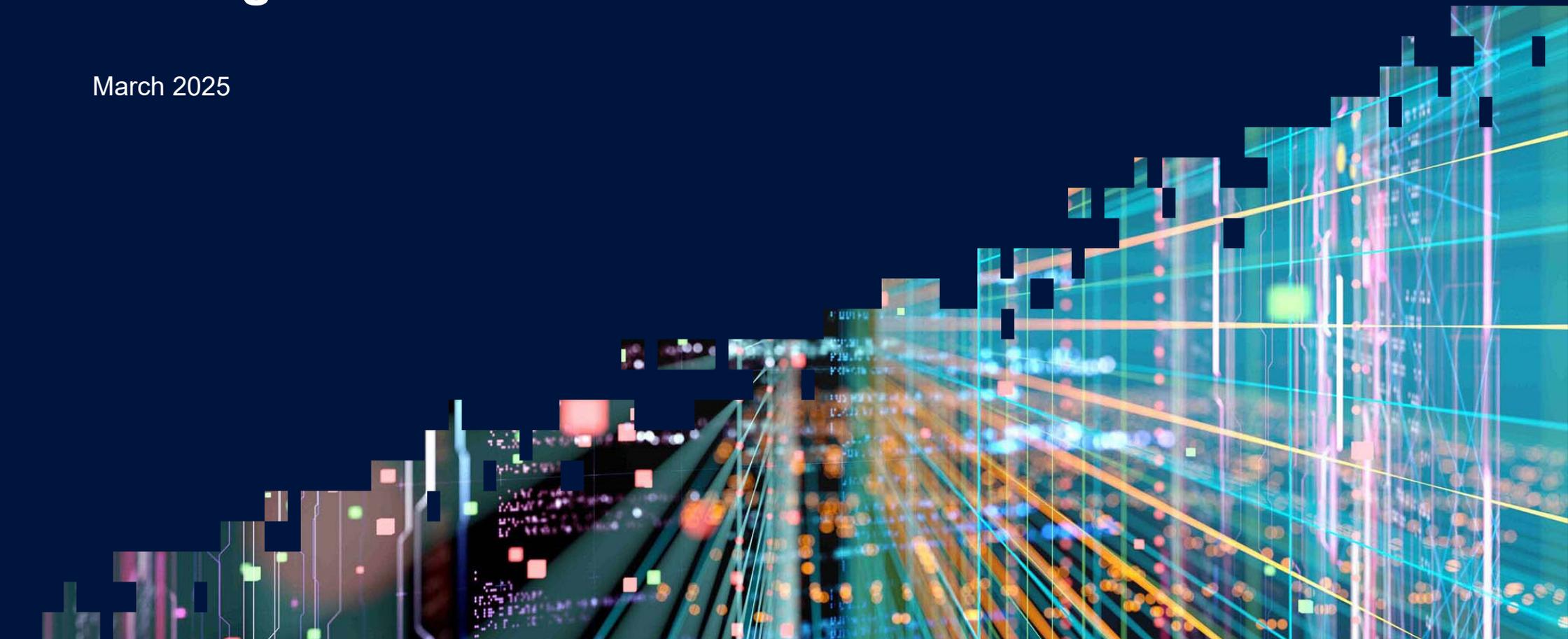
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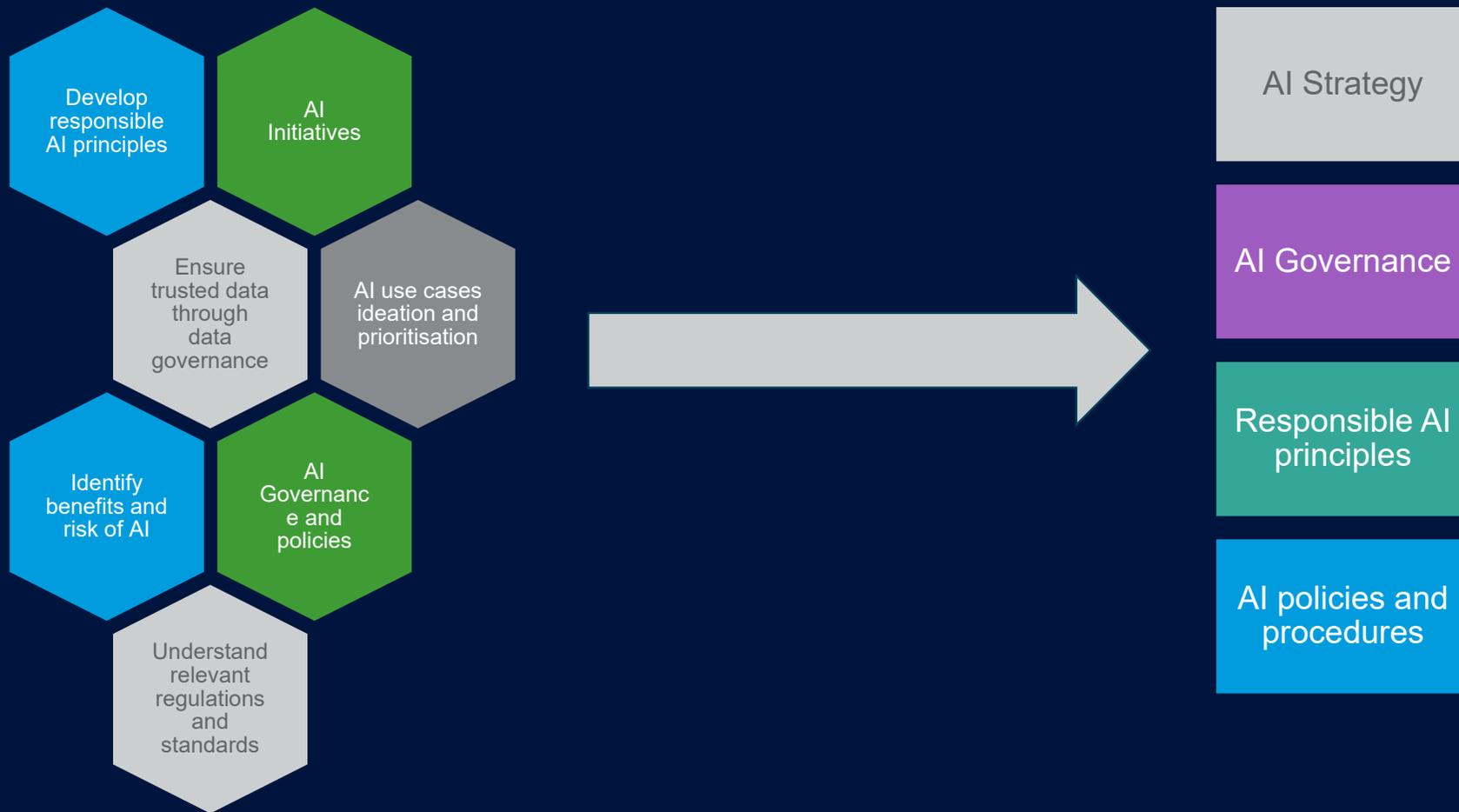
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# Driving value from AI

March 2025



# Business value driven approach



# Responsible AI principles

## Data Privacy

Any data being used within AI models is collected, processed and stored in a way that complies with legal and regulatory requirements

## Validity and Reliability

Ensuring AI systems accurately perform their intended tasks, while consistently producing stable results across different scenarios

## Safety and Security

AI systems should be protected against breaches, misuse and other risks

## Accountability

Ensuring clear responsibility for the outcomes of AI systems, including the ability to explain and justify decisions and actions

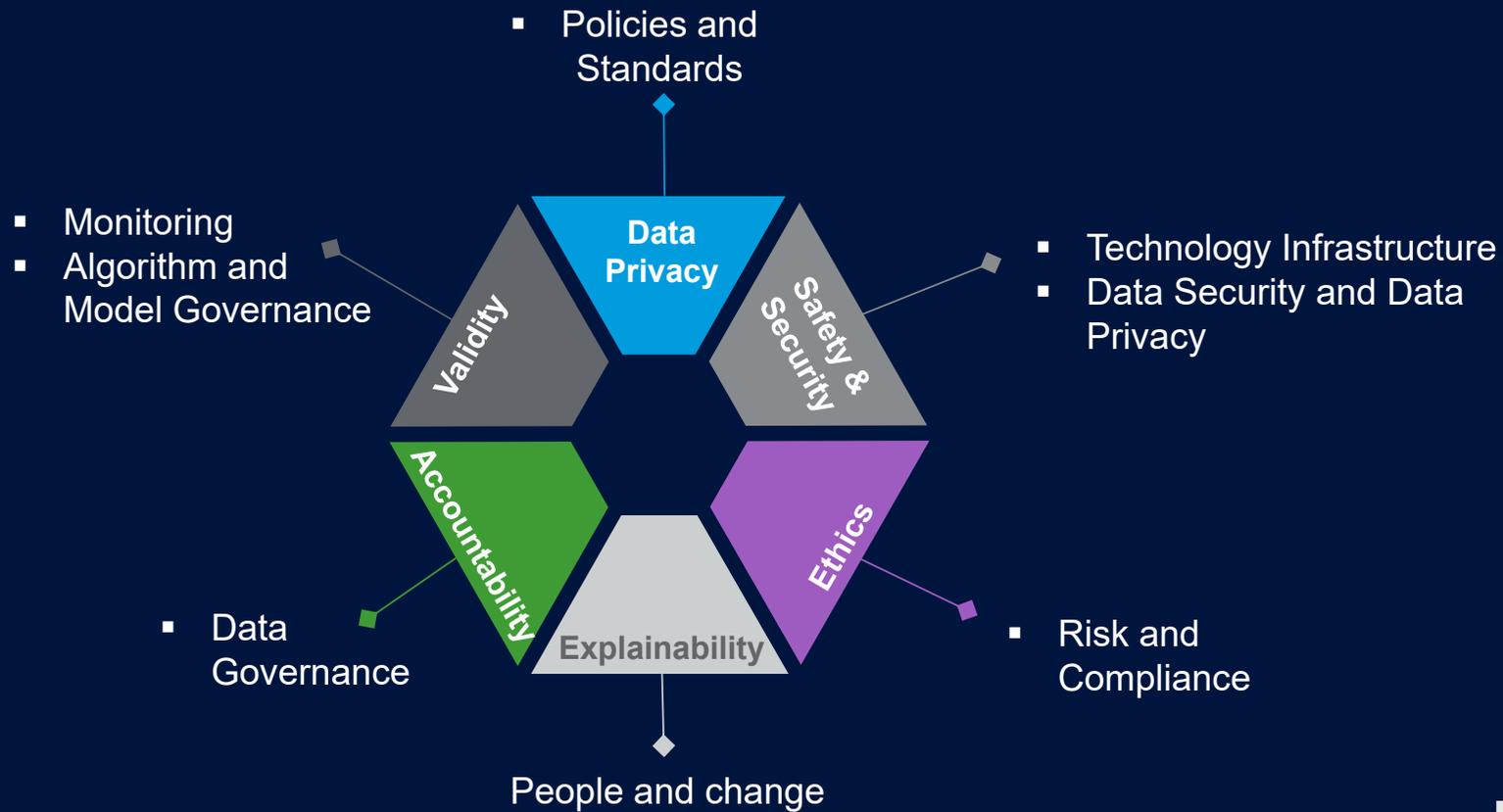
## Ethics

Ensuring models adhere to ethical guidelines and standards and are used responsibly and do not cause harm or injustice

## Explainability

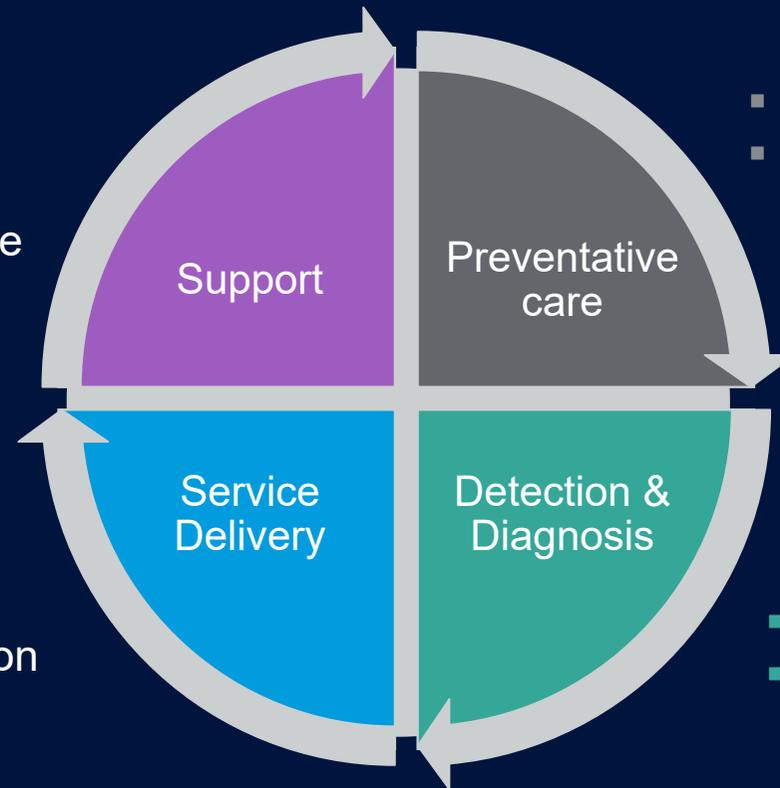
Can your AI solution provide reasoning for any decisions and actions

# Components of AI Governance



# AI in the healthcare value chain

- Front line support
- Support functions
- Reporting and Compliance



- **Wellness**
- **Self care and Prevention**

- Care delivery
- Monitoring and remediation

- Diagnostics and Personalisation
- Decision Support

# Getting started with an AI strategy

Your AI strategy should align to your data strategy and be underpinned by concrete use cases and strong governance.

## AI strategy



Purpose led



Use cases



Data



Organisation and talent



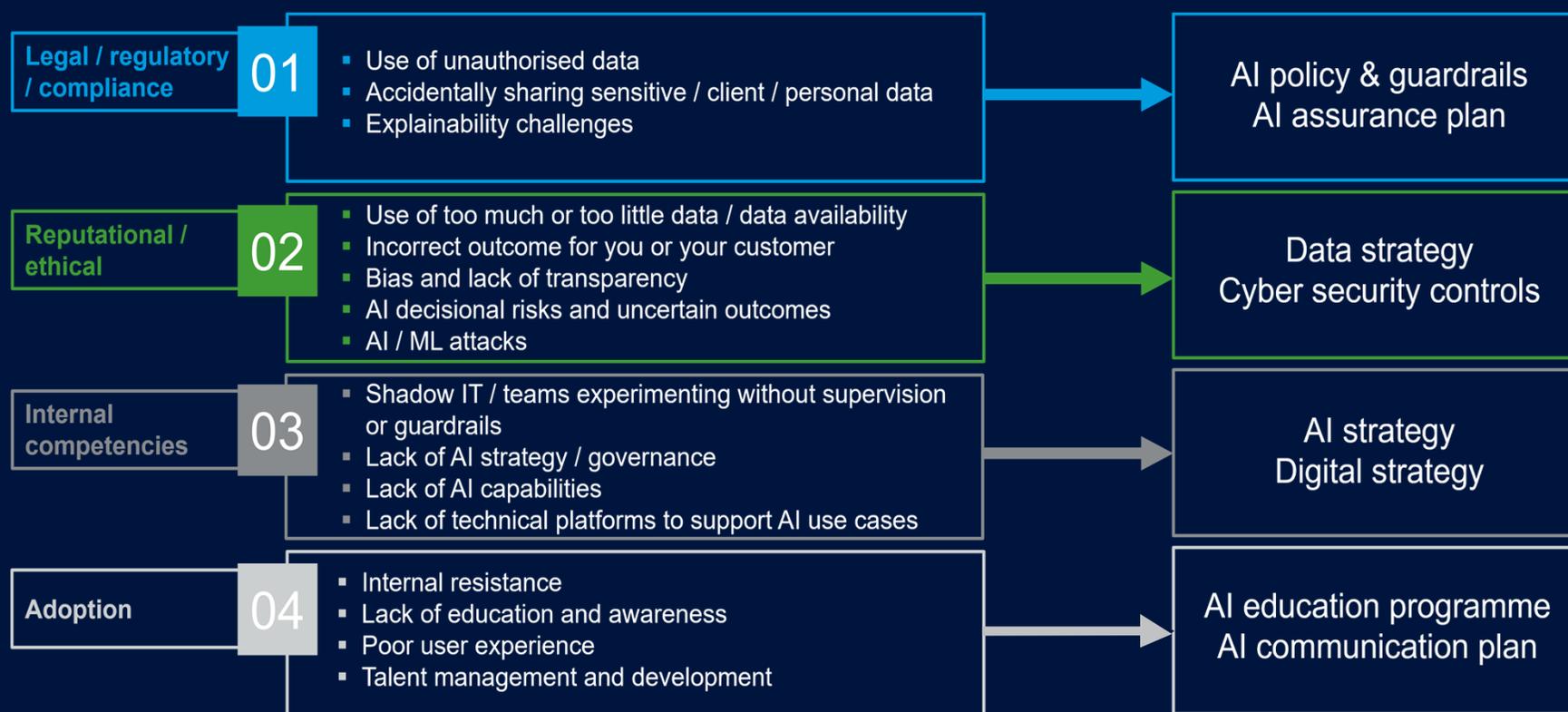
Technology



Governance

# AI and ML risks and how to mitigate against them

It is imperative to ensure your AI solutions are fair, transparent, ethical and free from harm, and that your employees are properly equipped to use them.



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# Employment Rights Bill update

19 March 2025

# Employment Rights Bill – March 25 update

The Government's amendments to the Employment Rights Bill, have now passed through the House of Commons, and await the final stage of scrutiny from the House of Lords. The Government maintains the view that the Bill will increase productivity and create the right conditions for growth, with its stated aims to put more money in working people's pockets and making wages fairer and more secure.

However, with employers facing cost pressures from the April increase in NIC and NMW rates, some amendments will add to those woes, although there are some positive changes. The amendments are likely to be introduced given they have Government backing and whilst most changes won't take effect until 2026, there will be plenty for employers to do to get ready.

The key amendments are:

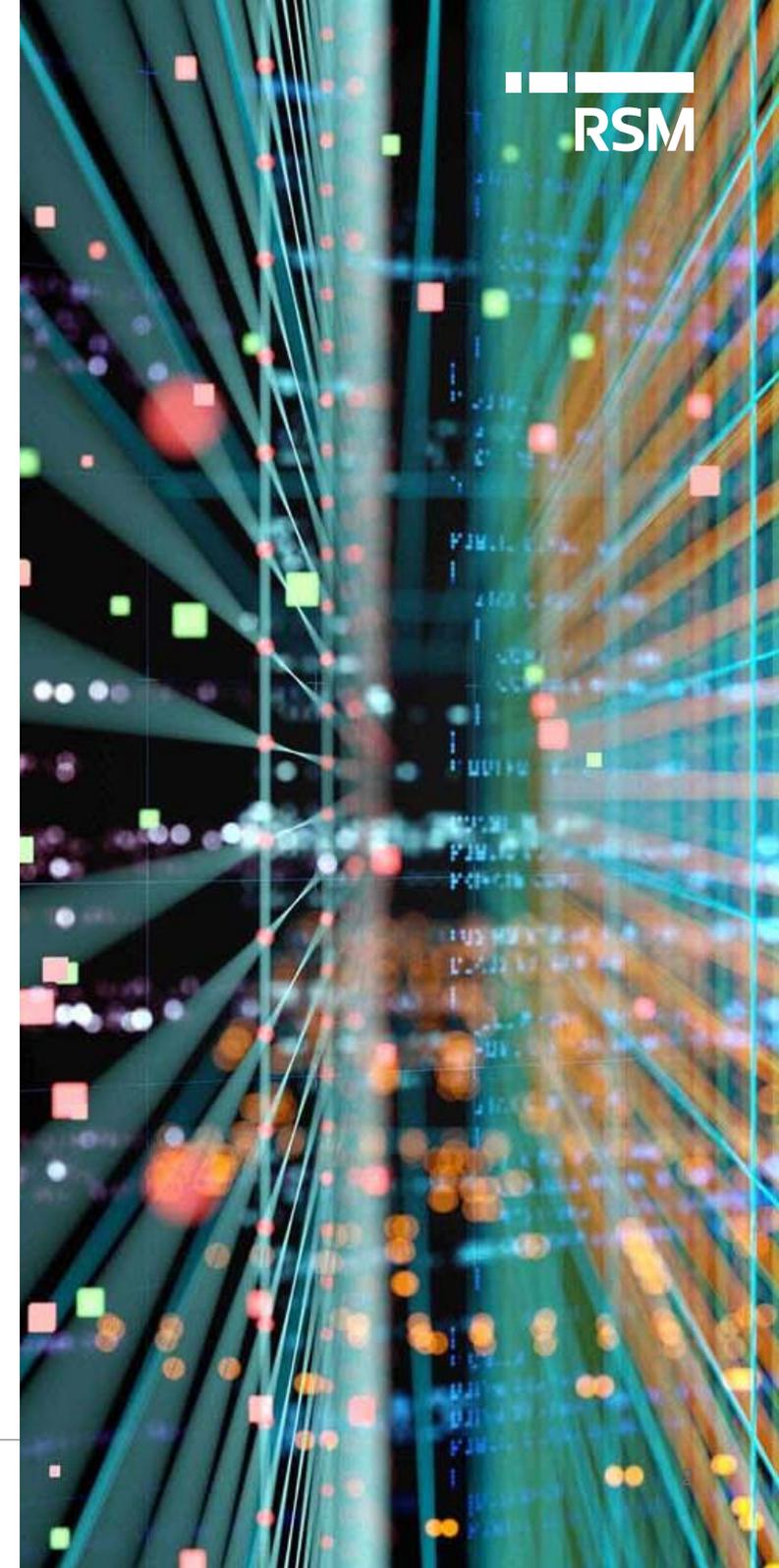
## **Right to guaranteed hours of work, reasonable notice for the cancellation and curtailment of shifts to include agency workers as well zero hours and low hours workers**

This closes a loophole that might have led to employers circumventing the proposed rules for zero hours workers by sourcing temporary work from agencies instead. Other anti-avoidance provisions have been included to prevent the employer from purposely reducing the number of hours to lower the guaranteed hours of work they must offer or from having to do so at all. Whilst that may be hard to prove in theory, it opens the door for further litigation risk for employers and employment agencies too.

Among a myriad of concerns, these rules will also leave employers having to price in the uncertainty of the future cost of paying for work that isn't required if in the preceding 12 weeks casual workers have worked unusually high levels of hours and have accepted the offer of guaranteed hours of work.

## **200% penalties for underpaying holiday pay or SSP**

The Fair Work Agency will have the power to issue notices of underpayment in relation to holiday pay and statutory sick pay in much the same way that HMRC currently has the power to do for underpayments of NMW. Enforcement powers will also apply in respect of the previous 6 years.



### **Fines for failing to maintain holiday pay records for 6 years**

All employers will have to maintain adequate records that show compliance with holiday entitlement and pay obligations for a period of 6 years or be liable to a fine.

### **Secretary of State to have power to bring Employment Tribunal claims on behalf of workers**

In a strange development the Secretary of State will have power to make an employment tribunal claim on behalf of a worker, and to provide legal assistance to parties involved in a claim. There appears to be no limitation to what claims this will apply to.

Currently, the conciliatory service ACAS, is the only government agency which is involved in tribunal claims but for the purposes of getting the parties to resolve disputes outside of the tribunal process. This amendment gives a government agency the power to step in on behalf of a worker to bring a claim against their employer. It is not clear what this is intended to tackle, and its application will really depend on what resources the government will have at its disposal. If this will be the remit of the Fair Work Agency (FWA), the government may have to implement the Business and Trade Committee's recommendation of at least 1 FWA inspector per 10,000 workers by 2029, equating to approximately 3,000 inspectors. With only 600 NMW, EAS and GLAA inspectors currently, this will require some significant investment.

### **Umbrella companies to come under regulatory enforcement**

The current compliance requirements for employment agencies will be extended to include umbrella companies (and possibly Employers of Record too). This means that for the first time, umbrella companies will come under the remit of the Employment Agency Standards inspectorate (to be replaced by the FWA). Alongside this, the Treasury has announced its intention to bring forward legislation to make the agency that supplies the worker accountable for PAYE, or the end user if there is no agency.

### **Tougher sanctions for failing to consult but a relaxation of the establishment rule**

The penalties for failing to collectively consult will be more severe as the maximum award would be increased from 90 days' gross pay to 180 days' gross pay for each affected employee.

The original draft of the Bill extended the collective consultation obligations to the entire business rather than limited to each single establishment placing, creating a considerable administrative burden in the case of small geographically focussed restructures. However, to welcome relief, collective consultation will still only be required in respect of proposed redundancies at a single establishment, although there is scope for the Government to introduce future thresholds.

### **Broadening out of Trade Union access**

The rights of access to workplaces will be extended beyond physical entry to include communications by any means, placing further notification obligations on employers even where TU recognition may be less sought after

### **Statutory sick pay rate to increase**

The weekly rate of SSP to be the lower of £118.75 or 80% of employee's normal earnings from 6 April 2025. This is on top of the day one right to SSP introduced in the first draft of the Bill. This will not impact those employers who choose to pay enhanced company sick pay from the first day of sickness absence, but it will increase costs for those that only pay SSP from the fourth consecutive day of sickness absence.

Some employers will remain sceptical about whether the change will do anything to address the issue of an increasing number of employees taking leave of absence due to sickness. However, the Government's view is that allowing employees to take time off to recover will encourage them to stay in work rather than risk dropping out altogether.

If you would like to speak to a member of our legal team for an Employment Rights Bill readiness review, discuss your current preparations or have any technical queries, then please reach out to your usual RSM contact or Charlie Barnes.



**Charlie Barnes**  
**Head of Employment Legal**  
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#### Testimonials received from Legal 500, 2024

*"The RSM UK Legal LLP team is a dedicated, and highly experienced team. The client care is an important part of their day-to-day advice, whilst ensuring that the support is always available. Their professionalism, efficiency, and clear communication make any complex project manageable."*

*"Product led employment service provided by the accountancy business. Different approach to the standard solicitor offering but excellent for issues such as minimum wage and other compliance concerns."*

*"Approachable and a pleasure to work with.....very helpful and understanding towards our brand's vision and values."*

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