



A meeting of the **CORPORATE GOVERNANCE COMMITTEE** will be held in **CIVIC SUITE (LANCASTER/STIRLING ROOMS), PATHFINDER HOUSE, ST MARY'S STREET, HUNTINGDON, CAMBS, PE29 3TN** on **WEDNESDAY, 8 JULY 2026** at **7:00 PM** and you are requested to attend for the transaction of the following business:-

AGENDA

APOLOGIES AND SUBSTITUTES

1. MINUTES (TO FOLLOW)

To approve as a correct record the Minutes of the meeting of the Committee held on 17 June 2026.

Contact Officer: Democratic Services - (01480) 388169

2. MEMBERS' INTERESTS

To receive from Members declarations as to disclosable pecuniary, other registerable and non-registerable interests in relation to any Agenda item. See Notes below.

Contact Officer: Democratic Services - (01480) 388169

3. DISPOSALS & ACQUISITIONS POLICY LAND AND PROPERTY - UPDATE ON THRESHOLDS (Pages 5 - 30)

To receive a report providing an update on the Disposals & Acquisitions Policy.

**Contact Officer: M Raby
(01480) 387921**

4. ANNUAL REVIEW OF FRAUD INVESTIGATION ACTIVITY (Pages 31 - 38)

To receive a report providing a summary of the activity undertaken by the Council's Corporate Fraud Team in 2025/26.

**Contact Officer: P Bicknell
(01480) 388194**

5. INTERNAL AUDIT PROGRESS REPORT (Pages 39 - 54)

To receive a report providing an update of the work of the Internal Audit Service since the last meeting.

**Contact Officer: D Harris
L Morrison (01480) 388178**

6. INTERNAL AUDIT ACTIONS UPDATE (Pages 55 - 58)

To receive a report set out the current position with respect to implementation of actions arising from Internal Audit report.

**Contact Officer: L Morrison
(01480) 388178**

7. CORPORATE RISK REGISTER (Pages 59 - 72)

To receive a report informing of the approach and work undertaken on the Corporate Risk Register including the latest heat maps relating to the corporate risks.

**Contact Officer: L Morrison
(01480) 388178**

8. ANNUAL REPORT OF THE CORPORATE GOVERNANCE COMMITTEE (Pages 73 - 86)

To consider the Annual Report to Council in respect of the year ending March 2026 on the work that has been undertaken by the Corporate Governance Committee.

**Contact Officer: L Morrison
(01480) 388178**

9. CORPORATE GOVERNANCE COMMITTEE PROGRESS REPORT AND FUTURE WORK (TO FOLLOW)

To receive the Corporate Governance Committee Progress Report and discuss potential future work of the Committee.

Contact Officer: Democratic Services - (01480) 388169

30 day of June 2026

Michelle Sacks

Chief Executive and Head of Paid Service

Disclosable Pecuniary Interests and other Registerable and Non-Registerable Interests.

Further information on [Disclosable Pecuniary Interests and other Registerable and Non-Registerable Interests](#) is available in the Council's Constitution

Filming, Photography and Recording (including Live Streaming) at Council Meetings

This meeting will be filmed for live and/or subsequent broadcast on the Council's YouTube site. The whole of the meeting will be filmed, except where there are confidential or exempt items. If you make a representation to the meeting you will be deemed to have consented to being filmed. By entering the meeting you are also consenting to being filmed and to the possible use of those images and sound recordings for webcasting and/or training purposes. If you have any queries regarding the streaming of Council meetings, please contact Democratic Services on 01480 388169.

The District Council also permits filming, recording and the taking of photographs at its meetings that are open to the public. Arrangements for these activities should operate in accordance with [guidelines](#) agreed by the Council.

Please contact Democratic Services, Tel: (01480) 388169 / email: Democratic.Services@huntingdonshire.gov.uk if you have a general query on any Agenda Item, wish to tender your apologies for absence from the meeting, or would like information on any decision taken by the Committee/Panel.

Specific enquiries with regard to items on the Agenda should be directed towards the Contact Officer.

Members of the public are welcome to attend this meeting as observers except during consideration of confidential or exempt items of business.

Agenda and enclosures can be viewed on the [District Council's website](#).

Emergency Procedure

In the event of the fire alarm being sounded and on the instruction of the Meeting Administrator, all attendees are requested to vacate the building via the closest emergency exit.

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Corporate Governance Committee – 8th July 2026

Report by: Matthew Raby

Lead Cllr: Cllr Jo Harvey



Wards	Open / Exempt	Key Decision?
All	Open	Yes

Disposal and Acquisition of Land and Buildings Policy

Executive Summary:

The Disposals & Acquisition Policy: Land and Property was approved by Council in December 2017. The Policy included a requirement to review the disposal and acquisition thresholds included within it. The limits were reviewed in January 2024 with a recommendation they be reviewed again after 24 months. It is proposed that the current thresholds should remain as they are at present and be reviewed again in 24 months' time. The policy has also been amalgamated with the Disposal of Small Land Parcels Policy.

Recommendations

- 1.1. The Committee is invited to comment; and
- 1.2. Review the thresholds again in 24 months' time.

Key Corporate Plan Priorities

- 1 Priority 2 – Creating a better Huntingdonshire for future generations.
- 2 Priority 3 – Doing our core work well.

Report Author(s)

Matthew Raby, Head of Property, Facilities and Health & Safety
(Matthew.Raby@huntingdonshire.gov.uk)

PURPOSE OF THE REPORT

- 1.1 To update members on the Disposals & Acquisitions Policy.

BACKGROUND & CONTEXT

- 1.2 The Disposals & Acquisition Policy, please see appendix 1 was approved by Council on the 13th December 2017, following recommendation from the Corporate Governance Panel held on the 29th November 2017. At the Corporate Governance Committee meeting it was proposed that the thresholds for acquisitions and disposals would be reviewed every two years.

The last review was in January 2024 and the current thresholds are shown in Table 1 below (no change to previous version).

Threshold	Delegated Approval
£0 - £500,000	Chief Executive (as Head of Paid Service) and Director of Finance and Corporate Resources (as Section 151 Officer), following consultation with the Executive Councillor for Finance.
£500,000 - £2,000,000	Treasury and Capital Management Group
Over £2,000,000	Cabinet

During this review it was decided that the Disposals and Acquisitions Policy and the Disposal of Small Land Parcels Policy would be amalgamated.

OPTIONS CONSIDERED

- 1.3 It is proposed the thresholds remain at the current levels as they allow for appropriate scrutiny of relevant acquisitions and disposals.
- 1.4 It is proposed the limits are reviewed again in 24 months' time.

COMMENTS OF OVERVIEW & SCRUTINY

- 1.5 N/A

POST-DECISION IMPLEMENTATION

- 1.6 The Policy will be implemented and followed.

IMPLICATIONS OF THE DECISION

- 1.7 **Council Key Priorities and Performance**

This policy links to Priority 2 and Priority 3 in the Corporate Plan

Priority 2 – Forward-thinking economic growth

Priority 3 - Delivering good quality, high value-for-money services with good control and compliance with statutory obligations.



1.8 Financial Implications

1.8.1 N/A

1.9 Policy Implications

1.9.1 N/A

1.10 Legal & Constitutional Implications

1.10.1 There are no proposed changes to the current thresholds, therefore no changes will be required to the Constitution or the Code of Procurement.

1.11 Community Impact

1.11.1 N/A

1.12 Environment & Climate Change Implications

1.12.1 N/A

1.13 Equality & Diversity Implications

1.13.1 N/A

1.14 Implications on Resources

1.14.1 No implications to resources as is an amalgamation of the Disposals and Acquisition Policy and Disposal of Small Land Parcels Policy.

1.15 Health & Wellbeing Implications

1.15.1 N/A

1.16 Local Government Reorganisation (LGR) Implications

1.16.1 No implications as will be reviewed in line with LGR.

RISK MANAGEMENT

1.17 N/A

BACKGROUND PAPERS – LOCAL GOVERNMENT (ACCESS TO INFORMATION) ACT 1985

1.18

Document List	Custodian	File Location
Appendix 1 – Disposal and Acquisition Policy	Estates Department	 Appendix1 - Disposal and Acquisition of Lar
Appendix 2 – Disposal and Acquisition Policy 2024	Estates Department	 Appendix2 - Disposal and Acquisition of Lar
Appendix 3 – Disposal of Small Land Parcels Policy	Estates Department	 Appendix 3 - Disposal of Small Lan
Appendix 4 – Disposal and Acquisition Policy (Tracked Changes from last version),	Estates Department	 Disposal and Acquisition of Land ar



Disposal and Acquisition of Land and Buildings Policy

Version	Date	Status	Summary of Changes
1.1	November 2017	Historic	New
1.1	November 2019	Historic	Review
1.1	January 2022	Historic	Review
1.1	January 2024	Historic	Review
1.2	June 2026	Current	Updated

1. Definitions

The Council defines the “disposal and acquisition” of land and property as:

- (a) **Disposal** The means by which the council can divest and dispose of land and property that it considers are surplus to its service or investments needs
- (b) **Acquisition** The means by which the Council can invest in land and property that will allow the Council to benefit from service efficiency or investment opportunities.
- (c) **Surplus Property** Land and property will only be determined as surplus if it no longer meets corporate and/or investment priorities. *Land held as “open space” (or amenity land) is considered as held to support the provision of a Council service and Properties within the Commercial Investment Strategy (CIS) are held as investments and outside the scope of this policy.*

All sales or acquisitions will be undertaken by the most appropriate commercially advantageous means to achieve best value.

2. Risk management

All activity relating to land and property will be undertaken within an environment that minimises risk to both services and the capital, or revenue, investment that is made. This includes impacts on reputation. There will be appropriate reporting to ensure that all parties are aware of the risk that is being faced by any disposals or acquisitions.

3. Value for Money

Value for Money is at the heart of how the Council delivers its services; regardless of whether these are front-line or back-office. In respect of the management of land and property, the Council will ensure that the Council is

only holding to an optimum balance of assets to meet both its service and investment requirements.

4. Disposals Policy

- a) Small Sites. Areas of open space, less than 0.25 acres (1,011 square meters) in area and **without** development potential. This size definition will only be changed in exceptional circumstances and only with the agreement of the Head of Resources.
- b) Land and property will only be determined as surplus if it no longer meets corporate and/or investment priorities. Land and property will only be disposed when it is concluded that no other use can be made of the asset, within statutory provisions. There are two distinct processes relating to: Medium to large Sites. Sites in excess of 0.25 acres or smaller sites with development potential, their disposal is dependent on public benefit and corporate aims and objectives.

All disposals will be subject to the following conditions: -

- a) Prior to sale, partners of the Council will be contacted to determine if there is an alternative use for the land and property. These will include, but are not limited to:-
 - a. Town Councils
 - b. Parish councils
 - c. Open Spaces
 - d. Economic development
 - e. Operations
 - f. Democratic Services
 - g. Any other relevant dept. or partner reasonably considered to have an interest.
- b) The Council will also undertake investigations into the legal, planning, financial and other aspects of the land before selling.
- c) Subject to legislative requirements, the Council will sell any surplus land and property for the best consideration, where this is not possible or where corporate objectives are not being met, appropriate activity will be undertaken to ensure that the Councils maximises any capital receipts.
- d) Surplus land will be disposed of as expeditiously as possible and follow appropriate methods of disposal.
- e) Where land (other than small land parcels) is disposed of within a Parish Council area and there is no likelihood of any consequential development funding (e.g. Community Infrastructure Levy or S.106) returning to the Parish Council following disposal, that the Parish Council receives 10% of

any capital receipt received by the Council, subject to agreement by Cabinet.

Small Site disposals will also be subject to the following conditions: -

- a) Small Land parcels will only be determined as surplus if the land no longer meets service, corporate and/or investment priorities and when it is concluded that no other use can be made of the asset, within statutory provisions.
- b) Small Land parcels will be disposed of as expeditiously as possible; this will not be via application but via selected open tender that will be advertised on the Councils website.
- c) No matter the means of sale, the purchaser of respective small land parcels will meet all legal (and ancillary costs) of the seller. However, other than “sale by auction”, the purchaser will be charged a fixed fee for the administration of the sale, this is noted in Table 2 below.
- d) The sale of small land parcels will be excluded from the provisions of 10% transfer of sale proceeds to Town and Parish Councils.

Small Site Nomination Process

Persons wishing to purchase small land parcels can nominate land they wish to be considered for disposal. Such nominated parcels will be:

- a) Added to the list of sites for consideration.
- b) Subject to the processes outlined above.
- c) If suitable, will be added to a future open tender exercise.
- d) A nomination fee of £500 is required (this does not confirm any rights to purchase and is non-returnable).

Public Engagement Considerations

The Council’s communication team will be consulted to ensure that any disposal of land and buildings is undertaken in a proportionate way.

Consideration will be given to the statutory requirements of the Local Government Act 1972 and the Town and County Planning Act 1990.

Performance Management

Where receipts exceed £10,000, these will be Capital Receipts and will be accounted for as such, including being mapped against capital receipt targets that will be assessed annually and progress will be reported to the Corporate Leadership Team and Cabinet as part of the routine budget monitoring cycle.

5. Acquisitions Policy

All acquisitions of land and property are in respect of freehold, leasehold or licence.

Land and property will only be acquired where it benefits service delivery and/or maximises investment opportunities and/or future strategic development, subject to meeting strict criteria; such as, need for asset to meet service delivery levels, option appraisal, on-going revenue costs are appropriately budgeted for, tenure is determined and VAT considerations (especially Opt to Tax).

Powers to Acquire Land and Buildings

The acquisition of land and buildings is enshrined within the requirements of the Local Government Act 1972 and to invest within the requirements of the Local Government Act 2003.

6. Performance Management

There will be ongoing monitoring of acquisitions between the responsible officers and the parties selling or otherwise concerned with the acquisition. There will be appropriate reporting to Corporate Leadership Team where performance is in question.

7. Overarching Policy

All valuations of land will be undertaken by suitably qualified professionals in accordance with RICS guidance. VAT implications will always be considered.

8. Resources

The resource implications, including Legal, Finance and Procurement will be considered for every disposal or acquisition of land and buildings and the both members and officers will be required to comply with the pertinent requirements of both the Code of Procurement and the Code of Financial Management.

The financial thresholds for both medium and large site disposals and acquisitions are as follows:

Threshold	Delegated Approval Table 1
£0 - £500,000	Chief Executive Officer (as Head of Paid Service) & Head of Resources (as Section 151 Officer), following consultation with Executive Councillor for Finance.
£500,000 - £2,000,000	Treasury and Capital Management Group
Over £2,000,000	Cabinet

The financial thresholds for the sale of small land parcels are less than those required of the wider disposals and acquisitions because small land sales are “smaller by their nature”. The thresholds are as follows

Thresholds of the Sale or Transfer of Small Land Parcels		Table 2
All sales and transfers will include the transfer of all associated liabilities.		Minimum Administration Charge (*)
Transfer of Small Land Parcels to Other Public Bodies		
£0 - £10,000	Head of Resources (as Section 151 Officer),	£500
£10,000 - £50,000	Managing Director (as Head of Paid Service) & Head of Resources (as Section 151 Officer),	£1000
£50,000 - £100,000	Managing Director (as Head of Paid Service) & Head of Resources (as Section 151 Officer), in consultation with the Executive Member for Strategic Resources.	£1,500 -
£100,000 - £500,000	Treasury & Capital Management Group.	£2,000
£500,000 +	Cabinet.	£3,000
Transfer of Small Land Parcels to Non-Public Bodies		
£0 - £10,000	Managing Director (as Head of Paid Service) & Head of Resources (as Section 151 Officer),	£1000
£10,000 - £100,000	Managing Director (as Head of Paid Service) & Head of Resources (as Section 151 Officer), in consultation with the Executive Member for Strategic Resources.	£1500
£100,000 - £500,000	Treasury & Capital Management Group.	£2,000
£500,000 +	Cabinet.	£3,000

The financial thresholds to be reviewed in 24 months following approval.

9. Governance

The Council will have regard to all statutory and local regulations, including reporting to Corporate Management Team and in line with the Constitution, including the Treasury and Capital Management Group.

All disposal and acquisition decisions will be retrospectively reported to the Overview & Scrutiny (Performance and Growth) Panel annually.

Huntingdonshire District Council

DISPOSAL AND ACQUISITION OF LAND & BUILDINGS Policy

Date Approved: 29/11/2017 (updated 27 September 2018) Review Date: November 2019
Version 1.1

Definition

The Council defines the “disposal and acquisition” of land and property as:
“The means by which it can either:

- i. divest and dispose of land and property that it considers are surplus to its service or investments needs or
- ii. invest in land and property that will allow the Council to benefit from service efficiency or investment opportunities.

All sales or acquisitions will be undertaken by the most appropriate commercially advantageous means.

Risk management

All activity relating to land and property will be undertaken within an environment that minimises risk to both services and the capital, or revenue, investment that is made. This includes impacts on reputation. There will be appropriate reporting to ensure that all parties are aware of the risk that is being faced by any disposals or acquisitions.

Value for Money

Value for Money is at the heart of how the Council delivers its services; regardless of whether these are front-line or back-office. In respect of the management of land and property, the Council will develop an Asset Management Plan that will ensure that the Council is only holding to an optimum balance of assets to meet both its service and investment requirements.

Disposals Policy

- Land and property will only be determined as surplus if it no longer meets corporate and/or investment priorities.
- Land and property will only be disposed when it is concluded that no other use can be made of the asset, within statutory provisions. There are two distinct processes relating to:
 - Medium to large areas of land, their disposal is dependent on public benefit and corporate aims and objectives.
 - Small areas of open space, their disposal is dealt with through the “Disposal of small land parcels policy”. This will be for land that is below 0.25 acres (1,011 square meters). This size definition will only be changed in exceptional circumstances and only with the agreement of the Head of Resources.
- Prior to sale, partners of the Council will be contacted to determine if there is an alternative use for the land and property.

- Subject to legislative requirements, the Council will sell any surplus land

and property for the best consideration, where this is not possible or where corporate objectives are not being met, appropriate activity will be undertaken to ensure that the Councils maximises any capital receipts.

- Surplus land will be disposed of as expeditiously as possible and follow appropriate methods of disposal.
- Where land (other than small land parcels) is disposed of within a Parish Council area where there is no likelihood of any consequential development funding (e.g. Community Infrastructure Levy or S.106) returning to the Parish Council following disposal, that the Parish Council receives 10% of any capital receipt received by the Council, subject to agreement by Cabinet.

Public Engagement Considerations

- The Council's communication team will be consulted to ensure that any disposal of land and buildings is undertaken in a proportionate way.
- Consideration will be given to the statutory requirements of the Local Government Act 1972 and the Town and County Planning Act 1990

Performance Management

Capital Receipts targets will be assessed annually and progress will be reported to the Corporate Management Team and Cabinet as part of the routine budget monitoring cycle.

Acquisitions Policy

- All acquisitions of land and property are in respect of freehold, leasehold or licence.
- Land and property will only be acquired where it benefits service delivery and/or maximises investment opportunities and/or future strategic development, subject to meeting strict criteria; such as, need for asset to meet service delivery levels, option appraisal, on-going revenue costs are appropriately budgeted for, tenure is determined and VAT considerations (especially Opt to Tax).

Powers to Acquire Land and Buildings

The acquisition of land and buildings is enshrined within the requirements of the Local Government Act 1972 and to invest within the requirements of the Local Government Act 2003.

Performance Management

There will be ongoing monitoring of acquisitions between the responsible officers

and the parties selling or otherwise concerned with the acquisition. There will be appropriate reporting to Corporate Management Team where performance is in question.

Overarching Policy

All valuations of land will be undertaken by suitably qualified professionals. VAT implications will always be considered.

Resources

The resource implications, including Legal, Finance and Procurement will be considered for every disposal or acquisition of land and buildings and the both members and officers will be required to comply with the pertinent requirements of both the Code of Procurement and the Code of Financial Management. The financial thresholds for both disposals and acquisitions are as follows:

£0 - £500,000	Managing Director (as Head of Paid Service) & Head of Resources (as Section 151 Officer), following consultation with Executive Councillor for Resources
£500,000 to £2,000,000	Treasury and Capital Management Group
£2,000,000 +	Cabinet

The thresholds in respect of the Sale or Transfer of Small Land Parcels are defined within the “Disposal of Small Land Parcels Policy

The financial thresholds to be reviewed in 24 months following approval.

Governance

The Council will have regard to all statutory and local regulations, including reporting to Corporate Management Team and in line with the Constitution, including the Treasury and Capital Management Group.

All disposal and acquisition decisions will be retrospectively reported to the Overview & Scrutiny (Performance and Growth) Panel.

Huntingdonshire District Council

Disposal of Small Land Parcels Policy

Date Approved: 29/11/2017 (updated 27 September 2018) Review Date: November 2019

Version 1.1

Definition

The Councils Disposals and Acquisitions Policy defines the “disposal” of land and property as:

“The means by which it can.... divest and dispose of land and property that it considers are surplus to its service or investments needs.

All sales or acquisitions will be undertaken by the most appropriate commercially advantageous means.”

The Disposal of Small Land Parcels Policy is subsidiary to the Disposals and Acquisitions Policy and defines “small land parcels” as

- “as being less than 0.25 acres (1011 square meters) and not considered suitable for development.”

Property Strategy – Surplus Property

Land and property will only be determined as surplus if it no longer meets corporate and/or investment priorities. Land held as “open space” (or amenity land) is considered as held to support the provision of a Council service.

Risk management

All activity relating to land and property will be undertaken within an environment that minimises risk to both services and the capital, or revenue, investment that has been made. This includes impacts on reputation. There will be appropriate reporting to ensure that parties are aware of the risk that is being faced by any disposal.

Transparency and fairness

This policy provides a framework which is both transparent and consistent and demonstrates fairness in the disposal of property assets.

Value for Money

Value for Money is at the heart of how the Council delivers its services; regardless of whether these are front-line or back-office. In respect of the management of land and property, the Council will ensure that the Council is only holding an optimum balance of assets to meet both its service and investment requirements.

Small Land Sales Policy

- Small Land parcels will be less than 0.25 acres (1,011 square meters) and not considered suitable for development.
- Small Land parcels will only be determined as surplus if the land no longer meets

service, corporate and/or investment priorities.

- Land and property will only be disposed when it is concluded that no other use can be made of the asset, within statutory provisions.
- Prior to sale, partners of the Council may be contacted to determine if there is an alternative use for the land and property.
- The Council will also undertake investigations into the legal, planning, financial and other aspects of the land before selling.
- Subject to legislative requirements, the Council will sell any surplus land and property for the best consideration, where this is not possible or where corporate objectives are not being met, appropriate activity will be undertaken to ensure that the Councils maximises any capital receipts.
- Small Land parcels will be disposed of as expeditiously as possible; this will not be via application but via selected open tender that will be advertised on the Councils website.
- Persons wishing to purchase small land parcels can nominate land they wish to be considered for disposal. Such nominated parcels will be:
 - added to the list of sites for consideration,
 - subject to the processes outlined above,
 - if suitable, will be added to a future open tender exercise.
 - A nomination fee of £500 is required (this does not confirm any rights to purchase and is non-returnable).
- No matter the means of sale, the purchaser of respective small land parcels will meet all legal (and ancillary costs) of the seller. However, other than “sale by auction”, the purchaser will be charged a fixed fee for the administration of the sale, this is noted in **Table 1** below.
- The sale of small land parcels will be excluded from the provisions of 10% transfer of sale proceeds to Town and Parish Councils.

Public Engagement Considerations

- The Council’s communication team will be consulted to ensure that any disposal of land and buildings is undertaken in a proportionate way. For such small land disposals, consultation with partners may not be applicable or appropriate. However, ward members will be consulted prior to disposal.
- Consideration will be given to the statutory requirements of the Local Government Act 1972 and the Town and County Planning Act 1990

Performance Management

Where receipts exceed £10,000, these will be Capital Receipts and will be accounted for as such, including being mapped against capital receipt targets that will be assessed annually and progress will be reported to the Corporate Management Team and Cabinet as part of the routine budget monitoring cycle.

Performance Management

There will be ongoing monitoring of disposals between the responsible officers and the parties selling or otherwise concerned with the disposal. There will be appropriate reporting to Corporate Management Team where performance is in question.

Overarching Policy

All valuations of land will be undertaken by suitably qualified professionals. VAT and other tax implications will always be considered.

Resources

The resource implications, including Legal, Finance and Procurement will be considered for every disposal or acquisition of land and buildings and both members and officers will be required to comply with the pertinent requirements of both the Code of Procurement and the Code of Financial Management. The financial thresholds for the sale of small land parcels are less than those required of the wider disposals and acquisitions because small land sales are “smaller by their nature”. The thresholds are as shown in **Table 1** below:

Thresholds of the Sale or Transfer of Small Land Parcels	Table 1
All sales and transfers will include the transfer of all associated liabilities.	Minimum Administration Charge (*)

Transfer of Small Land Parcels to Other Public Bodies

£0 - £10,000	Head of Resources (as Section 151 Officer),	£500
£10,000 - £50,000	Managing Director (as Head of Paid Service) & Head of Resources (as Section 151 Officer),	£1,000
£50,000 - £100,000	Managing Director (as Head of Paid Service) & Head of Resources (as Section 151 Officer), in consultation with the Executive Member for Strategic Resources.	£1,500
£100,000 - £500,000	Treasury & Capital Management Group.	£2,000
£500,000 +	Cabinet.	£3,000

Sale of Small Parcels of Land

£0 - £10,000	Managing Director (as Head of Paid Service) & Head of Resources (as Section 151 Officer).	£1,000
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£10,000 - £100,000	Managing Director (as Head of Paid Service) & Head of Resources (as Section 151 Officer), in consultation with the Executive Member for Strategic Resources.	£1,500
£100,000 - £500,000	Treasury & Capital Management Group.	£2,000
£500,000 +	Cabinet.	£3,000

* This Administration Charge excludes all legal and other ancillary costs. Further it is the minimum charge that any prospective purchaser will pay. If any sale requires additional officer time beyond what would reasonably be expected, the purchaser will

Be required to meet this higher charge.

The financial thresholds will be reviewed every 2 years.

Governance

The Council will have regard to all statutory and local regulations, including reporting to Corporate Management Team and in line with the Constitution, including the Treasury and Capital Management Group.

All disposal decisions i.e. those to be included in the Small Land Disposal Programme will in reported to the Overview & Scrutiny (Customers and Performance) Panel and Cabinet. However, there will be times where “time will be of the essence” and all such disposals will be reported retrospectively to Panel and Cabinet.

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Disposal and Acquisition of Land and Buildings Policy

Version	Date	Status	Summary of Changes
1.1	November 2017	Current historic	New
1.1	November 2019	Current historic	Review
1.1	January 2022	Current historic	Review
1.1	January 2024	Current	Review
1.2+	May April 2026	Draft Current	Review Updated

1. Definitions

1.2. The Council defines the “disposal and acquisition” of land and property as:

Disposal – The means by which ~~the council it can~~ either:

i. ~~—~~ divest and dispose of land and property that it considers are surplus to its

(a) ~~—~~ service or investments needs, ~~or~~

Acquisition The means by which the Council can

ii. ~~—~~ invest in land and property that will allow the Council to benefit from service efficiency or investment opportunities.

Surplus Property. Land and property will only be determined as surplus if it no longer meets corporate and/or investment priorities. Land held as “open space” (or amenity land) is considered as held to support the provision of a Council service, and Properties within the Commercial Investment Strategy (CIS) are held as investments and outside the scope of this policy.

1.3. All sales or acquisitions will be undertaken by the most appropriate commercially advantageous means ~~to achieve best value.~~

4. Risk management

All activity relating to land and property will be undertaken within an environment that minimises risk to both services and the capital, or revenue, investment that is made. This includes impacts on reputation. There will be appropriate reporting to ensure that all parties are aware of the risk that is being faced by any disposals or acquisitions.

5. Value for Money

Value for Money is at the heart of how the Council delivers its services; regardless of whether these are front-line or back-office. In respect of the management of land and property, the Council will ~~develop an Asset Management Plan that will~~ ensure that the Council is only holding to an optimum balance of assets to meet both its service and investment requirements.

6. Disposals Policy

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Land and property will only be determined as surplus if it no longer meets corporate and/or investment priorities.

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Land and property will only be disposed when it is concluded that no other use can be made of the asset, within statutory provisions. There are two distinct processes relating to:

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a) Medium to large Sites. Sites in excess of 0.25 acres or smaller sites with development potential, their disposal is dependent on public benefit and corporate aims and objectives.

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~~Medium to large areas of land, their disposal is dependent on public benefit and corporate aims and objectives.~~

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b) Small Sites. Areas of open space, less than their disposal is dealt with through the "Disposal of small land parcels policy". This will be for land that is below 0.25 acres (1,011 square meters) in area and without development potential. This size definition will only be changed in exceptional circumstances and only with the agreement of the Head of Resources.

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All disposals will be subject to the following conditions: -

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a) Prior to sale, partners of the Council will be contacted to determine if there is an alternative use for the land and property. These will include, but are not limited to:-

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a. Town Councils

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b. Parish councils

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c. Open Spaces

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d. Economic development

e. Operations

f. Democratic Services???

g. Any other relevant dept. or partner reasonably considered to have an interest.

b) The Council will also undertake investigations into the legal, planning, financial and other aspects of the land before selling.

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c) Subject to legislative requirements, the Council will sell any surplus land and property for the best consideration, where this is not possible or where corporate objectives are not being met, appropriate activity will be undertaken to ensure that the Councils maximises any capital receipts.

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d) Surplus land will be disposed of as expeditiously as possible and follow appropriate methods of disposal.

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e) Where land (other than small land parcels) is disposed of within a Parish Council area and where there is no likelihood of any consequential

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f) development funding (e.g. Community Infrastructure Levy or S.106) returning to the Parish Council following disposal, that the Parish Council receives 10% of any capital receipt received by the Council, subject to agreement by Cabinet.

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Small Site disposals will also be subject to the following conditions: -

a) Small Land parcels will only be determined as surplus if the land no longer meets service, corporate and/or investment priorities and when it is

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concluded that no other use can be made of the asset, within statutory provisions.

b) Small Land parcels will be disposed of as expeditiously as possible; this will not be via application but via selected open tender that will be advertised on the Councils website.

c) No matter the means of sale, the purchaser of respective small land parcels will meet all legal (and ancillary costs) of the seller. However, other than "sale by auction", the purchaser will be charged a fixed fee for the administration of the sale, this is noted in Table 2 below.

d) The sale of small land parcels will be excluded from the provisions of 10% transfer of sale proceeds to Town and Parish Councils.

Small Site Nomination Process

Persons wishing to purchase small land parcels can nominate land they wish to be considered for disposal. Such nominated parcels will be:

- a) added to the list of sites for consideration.
- b) subject to the processes outlined above.
- c) if suitable, will be added to a future open tender exercise.
- d) A nomination fee of £500 is required (this does not confirm any rights to purchase and is non-returnable).

7. Public Engagement Considerations

▲The Council's communication team will be consulted to ensure that any disposal of land and buildings is undertaken in a proportionate way.

▲Consideration will be given to the statutory requirements of the Local Government Act 1972 and the Town and County Planning Act 1990

8. Performance Management

3- Where receipts exceed £10,000, these will be Capital Receipts and will be accounted for as such, including being mapped against capital receipt targets that will be assessed annually and progress will be reported to the Corporate Management Team and Cabinet as part of the routine budget monitoring cycle. Capital Receipts targets will be assessed annually and progress will be reported to the Corporate Management Team and Cabinet as part of the routine budget monitoring cycle.

9. Acquisitions Policy

▲All acquisitions of land and property are in respect of freehold, leasehold or licence.

▲Land and property will only be acquired where it benefits service delivery and/or maximises investment opportunities and/or future strategic development, subject to

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meeting strict criteria; such as, need for asset to meet service delivery levels, option appraisal, on-going revenue costs are appropriately budgeted for, tenure is determined and VAT considerations (especially Opt to Tax).

10. Powers to Acquire Land and Buildings

4. The acquisition of land and buildings is enshrined within the requirements of the Local Government Act 1972 and to invest within the requirements of the Local Government Act 2003.

11. Performance Management

5. There will be ongoing monitoring of acquisitions between the responsible officers and the parties selling or otherwise concerned with the acquisition. There will be appropriate reporting to Corporate Management Team where performance is in question.

12. Overarching Policy

6. All valuations of land will be undertaken by suitably qualified professionals in accordance with RICS guidance. VAT implications will always be considered.

13. Resources

7. The resource implications, including Legal, Finance and Procurement will be considered for every disposal or acquisition of land and buildings and the both members and officers will be required to comply with the pertinent requirements of both the Code of Procurement and the Code of Financial Management.

The financial thresholds for both medium and large site disposals and acquisitions are as follows:

Threshold	Delegated Approval Table 1
£0 - £500,000	Chief Executive Officer (as Head of Paid Service) & Head of Resources (as Section 151 Officer), following consultation with Executive Councillor for Finance.
£500,000 - £2,000,000	Treasury and Capital Management Group
Over £2,000,000	Cabinet

The financial thresholds for the sale of small land parcels are less than those required of the wider disposals and acquisitions because small land sales are "smaller by their nature". The thresholds are as follows. The thresholds in respect of the Sale or Transfer of Small Land Parcels follows are defined within the "Disposal of Small Land Parcels Policy".

Thresholds of the Sale or Transfer of Small Land Parcels	Table 2
All sales and transfers will include the transfer of all	Minimum

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associated liabilities.		Administration Charge (*)
Transfer of Small Land Parcels to Other Public Bodies		
£0 - £10,000	Head of Resources (as Section 151 Officer).	£500
£10,000 - £50,000	Managing Director (as Head of Paid Service) & Head of Resources (as Section 151 Officer).	£1000
£50,000 - £100,000	Managing Director (as Head of Paid Service) & Head of Resources (as Section 151 Officer), in consultation with the Executive Member for Strategic Resources.	£1,500 -
£100,000 - £500,000	Treasury & Capital Management Group.	£2,000
£500,000 +	Cabinet.	£3,000
£0 - £10,000	Managing Director (as Head of Paid Service) & Head of Resources (as Section 151 Officer).	£1000
£10,000 - £100,000	Managing Director (as Head of Paid Service) & Head of Resources (as Section 151 Officer), in consultation with the Executive Member for Strategic Resources.	£1500
£100,000 - £500,000	Treasury & Capital Management Group.	£2,000
£500,000 +	Cabinet.	£3,000

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The financial thresholds to be reviewed in 24 months following approval.

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14. Governance

8. The Council will have regard to all statutory and local regulations, including reporting to Corporate Management Team and in line with the Constitution, including the Treasury and Capital Management Group.

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9. All disposal and acquisition decisions will be retrospectively reported to the Overview & Scrutiny (Performance and **Growth**) Panel annually.

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Committee/Panel –
Corporate Governance Committee - 8th July 2026

Report by: Paul Bicknell – Corporate Fraud
Manager

Lead Cllr: Cllr Nathan Hunt
Executive Councillor for Resident
Services and Corporate
Performance



Wards
ALL

Open / Exempt
Open

Key Decision?
No

Review of Fraud Investigation Activity 2025/26

Executive Summary: The Council's Anti-Fraud, Bribery and Corruption Strategy 2025-28 sets out a requirement that a report shall be submitted on an annual basis to the Corporate Governance Committee detailing the work that has been undertaken by the Corporate Fraud Team (CFT).

The following report details activity undertaken by the team to prevent and detect fraud throughout the financial year 2025/26.

Recommendations

- 1.1. The Corporate Governance Committee is invited to comment on the content of this report.

Key Corporate Plan Priorities

- | | |
|---|---|
| 1 | Improving the quality of life for local people. |
| 2 | Creating a better Huntingdonshire for future generations. |
| 3 | Doing our core work well. |

Report Author(s)

Paul Bicknell, Corporate Fraud Manager, paul.bicknell@huntingdonshire.gov.uk

1. PURPOSE OF THE REPORT

- 1.1** This report provides a summary of the activity undertaken by the Council's Corporate Fraud Team (CFT) in 2025/2026.

2. BACKGROUND & CONTEXT

- 2.1** All public bodies have a duty to protect the public purse, and proactive efforts to prevent and detect fraud are key to reducing the risk of financial loss.
- 2.2** The most recent report detailing the estimated annual UK loss to fraud is that produced by the Centre of Counter Fraud Studies at the University of Portsmouth: Annual Fraud Indicator 2023. According to this, fraud is estimated to cost the UK economy a total of £219 billion per annum. More specifically, it suggests the cost of fraud to Local Government is £8.8 billion per year. Clearly, the risk of fraud is significant and so taking steps to prevent and detect it are key to minimising loss and ensuring that public funds are spent in the way that tax-payers would expect.
- 2.3** Huntingdonshire District Council is responsible for the administration of substantial amounts of public funds, so like all local authorities, is likely to be a target for fraudsters. Therefore, with finances being hard pressed it is vital to maintain robust policies and procedures to safeguard the council's integrity against potential fraud and to seize every opportunity to tackle fraudulent activity directed against the council.
- 2.4** The Council's Anti-Fraud, Bribery and Corruption Strategy 2025-28 sets out the organisational response to the threat of fraud and requires that an annual report be provided to the Corporate Governance Committee detailing the work that has been undertaken by the CFT.

3. WORK UNDERTAKEN 2025/26

- 3.1** The main areas of focus for the CFT in 2025/26 were:
- Investigating ad-hoc referrals coming into the team from both internal and external sources
 - Activity undertaken in line with the Cambridgeshire Fraud Initiative
 - Reviewing output from the National Fraud Initiative (NFI)
 - Development of relationships with local Housing Providers enabling the investigation of alleged tenancy fraud, working together to ensure that valuable social housing stock is available for those in genuine need
 - Raising the profile of the team through blogs, online awareness training for all staff, member awareness training and increased visibility on the intranet
 - Improvements to the online reporting process making it easier for employees and members of the public to report suspected fraud

Ad-Hoc Referrals

- 3.2** The Council receives referrals from members of the public, external organisations, elected members and internal teams throughout the year. Referrals into the team are an incredibly useful source of intelligence, and details of how to make a referral to the fraud team are included on all Council Tax bills. There is also a dedicated

page on our website to enable any suspicion of fraud to be reported quickly and easily from external sources as well as pages and links on the intranet for internal referrals.

- 3.3** In 2025/26 the team received 159 referrals which is an increase from 130 received in 2024/25. The major difference is that of those, 105 were via the online reporting form compared to 60 in 2024/25. This is encouraging and demonstrates a good awareness of fraud by members of the public as well as showing that the revised online reporting form is effective. A further 43 cases were received internally compared to 37 in 2024/25. As we strive to raise the profile of the team and highlight the risk of fraud, we would expect these numbers to increase in 2026/27.

Cambridgeshire Fraud Initiative (CFI) Project

- 3.4** Since 2023, the Council has participated in an initiative working closely with colleagues from the other Cambridgeshire District Councils alongside Cambridgeshire County Council, in a combined effort to detect fraud and error in the Council Tax system.
- 3.5** Cambridgeshire County Council provides funding for a post in each of the five District Councils in Cambridgeshire and also covers the cost of software used to match our Council Tax - Single Person Discount (SPD) data against that held by credit reference agencies and other sources, identifying where there may be more than one adult residing in a property where a SPD is in place.
- 3.6** The most recent refresh of this exercise was conducted on 29th September 2025 when 25,984 matches were identified. Of these, 19,313 (74.3%) were presented as zero risk. This left 87 matches (0.3%) classified as High-Risk, 873 (3.4%) classified as Medium-Risk and 5,711 (22%) classified as Low-Risk, a total of 6,671 all needing to be reviewed in priority order. Each case is reviewed individually making this a significant and lengthy piece of work. At the time of writing this report, 671 of these matches have been reviewed (including all of the High-Risk cases) identifying 87 frauds and 5 errors.

National Fraud Initiative (NFI)

- 3.7** The NFI was established as a regular (biennial) data matching exercise many years ago. It is co-ordinated by the Cabinet Office and as the name suggests, is carried out on a national basis with the vast majority of the UK's local authorities taking part.
- 3.8** Data is provided by some 1,300 participating organisations from across the public and private sectors. The aim is to identify possible cases of fraud and error within public bodies by matching datasets from all organisations against each other to identify anomalies.
- 3.9** The matching covers a wide range of datasets including Council Tax, Housing Benefit, Payroll, Electoral Register, Housing waiting lists, Taxi licensing and Creditors.
- 3.10** Matches from the last exercise were received in January 2025 and this highlighted a total of 18,154 potential cases for review. Most matches are reviewed by the CFT

who investigate to determine if there is fraud or error and then take the appropriate action to resolve. Given the volumes involved this continues to be an ongoing piece of work.

3.11 Data for the next exercise will be uploaded in October/November 2026 and the results are expected in January/February 2027.

4. ALTERNATIVE OPTIONS CONSIDERED & NOT RECOMMENDED

4.1 N/A

5. COMMENTS OF OVERVIEW & SCRUTINY

5.1 N/A

6. POST-DECISION IMPLEMENTATION

6.1 N/A

7. IMPLICATIONS

7.1 Council Key Priorities and Performance

Every penny of income lost to fraud is money that cannot be spent on services for our communities. By ensuring that the organisation maintains a robust approach to the prevention and detection of fraud, the work of the CFT links to all three priorities of the Council. ([key priorities](#))

• Improving quality of life for local people

It is important to note that the repercussions of fraud can be more than just financial. Through the course of their work the team encounters a range of issues faced by residents and are proactive in making referrals for appropriate support.

• Creating a better Huntingdonshire for future generations

By working closely with housing providers to investigate allegations of tenancy fraud, more social housing stock is available to those in genuine need.

• Doing our core work well

A robust approach to preventing and detecting fraud ensures that the risk of financial loss is minimised, supporting the delivery of good quality, high value-for-money services with good control and compliance with statutory obligations.

7.2 Financial Implications

7.2.1 An effective counter-fraud team has a significant positive impact on both the Council's financial integrity and public trust. By identifying, investigating and preventing fraudulent activities, the team safeguards public funds required to deliver vital services to residents.

7.2.2 Most of the work of the team results in a financial outcome for the authority. These are broken down into two main categories:

Notional Savings – It is not always possible to determine an exact value from fraudulent activity so in some cases notional savings are used. These are a

forecasted figure using a standard, nationally accepted methodology so that all organisations reporting fraudulent activity are doing so in a single, fiscally prudent way.

Identified Repayable Losses – This is used where an accurate figure has been attributed to the amount of money lost to the council as a result of fraudulent activity. The perpetrator is required to pay this back to the council and so this is an amount that will, or already has been, repaid.

7.2.3 The headline financial outcomes arising from the work undertaken by the CFT in 2025/26 are as follows:

Fraud Type	Cases Proven	Value (£)	Average Value Per Case (£)
Single Person Discount	29	33,899	1,169
CFI Project	76	137,242	1,806
Council Tax Support	24	47,286	1,970
Tenancy Fraud	8	336,000	42,000
Housing Application	5	21,415	4,283
Homes for Ukraine	1	10,000	10,000
Total Value		585,842	

Overview of Fraud Types

7.2.4 Single Person Discount - SPD is a scheme that allows single adult householders to claim a discount of 25% off their Council Tax bill.

We have identified £33,899 of over-claimed SPD where 29 residents have failed to declare to the council that they are no longer the lone adult occupier. In these cases, Council Tax liability has been correctly re-established, overpayments repaid (or are being repaid) and future income secured.

7.2.5 Council Tax Support – This is a type of benefit that gives a reduction to the amount of Council Tax payable based upon the personal circumstances of the applicant. This is means tested and the amount of the reduction varies between recipients, although in many cases it is a 100% reduction. The cost of this scheme is directly attributable to council funds.

Investigations have identified £47,286 of fraudulently underpaid council tax which has now been correctly recharged to the council taxpayers.

7.2.6 Tenancy Fraud – Defined as:

- Subletting a property for profit to people not allowed to live there under the conditions of the tenancy
- Wrongful tenancy assignment and succession where the property is no longer occupied by the original tenant
- Failing to use a property as a principal home, abandoning the property or selling the key to a third party

The CFT have been responsible for securing 8 tenancy terminations on behalf of partner housing associations. The metric used for measurement is a notional

value of £42,000 per property which is the nationally agreed amount using a standard formula to arrive at a national average cost to the taxpayer and is used by the majority of local authorities. It is based on a number of factors including the duration for which fraudulent activity may have continued undetected, the legal costs of recovering a property and the average annual cost of temporary accommodation.

HDC has a significant number of people on the housing waiting list some of whom are being housed temporary accommodation. Housing Benefit payments do not cover the full cost of this outlay and so the excess amount has to be met directly by the council. These costs can be reduced by dealing robustly with tenants (and potential tenants) who make false representations or who fail to declare their true circumstances.

Tackling tenancy fraud is vital because it helps ensure that scarce social housing is available for those who genuinely need it. When a property is subject to fraudulent activity, it deprives local families, vulnerable individuals, and people facing housing hardship from accessing safe and secure accommodation. Addressing tenancy fraud promotes fairness, protects the integrity of the housing system, and helps maintain public confidence that social housing is allocated according to need. It also supports stronger, more stable communities by ensuring homes are occupied by the residents for whom they were intended.

7.2.7 Housing Application – Where someone falsely presents themselves as homeless or provides false information in a housing application in order to gain access to social housing or temporary accommodation.

As a result of investigations, we were able to prevent 5 fraudulent applications that would otherwise have been accepted. The Cabinet Office tells us to attach a notional saving of £4,283 per case. This takes into account the annual cost of temporary accommodation, the likelihood a property would have been provided and the duration for which the fraudulent activity may have continued undetected.

One case we investigated in 2025/26 was serious enough for prosecution and has a first hearing date of 29th July 2026.

7.2.8 Homes For Ukraine - A government scheme created to offer support and accommodation to Ukrainian refugees fleeing the war from 2022 onwards. The scheme is administered by local authorities with sponsors being initially paid £350 in monthly payments to assist with expenses in housing and supporting the refugees.

A case we investigated in 2024/25 was successfully prosecuted in 2025/26 leading to a repayment of £10,000 being made to HDC including costs of £1,100. Please note that this case was reported as part of the 2024/25 report to this committee as the investigation work was done in that financial year.

We investigated two further cases in 2025/26, both of which meet the criteria for prosecution and both have first hearing dates of 29th July 2026.

Cost v Benefits

7.2.9 The total cost of the CFT in terms of salaries including on-costs for 2025/26 was £163,124 compared to £585,842 in financial outcomes explained above in para 7.2.2 and shown in the table at para 7.2.3.

7.3 Other Implications

7.3.1 Three cases investigated in 2025/26 met the criteria for prosecution but due to delays in the courts all three have been allocated a first hearing date of 29th July 2026. The outcomes will be recorded in the 2026/27 report. It is worth noting that for any investigation to be considered suitable for prosecution, it must be in line with the guidance laid down in the Prosecution Policy which includes strength of evidence, the circumstances of the case and the public interest test. In many cases, the most appropriate action is simply to stop the fraud and recover any losses although there are other sanctions available too including penalties and formal cautions.

7.3.2 A further case worthy of mention outside of the financial outcomes demonstrates the value of the team over and above the investigation of fraud. An anonymous referral alleged that a tenant wasn't living in their social-housing property. Investigations found the adult son there. At formal interview, the tenant disclosed that they were a victim of domestic abuse from the son. The investigator conducted further assessments and alerted partner agencies. This led to a non-molestation order and a notice to evict the son. The tenant was re-housed in a safe environment to live her life without fear of violence from the son.

7.3.3 An outcome that isn't measurable is that of deterrence but there is no doubt that employees, contractors and residents are less likely to commit fraud if they know allegations will be investigated professionally and thoroughly.

7.4 Legal & Constitutional Implications

7.4.1 N/A

7.5 Community Impact

7.5.1 The investigation of fraud by the CFT helps protect public funds by detecting and preventing fraudulent activity against the council. This ensures that money intended for essential services is used for the benefit of residents. Effective fraud investigations also promote fairness, deter future wrongdoing, and strengthen public confidence in the council's ability to manage resources.

7.6 Environment & Climate Change Implications

7.6.1 N/A

7.7 Equality & Diversity Implications

7.7.1 N/A

7.8 Implications on Resources

7.8.1 N/A

7.9 Health & Wellbeing Implications

7.9.1 N/A

7.10 Local Government Reorganisation (LGR) Implications

7.10.1 N/A

8. RISK MANAGEMENT

- 8.1** An effective and robust counter-fraud function is essential to managing the evolving risk of fraud across the organisation. By preventing fraudulent activity and pursuing investigations where concerns arise, it helps protect assets, minimise losses and maintain public confidence.

9. BACKGROUND PAPERS– LOCAL GOVERNMENT (ACCESS TO INFORMATION) ACT 1985

Document List	Custodian	File Location
Annual Fraud Indicator 2023	Crowe, Peters & Peters, University of Portsmouth	<u>Annual Fraud Indicator Report 2023.pdf</u>

Corporate Governance Committee – 8 July 2026

Report by: Dan Harris (RSM) – Internal Audit Manager
Lydia Morrison – Corporate Director – Finance and
Resources (On behalf of Corporate Leadership Team)

Lead Cllr: Cllr Liam Dewey-Beckett
Executive Councillor for Governance and Democratic
Services



Wards	Open / Exempt	Key Decision?
All	Open	No

Internal Audit Progress Report

Executive Summary: This report sets out a summary of the work undertaken by the Internal Audit Service since the Committee last met in June 2026.

Recommendations

- 1.1. To comment on and note the update on work undertaken by Internal Audit to date.

Report Author(s)

Lydia Morrison – Corporate Director – Finance & Resources
Lydia.Morrison@huntingdonshire.gov.uk

1. PURPOSE OF THE REPORT

- 1.1** The purpose of this report is to provide an update of the work of the Internal Audit Service since the last meeting and progress against the Internal Audit Plan 2026/27 that was approved by the Committee on 18th March 2026.

2. BACKGROUND & CONTEXT

- 2.1** The activities of the Internal Audit Team are pivotal to the organisation's governance and control processes. The findings of audit reviews demonstrate compliance with controls and processes or identify where improvements need to be made. This is an inherent element of Priority 3 of the Corporate Plan (2023-2028) which is about 'doing our core work well' through 'delivering good quality, high value-for-money services with good control and compliance with statutory obligations'.

- 2.2** RSM will, in the capacity of the Internal Audit Service, be present at the meeting to present the report.

3. IMPLICATIONS OF THE DECISION

3.1 Legal & Constitutional Implications

- 3.1.1** None.

3.2 Implications on Resources

- 3.2.1** No additional resource requirements arise from this report.

LIST OF APPENDICES INCLUDED

Appendix 1 – Internal Audit Progress Report from RSM LLP



HUNTINGDONSHIRE DISTRICT COUNCIL

Internal Audit Progress Report

Corporate Governance Committee – 8 July 2026

This report is solely for the use of the persons to whom it is addressed.

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.



CONTENTS

Key messages 3

1. Final reports 5

Appendices

Appendix A: Progress against the internal audit plan 2025/26 8

Appendix B: Other matters 10

Appendix C: Assurance Opinions 12

KEY MESSAGES

The internal audit plan for 2025/26 was approved by the Corporate Governance Committee (CGC) on 25 March 2025. This report provides an update on progress against that plan and summarises the results of the work completed by to date.



2025/26 Internal Audit Plan – Since the last CGC meeting in June 2026, we have finalised the final internal audit report from 2025/26:

- **Follow Up Part Two (2025/26) – Advisory**

2026/27 Internal Audit Plan – We have issued the following internal audit report as final since the last meeting:

- **Recruitment and Retention (2026/27) – Reasonable Assurance**

We have held debrief meetings for the following reviews and expect to issue draft reports to be issued shortly:

- Licensing and Environmental Health
- HR Data Quality
- Health and Safety **[to note]**

Details of the progress made, and scheduling of the 2026/27 internal audit plan are included at Appendix A. **[To note]**

We have issued one Client Briefing as follows since the last meeting:

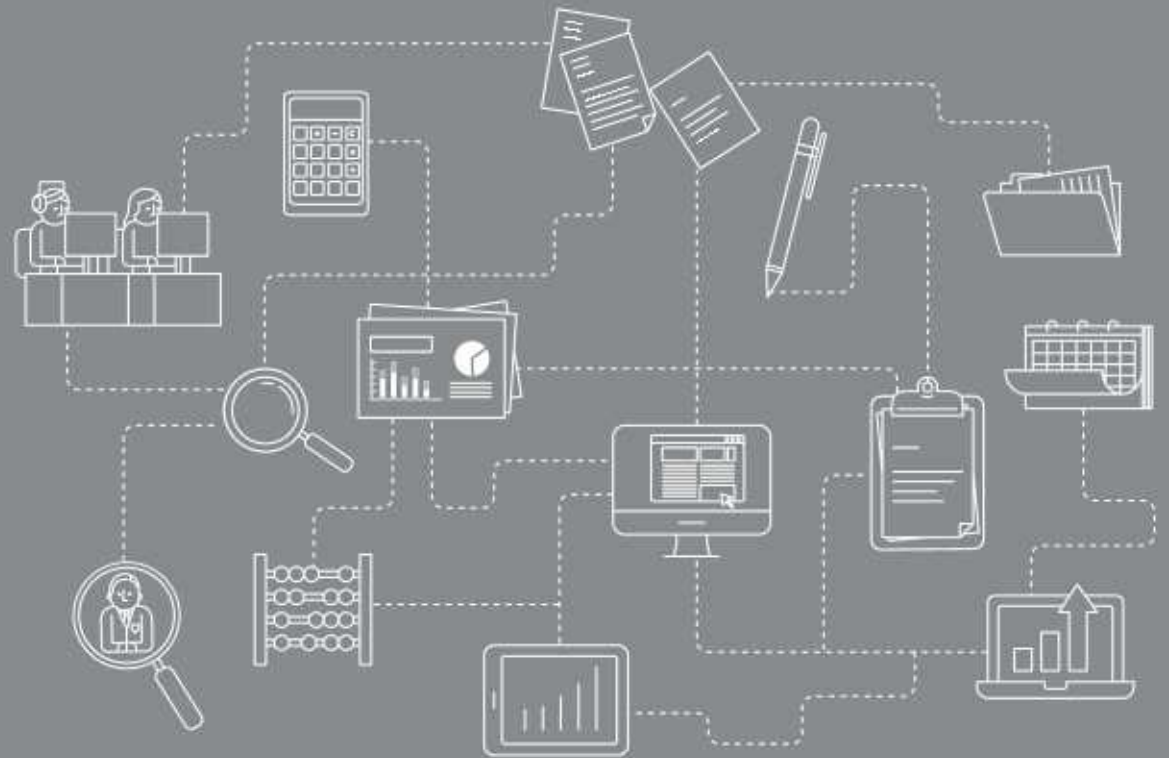
- Client Briefing – External Quality Assessment (June 2026) **[to note]**



Final Reports

Page 44

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
Follow Up – Part Two (2025/26)				
The Council has made demonstrable positive progress in implementing changes to its processes in response to many internal audit findings from prior years and during 2025/26. However, there have been challenges in delivering all high-priority actions within the originally agreed timescales. In recognition of this, the Council has revisited a number of initial deadlines to ensure that actions are implemented effectively, sustainably and with a focus on achieving the right intended outcomes over the medium term rather than meeting short-term delivery targets alone. This was a decision that was discussed and agreed with the Head of Internal Audit.				
Engagement with the internal audit process remains strong across the Council, with officers demonstrating a clear commitment to responding to audit requests and information, as well as participating fully in audits. This represents a measurable improvement since January 2025, with more consistent engagement, enhanced responsiveness, and greater ownership being clearly demonstrated. However, there are still areas where the Council can improve controls and risk management.	No opinion - advisory	2	5	0
We found that of the 19 management actions followed up in total, nine had been fully implemented and three were superseded, leaving a total 12 actions closed (63%). Regarding the three actions superseded (two high, one medium priority), they were as a result of changes in processes and control arrangements since the original audit, the risks have now been managed in another way and superseded by subsequent audits in 2025/26.				
Of the six high actions, five were marked as closed (83%). From 13 medium priority actions, six have been fully implemented and one has been superseded (54%,)				
We marked five actions are 'being implemented' (one high and four medium priority actions). We have agreed a total of seven actions from this review, downgrading actions based on progress where we considered the risk has been mitigated.				
No high priority actions remained.				
Recruitment and Retention (2026/27)				
Our review identified that recruitment and retention arrangements have continued to improve since the previous audit, with the majority of controls reviewed operating effectively in practice. Testing confirmed that key recruitment controls, including vacancy approvals, recruitment documentation, pre-employment checks, recruitment decision making and contract management, were consistently evidenced across the sample reviewed.	Reasonable Assurance	2	2	0

Assignment	Opinion issued	Actions agreed		
		L	M	H
Recruitment documentation was appropriately retained on personnel files, with offers issued promptly following completion of the Preferred Candidate Form process. Contracts of employment were electronically signed and retained in all cases tested, demonstrating implementation of the revised process introduced following the previous audit. The Council has also developed a more structured approach to recruitment and retention. This includes an updated Recruitment and Selection Policy, structured recruitment training through the Leadership Development Programme, the Workforce Strategy and associated retention initiatives, revised exit questionnaires, and ongoing staff surveys used to capture and respond to employee feedback. Some opportunities remain to further strengthen governance and audit trail arrangements. This relates mainly to formal policy approval arrangements, ensuring documented reference requirements align to operational practice, and ensuring evidence of approval to proceed without references is retained prior to employment commencing. There is also an opportunity to further develop how exit questionnaire information is reviewed and used to support retention activities. Overall, the review identified two medium and two low priority management actions to further strengthen the control environment. No high priority actions.				

Appendices

Page 47

02



APPENDIX A: COMPLETION OF THE INTERNAL AUDIT PLAN 2025/26

Assignment	Status / Opinion issued / Start date	Actions agreed			Target CGC	Actual CGC meeting
		H	M	L		
Follow Up – Part 2	Final Report – Advisory	0	5	2	July 2026 (was June 2026)	July 2026

APPENDIX B: PROGRESS AGAINST THE INTERNAL AUDIT PLAN 2026/27

Assignment	Status / Opinion issued / Start date	Actions agreed			Target CGC	Actual CGC meeting
		H	M	L		
1 Recruitment and Retention	Final Report – Reasonable Assurance	0	2	2	July 2026	July 2026
2 Licensing and Environmental Health	Debrief held				July 2026	
3 Data Quality – Human Resources	Debrief held				July 2026	
4 Health and Safety	Debrief held				July 2026	
5 Business Continuity	July 2026				September 2026	
6 Debt Management	July 2026				September 2026	
General Ledger Follow Up	August 2026				November 2026	
Capital Expenditure Follow Up	August 2026				November 2026	
Creditor Payments Follow Up	August 2026				November 2026	
10 Transformation Follow Up	September 2026				November 2026	
11 Insurance	September 2026				November 2026	
12 Disabled Facility Grant (DFG) Verification	September 2026				November 2026	
13 Mandatory Training	October 2026				January 2027	
14 Preparedness for LGR	November 2026				January 2027	
15 Safeguarding	December 2026				January 2027	
16 Community Health and Wealth Fund	January 2027				March 2027	
17 ICT Budget Management Follow Up	January 2027				March 2027	
18 Risk Management	January 2027				March 2027	
19 IT Disaster Recovery	February 2027				June 2027	
20 Full Follow Up	February 2027				June 2027	

APPENDIX C: OTHER MATTERS

External Quality Assessment

RSM operates in accordance with the Global Internal Audit Standards (GIAS), which require internal audit to undertake an External Quality Assessment (EQA) at least once every five years. Our last assessment in 2021 achieved the highest rating of "generally conforms". Our next EQA is scheduled to commence in October 2026.

Since our last EQA, the Institute of Internal Auditors (IIA) has issued new standards, effective from January 2025. The new GIAS 8.4 states that: "The chief audit executive must develop a plan for an external quality assessment and discuss the plan with the board. The external assessment must be performed at least once every five years by a qualified, independent assessor or assessment team."

Our EQA approach aligns with the Chartered IIA guidance for multi-client providers.

- We will commission an external assessor to perform a review of the design of our internal audit methodology, and arrangements to meet the GIAS. The review will cover all 15 Principles and 52 Standards across the Domains of the GIAS, from a design perspective.
- Our EQA will review the design of our arrangements to meet the requirements of the Application Note, Global Internal Audit Standards in the UK Public Sector.
- Following the assessment, RSM will receive detailed feedback and will share a high-level conformance statement of the results with clients.

We will appoint an external independent, qualified assessor through a competitive tender process during the summer. To discuss EQAs further or our approach in more detail, please contact your Head of Internal Audit.

Further detail on our approach is available in our client briefing External Quality Assessment.

For the 2026/27 plan, we have agreed some minor changes to the scheduling of internal audits, following discussions with management. This includes the BCP internal audit being brought forward to July 2026, the Mandatory Training audit moving back to October 2026, the Transformation Follow Up moving to September 2026 and the General Ledger Follow Up moving forward to August 2026.

Detailed below are the changes to the 2026/27 plan previously reported to the Committee

Note	Auditable area	Reason for change
1	IA Plan 2026/27	For the 2026/27 plan, we are in the process of scoping audits and agreeing timeframes with management. At the March 2026 meeting we submitted a draft and oversubscribed internal audit plan. We can confirm that the following audits have been removed from 2026/27 programme of work following discussions with management as these were not deemed slightly lower priority areas for 2026/27. These areas will be reconsidered as part of the 2027/28 internal audit planning process and kept under review during the next few months: • Car Parking Enforcement • Sickness Absence Management

Note	Auditable area	Reason for change
		Planning – Conservation and Specialists Team

Head of Internal Audit opinion 2026/27

We have issued no negative opinions to date from our final reports. We will continue to update the CEO, S151 Officer, other CLT members, and the CGC as and when reports are issued and if there is any potential impact to the year-end opinion.

Quality assurance and continual improvement

To ensure that RSM remains compliant with the IIA standards and the financial services recommendations for Internal Audit 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 being used to inform the training needs of our audit teams.

The Quality Assurance Team is made up of; the Head of the Quality Assurance Department (FCA qualified) and an Associate Director (FCCA qualified), with support from other team members across the department. This is in addition to any feedback we receive from our post assignment surveys, client feedback, appraisal processes and training needs assessments.

APPENDIX C: ASSURANCE OPINIONS



Minimal Assurance

Taking account of the issues identified, the board cannot take assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied or effective.

Urgent action is needed to strengthen the control framework to manage the identified risk(s).



Reasonable Assurance

Taking account of the issues identified, the board can take reasonable assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied and effective.

However, we have identified issues that need to be addressed in order to ensure that the control framework is effective in managing the identified risk(s).



Partial Assurance

Taking account of the issues identified, the board can take partial assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied or effective.

Action is needed to strengthen the control framework to manage the identified risk(s).



Substantial Assurance

Taking account of the issues identified, the board can take substantial assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied and effective.

FOR FURTHER INFORMATION CONTACT



Dan Harris, Partner and Head of Internal Audit

Email: Daniel.Harris@rsmuk.com

Telephone: 07792 948767



Alastair Foster, Associate Director

Email: Alastair.Foster@rsmuk.com

Telephone: 01908 687800

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 Huntingdonshire 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.

RSM UK Risk Assurance Services LLP is a limited liability partnership registered in England and Wales no. OC389499 at 6th floor, 25 Farringdon Street, London EC4A 4AB.

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Corporate Governance Committee – 8 July 2026

Report by: Lydia Morrison – Corporate Director – Finance and Resources (On behalf of Corporate Leadership Team)

Lead Cllr: Cllr Liam Dewey-Beckett
Executive Councillor for Governance and Democratic Services



Wards
All

Open / Exempt
Open

Key Decision?
No

Internal Audit Actions – Update Report

Executive Summary: This report would ordinarily provide a detailed update on progress in implementing management actions arising from finalised internal audit reports. Responsibility for delivering these actions rests with the relevant service managers, with oversight provided by the Corporate Leadership Team, and further detail on the audits themselves is reported separately.

However, due to the short interval between this meeting and the previous meeting, the Chair has agreed that, on this occasion, the item is retained with a verbal update to be provided by officers at the meeting. This update will draw on the 17 June CGC report, which is linked within this paper for reference.

Recommendations

- 1.1. The Committee is asked to note the position and receive the verbal update from officers on progress in implementing internal audit actions.

Key Corporate Plan / Strategic Priorities

- 1 Corporate Priority 3 – Doing our core work well.

Report Author(s)

Lydia Morrison – Corporate Director – Finance & Resources
Lydia.Morrison@huntingdonshire.gov.uk

1. PURPOSE OF THE REPORT

- 1.1** This report sets out the current position with respect to implementation of actions arising from Internal Audit reports.

2. BACKGROUND & CONTEXT

- 2.1** Progress on the completion of audit actions remains under regular review. While the additional pressures arising from Local Government Reorganisation have created some capacity challenges, Officers remain confident in their ability to deliver the required actions within acceptable timeframes. Officers will continue to monitor workloads closely and, where any capacity issues do arise in relation to audit actions, will ensure the Committee is appraised.

- 2.2** The period between June and July meetings of the Corporate Governance Committee is considerably shorter than the usual reporting cycle. Whilst work to implement agreed audit actions has continued, the shortened reporting period means there has been limited movement in the overall position since the previous report. It was therefore agreed with the Chair of the Committee that, on this occasion the report would not include the usual detailed update on internal audit actions. The normal reporting format will resume at the next meeting.

2.3 CURRENT POSITION

- 2.4** Internal Audit has continued to monitor progress against agreed management actions throughout the reporting period. Action owners remain responsible for implementing agreed actions, with Internal Audit maintaining oversight and engaging with officers where appropriate.

- 2.5** Actions arising from newly completed Internal Audit reviews continue to be added to the Council's audit action tracking system. These actions are then monitored alongside existing actions as part of the Council's ongoing audit action monitoring arrangements.

- 2.6** No significant issues requiring escalation to the Committee have been identified during the reporting period.

3. IMPLICATIONS OF THE DECISION

3.1 Implications on Resources

- 3.1.1** There are no additional resource requirements arising from this paper.

4. RISK MANAGEMENT

- 4.1** Each monthly meeting of CLT that reviews governance matters includes a report on completed audits and actions raised, providing another opportunity for CLT to maintain oversight.

- 4.2** Progress against audit actions continues to be monitored regularly. Whilst Local Government Reorganisation activity has continued to place additional demands on officer capacity in some areas, officers remain committed to progressing agreed

actions within reasonable timeframes. Any significant capacity pressures or delays impacting delivery will continue to be reported to the Committee as appropriate.

4.3 LIST OF APPENDICES INCLUDED

[Appendix 1 - Link to Previous Internal Audit Actions Update Report](#)

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Corporate Governance Committee – 8 July 2026

Report by: Lydia Morrison – Corporate Director – Finance and Resources

Lead Cllr: Cllr Liam Dewey-Beckett
Executive Councillor for Governance & Democratic Services



Wards	Open / Exempt	Key Decision?
All	Open	No

Corporate Risk Register

Executive Summary: This report ordinarily provides an update on the Corporate Risk Register, presenting heat maps relating to the current inherent, residual, and target risk scores, alongside a summary report. It provides the Committee with the opportunity to comment on and offer challenge to the Corporate Leadership Team as part of the active management of risks.

However, due to the short interval between this meeting and the previous, the Chair has agreed that, on this occasion, the item is retained with a verbal update to be provided by officers at the meeting. This update will draw on the 17 June CGC report, which is linked within this paper for reference.

Recommendations

- 1.1. To comment on the reports in the appendices and progress with risk management.

Key Corporate Plan/Place Strategy Priorities

- 1 Effective risk management is a key aspect of ensuring that the Council is efficient and sustainable service delivery

Report Author(s)

Lydia Morrison – Corporate Director – Finance & Resources
Lydia.Morrison@huntingdonshire.gov.uk

1. PURPOSE OF THE REPORT

- 1.1 This report informs the Committee of the approach and work undertaken on the Corporate Risk Register including the latest heat maps relating to the corporate risks.

2. WHY IS THIS REPORT NECESSARY

- 2.1 Effective Risk Management is a critical part of the organisation's governance. The Corporate Risk Register identifies those areas where the Council should take action to mitigate its exposure and informs the annual plan for Internal Audit.
- 2.2 Presenting the Risk Register to each meeting of the Committee is an integral part of the overall governance process as set out in the Council's Risk Management Strategy

3. BACKGROUND & CONTEXT

- 3.1 A breakdown of the actions and/or activities that have taken place for the risks with targets has been provided below.

- 3.1.1 **CORP0006 Resilience** – Emergency Planning Response – Q1 2026 – Focus on awareness and support to elected members to ensure they understand their role during an incident and the support and communication they can expect from the Local Authority. HDC's Community Resilience officer is working with several Town and Parish Councils to develop Emergency Liaison Points (ELPs). These will act as locations residents can access if they have to leave their homes during an incident. Brampton are due a dry ELP set up where other T&P leads will be invited to view the set up and the commitment from them. HDC are also offering to review T&P emergency plans to align with HDC incident response and improve communication pathways.

Business Continuity – Q1 2026 – BCP refresh and review currently underway with Heads of Service owning their priority areas and the response to ensuring the Council can deliver their essential services. The Emergency Planning team will be working around the priority areas and conducting desk top exercising to ensure the proposed response are appropriate and all considerations met at time of an incident.

- 3.1.2 **CORP0008 Regulatory** – The Council continues to keep a strategic watch on legislative developments through horizon scanning, Statutory Officer discussions, and regular meetings of both the internal Governance Board, relevant professional bodies, and the Senior Leadership Team. This will support timely updates to governance frameworks and ensure appropriate reporting to the Corporate Governance Committee. The effectiveness of these arrangements will be monitored on an ongoing basis.
 - 3.1.3 **CORP0009 Fraud** – The planned programme of fraud, bribery and corruption risk assessment workshops are now complete. Progress has been good and there are now a significant number of fraud risks recorded

within our Risk Management Software (4Risk), although there is follow-up work required for some teams in this area. The final report and recommendations are due by end of June 2026.

Online fraud awareness training is available to all staff, and so far approximately 25% of staff have completed this. This training is an important part of the Council's anti-fraud culture and is vital to strengthen organisational resilience to fraud. Actions are being taken to increase this uptake.

Regular monthly meetings are held with key stakeholders regarding the Fraud Strategy Action Plan. All actions are monitored and reviewed with the majority now complete, ensuring the key elements of the Anti-Fraud, Bribery and Corruption Strategy are in place. An annual plan has been agreed with Comms for a monthly blog focussing on different fraud types to raise awareness across the Council. A report reviewing the performance of the Corporate Fraud Team will be presented at Corporate Governance Committee on 8th July 2026.

- 3.1.4 CORP0010 Data Protection** – Two Internal Audit actions arising from the Cyber Security audit remain have passed their deadline but are being kept open to ensure full assurance on the position. progress and are reported in Item 6 -Internal Audit Actions Update. The Internal Audit team continues to monitor delivery through regular updates from action owners.

Action 3702: Processes in place and being followed, evidence of this has been attached to the risk register. Action to be closed at the end of June once confirmation process is still being adhered to.

Action 3703: MFA and Single Sign-On has been implemented. Some applications locked down by IP so only accessible using Council provided devices. Action to be closed end of May

- 3.1.5 CORP0012 Staffing** – The Council continues to make good progress in delivering its Workforce Strategy, with 34 actions completed, 11 in progress, and 2 yet to start. A comprehensive Wellbeing action plan is currently in draft to encompass the actions that have already been delivered to ensure they are embedded into BAU work. This action plan will also support the HR Team's aim of reducing sickness absence across the Council and supporting staff to be able to remain in work. This is on track to be moved to BAU in August.

- 3.1.6 CORP0016 Transformation** – Since the previous Committee report, Officers have successfully addressed most of the internal audit actions, primarily through introduction of strengthened project governance and updated processes. Building on these improvements, a refreshed management approach is being rolled out to further enhance oversight and drive more effective service delivery. Regular monitoring remains in place to ensure these enhancements are fully integrated and continue to deliver tangible results.

- 3.1.7 CORP0017 Safeguarding** – The Council continues to make positive progress in safeguarding training compliance; actions were taken to ensure the core safeguarding courses were completed by the end of April. Management action was taken to highlight staff that had not completed the modules within the deadline, and further action followed to ensure this was then completed. HR advises that all staff due to complete training have done so with only those on long term absence due to sickness or maternity leave, or post vacancies, remaining outstanding. The Safeguarding Board will continue to receive quarterly reports on completion of safeguarding training on a rolling basis so that the necessary management actions can be taken where compliance is an issue.

Democratic Services have sourced new training for Members, to be rolled out as part of the Member's training programme and this includes a new module that relates to safeguarding. Compliance with completion of this training will also be monitored, reflecting the Council's continued focus on strengthening safeguarding awareness and accountability across services and Members.

- 3.1.8 CORP0018 Equality, Diversity and Inclusion (EDI)** – The new EDI Group meets quarterly with members of the group taking ownership for leading different activities. Successful outcomes continue to be delivered such as a sign language awareness course, increased accessible parking at HDC sites to support with the Hybrid working policy and a review of the exit interview questionnaire to ensure it captures meaningful feedback on EDI.

- 3.1.9 CORP0019 Local Government Reorganisation (LGR)** – Officers are actively advancing actions stemming from the comprehensive review of risks linked to LGR. The LGR risk register remains fully integrated within ongoing risk management processes, ensuring that all 12 identified risks are assigned to designated owners and regularly reviewed according to established schedules. This systematic approach promotes accountability and supports consistent monitoring of progress.

4. IMPLICATIONS OF THE DECISION

4.1 Implications on Resources

- 4.1.1** Risk Management is now provided by the Risk Team.

5. RISK MANAGEMENT

- 5.1** The draft Risk Management Strategy and Policy have been reviewed and updated by the new Risk Manager and will progress through the appropriate governance process before being presented to this Committee for consideration and approval.
- 5.2** Comprehensive Risk Management Training is being developed to support the previous training of the 4Risk system, which will continue to be rolled out across service areas to support consistent logging of risks. This will support improved consolidation and analysis of risk data, helping to ensure that principal risks are identified, monitored and managed effectively

6. LIST OF APPENDICES

[Appendix 1 - Corporate Risk Register Summary](#)

[Appendix 2 - Risk Heat Maps](#)

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Appendix 1 – Corporate Risk Register Summary

Risk Register						
Prefix	Risk Title	Risk Description	Risk Owner	Inherent Priority	Residual Priority	Target Priority
CORP0001	Cyber	Successful / serious cyber security attack on the Council	Corporate Director (Communities)	Very High (5:4=20)	High (5:2=10)	High (5:2=10)
CORP0002	Service Quality	Unable to maintain and build quality and consistency in service provision by the Council	Corporate Director (Communities)	Very High (4:4=16)	High (3:3=9)	High (3:3=9)
CORP0003	Political	Unable to effectively respond to changes in political priorities and policies	Chief Executive	High (3:4=12)	Medium (3:2=6)	Medium (3:2=6)
CORP0004	Financial	Failure to preserve Council's financial position	Interim Corporate Director - Finance & Resources	Very High (4:4=16)	Medium (3:1=3)	Medium (3:1=3)
CORP0005	Governance	Governance failure	Chief Executive	High (4:3=12)	Medium (3:2=6)	Medium (3:2=6)
CORP0006	Resilience	Inability to effectively respond to a major disruption / critical event	Corporate Director (Communities)	High (4:3=12)	High (3:3=9)	Medium (3:2=6)
CORP0007	Health & Safety	Serious health, safety, and well-being failure by the Council	Chief Executive	Very High (5:3=15)	High (5:2=10)	High (5:2=10)
CORP0008	Regulatory	Unable to meet requirements of new regulations and legislation affecting the Council	Chief Executive	Very High (4:4=16)	High (3:3=9)	Medium (3:2=6)
CORP0009	Fraud	Significant fraud/ theft successfully committed against the Council	Interim Corporate Director - Finance & Resources	High (4:3=12)	Medium (3:2=6)	Low (2:2=4)
CORP0010	Data Protection	Major confidentiality breach on the part of the Council.	Corporate Director (Communities)	Very High (4:4=16)	High (4:2=8)	Medium (3:2=6)
CORP0011	Environmental	Failure to ensure that the Council responds effectively to its environmental obligations (both legislative and policy); undertakes its activities whilst ensure environment compliance where appropriate; and effectively responds to the climate change challenge in so far as it relates to the Councils policies and	Corporate Director (Place)	High (4:3=12)	High (4:2=8)	High (4:2=8)
CORP0012	Staffing	Failure to recruit, develop, support and retain high quality / calibre staff across all Council services.	Chief Executive	Very High (4:4=16)	High (3:3=9)	Low (2:2=4)
CORP0013	Partnerships / Collaboration	Not maintaining and developing fruitful partnerships and collaborations	Chief Executive	Very High (4:4=16)	Medium (3:2=6)	Medium (3:2=6)
CORP0014	Stakeholder Engagement	Not effectively engaging with our key external stakeholders	Chief Executive	Very High (4:4=16)	Medium (3:2=6)	Medium (3:2=6)
CORP0015	Housing and Infrastructure	Failing to effectively plan for and manage the current and future housing demands and infrastructure development - resulting in a barrier to growth and investment, or detrimental impact on communities.	Corporate Director (Place)	Very High (4:4=16)	High (4:2=8)	High (4:2=8)
CORP0016	Transformation	The Council fails to manage its transformation strategy (including digital)	Corporate Director (Communities)	Very High (4:4=16)	High (3:3=9)	Medium (3:2=6)
CORP0017	Safeguarding	Failure to ensure there are robust systems in place to address safeguarding and prevent duty concerns	Chief Executive	High (4:3=12)	High (3:3=9)	Medium (3:2=6)
CORP0018	Equality, Diversity and Inclusion	The Council fails to support and embed its equality, diversity and inclusion ethos.	Chief Executive	High (4:3=12)	Medium (2:3=6)	Low (2:2=4)
CORP0019	Local Government Reorganisation (LGR)	Failure to effectively plan for Local Government Reorganisation (LGR)	Chief Executive	Very High (4:5=20)	High (3:4=12)	High (3:3=9)
CORP0020	Increase in complexity of ER cases	Increasing level of complex ER cases which increases legal exposure and staff dissatisfaction	Head of HR & OD	High (3:3=9)	Low (2:2=4)	Low (2:2=4)
CORP0021	Data breach involving HR records	Because of human error or insecure data handling, confidential HR data may be accessed inappropriately, which would lead to GDPR breaches.	Head of HR & OD	High (3:4=12)	Low (2:2=4)	Low (2:2=4)
CORP0022	System failure affecting Payroll or HRIS	Because of system outages, HR or payroll processes may be disrupted, which would lead to delays in payments or reporting.	Head of HR & OD	High (2:4=8)	Low (1:2=2)	Low (1:2=2)



Prefix	Risk Title	Risk Description	Risk Owner	Inherent Priority	Residual Priority	Target Priority
CORP0023	High levels of sickness absence	Because of health trends, workplace issues or poor attendance management, sickness levels may rise, which would lead to service disruption.	Head of HR & OD	High (3:3=9)	Low (2:2=4)	Low (2:2=4)
CORP0024	Mandatory Training - non completion	Because of limited time or awareness, statutory or mandatory training may be missed, which would lead to compliance failures.	Head of HR & OD	Medium (2:3=6)	Low (1:2=2)	Low (1:2=2)



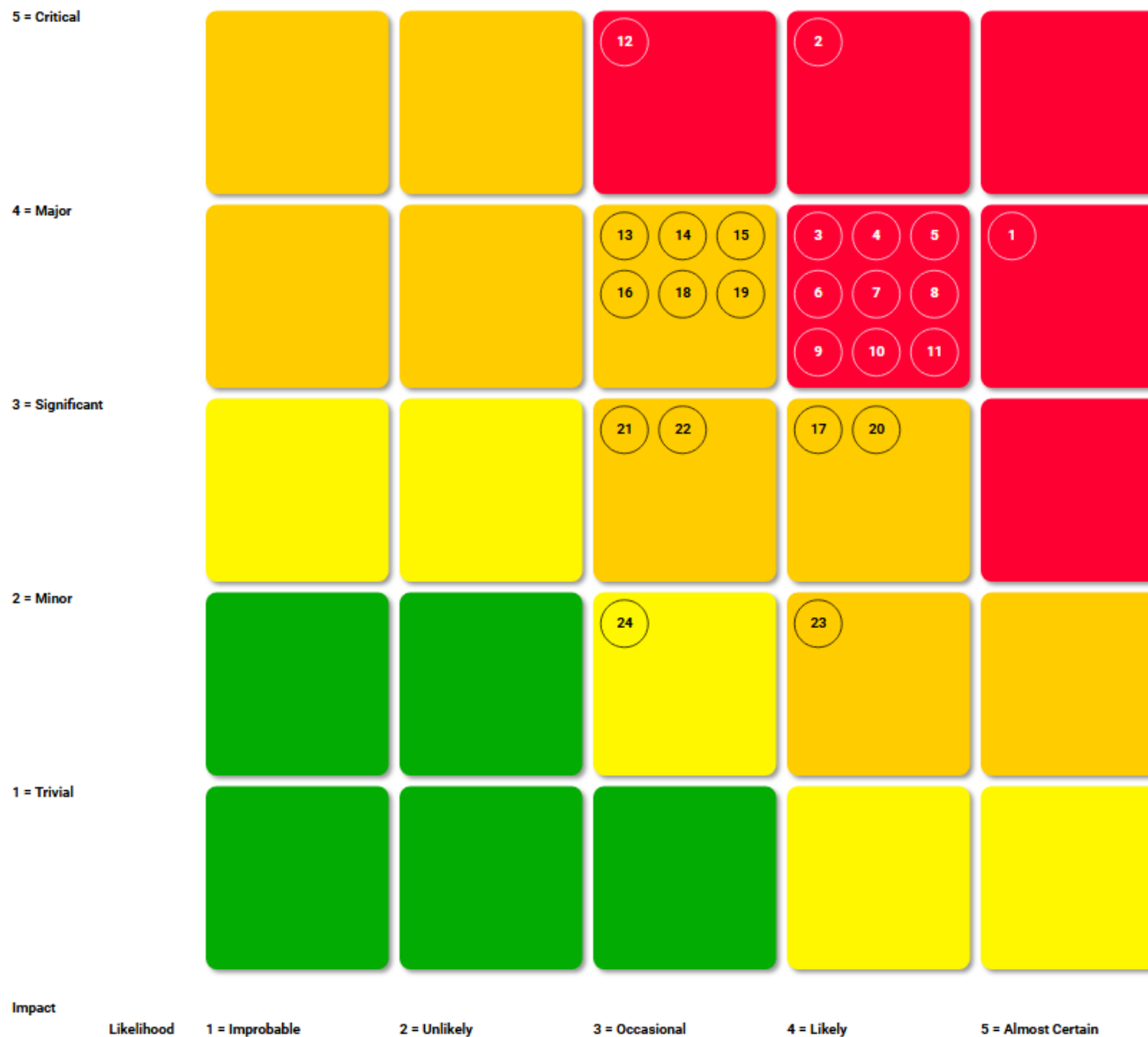
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Appendix 2 – Risk Heat Maps

Key for Risk Heat Maps: Please note, Matrix ID and Risk Ref. are not matching.

Matrix Id	Reference	Risk Title	Inherent	Residual	Target	
1	CORP0019	Local Government Reorganisation (LGR)	Very High	High	High	↗
2	CORP0001	Cyber	Very High	High	High	↗
3	CORP0002	Service Quality	Very High	High	High	↗
4	CORP0008	Regulatory	Very High	High	Medium	↗
5	CORP0016	Transformation	Very High	High	Medium	↗
6	CORP0015	Housing and Infrastructure	Very High	High	High	↗
7	CORP0010	Data Protection	Very High	High	Medium	↗
8	CORP0013	Partnerships / Collaboration	Very High	Medium	Medium	↗
9	CORP0014	Stakeholder Engagement	Very High	Medium	Medium	↗
10	CORP0012	Staffing	Very High	Medium	Low	↗
11	CORP0004	Financial	Very High	Medium	Medium	↗
12	CORP0007	Health & Safety	Very High	High	High	↗
13	CORP0006	Resilience	High	High	Medium	↗
14	CORP0017	Safeguarding	High	High	Medium	↗
15	CORP0011	Environmental	High	High	High	↗
16	CORP0005	Governance	High	Medium	Medium	↗
17	CORP0003	Political	High	Medium	Medium	↗
18	CORP0009	Fraud	High	Medium	Low	↗
19	CORP0018	Equality, Diversity and Inclusion	High	Medium	Low	↗
20	CORP0021	Data breach involving HR records	High	Low	Low	↗
21	CORP0020	Increase in complexity of ER cases	High	Low	Low	↗
22	CORP0023	High levels of sickness absence	High	Low	Low	↗
23	CORP0022	System failure affecting Payroll or HRIS	High	Low	Low	↗
24	CORP0024	Mandatory Training - non completion	Medium	Low	Low	↗

**Corporate Risk Heat Map:
Inherent Risk Ratings**



**Corporate Risk Heat Map:
Residual Risk Ratings**



**Corporate Risk Heat Map:
Target Risk Ratings**



Corporate Governance Committee – 8 July 2026

Report by: Lydia Morrison – Corporate Director – Finance and Resources

Lead Cllr: Cllr Liam Dewey-Beckett
Executive Councillor for Governance & Democratic Services



Wards

All

Open / Exempt

Open

Key Decision?

No

Annual Report of the Corporate Governance Committee

Executive Summary:

The Committee presents an annual report to the Council on the work that it has undertaken each year.

The draft annual report in respect of 2025/26 is attached. It has been prepared by Councillor Michael Burke, who was the Chair of the Committee during the period covered by the report.

It summarised the work undertaken by the Committee during the reporting year.

If, after considering the draft report, the Committee wish to make any changes, it is proposed that the Chair for the mentioned year be given full authority to agree any amendments.

Following consideration by the Corporate Governance Committee, this report will be presented to the next Full Council.

Recommendations

- 1.1. It is recommended that the Committee and Council receive and note the Corporate Governance Committee 2025/26 Annual Report.

Key Corporate Plan/Place Strategy Priorities

- 1 The role of the Corporate Governance Committee is central to ensuring efficient and sustainable service delivery.

Report Author(s)

Lydia Morrison – Corporate Director – Finance & Resources
Lydia.Morrison@huntingdonshire.gov.uk

1. PURPOSE OF THE REPORT

- 1.1** This is an annual report of the Committee which summarises the work it has undertaken during 2025/26 and any issues that arose in the year.
- 1.2** Once the draft report is approved by Committee it will be presented by the Chair of Committee at Council.

2. WHY IS THIS REPORT NECESSARY

- 2.1** The Committee is required to discharge the functions of the Council in relation to both the corporate governance of the Council and the conduct of elected Members. This annual report sets to inform Council of the activities Committee has undertaken in discharging these functions.
- 2.2** It has been prepared by the Chair of the Corporate Governance Committee during the period covered by the report. It details matters that have been considered together with membership and attendance throughout the year.

3. BACKGROUND & CONTEXT

- 3.1** For the reasons set out above, the Committee is asked to review the draft report and approve that it is an accurate representation/reflection of the year.

4. IMPLICATIONS OF THE DECISION

4.1 Implications on Resources

- 4.1.1** None in the context of this report.

5. RISK MANAGEMENT

- 5.1** The receipt and consideration of the Annual Report of the Corporate Governance Committee forms an important part of the Council's assurance and risk management framework. By reviewing the Committee's activities, findings and recommendations over the preceding year, Members are able to gain assurance that key governance risks are being identified, monitored and addressed appropriately. Failure to consider the Annual Report could reduce transparency and accountability in relation to the Council's governance framework and limit the Committee's ability to satisfy itself that effective arrangements are in place to manage and mitigate corporate risks.

6. LIST OF APPENDICES

Appendix 1 - Corporate Governance Committee: Chair's Annual Report to Council for the year ending March 2026

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Corporate Governance Committee

Chair's Annual Report to Council

for the year ending March 2026

Introduction by the Chair of the Corporate Governance Committee

This report summarises both the Committee's activities during 2025/26 and issues that arose in that financial year. It is intended to:

- Reassure the Council and other stakeholders that the committee is undertaking its responsibilities properly and in a way that allows it to exercise effective oversight; and
- Demonstrate to the District's residents and other stakeholders the importance that the Council places on good governance, openness and probity in public life. The report sets out the contribution the Committee makes to achieving those aims, and provides commentary. The Committee's meetings are open to the public and its agendas are available on the Council's website.

Over the last year, the Committee has continued its focus on the following key issues:

1. The draft 2024/25 Accounts, which were published by the end of June 2025, and the final accounts, which were published 5 March 2026.
2. The Committee has also reviewed the Council's Annual Governance Statement (AGS) and Annual Financial Report (AFR) for 2024/25.
3. Once again, the Committee has played a key role in overseeing the effectiveness of the Council's internal audit function by monitoring the implementation of management actions arising from audit reviews. This includes regular scrutiny of the number and status of open actions, those completed since the previous meeting, and any actions where target dates have been revised. During the year, the Committee has strengthened its approach to this oversight by placing greater emphasis on timeliness and accountability, including more focused challenge on overdue actions and clearer visibility of performance against agreed deadlines. This enhanced scrutiny has supported improved transparency and reinforced the importance of delivering audit recommendations promptly to strengthen the Council's overall governance, risk management, and control environment.
4. Detail on the complaints and compliments received by the Council.
5. The updated Anti-Fraud, Bribery and Corruption Strategy, and the Annual Review of Fraud Investigation Activity.
6. The Community Governance Review of Glatton and Conington parishes following public consultation
7. Consideration of the External Auditor's Annual Planning Report for 2024/25
8. To seek to prevent, detect, reduce the impact and recover from cyberattacks and/or system outages

Following the publication of the English Devolution White Paper in December 2024, the Committee has continued to factor Local Government Reorganisation (LGR) into its deliberations. As with last year, LGR remains a central consideration shaping the Committee's ongoing work and the Committee have indicated that they will consider this as an option for a "deep-dive" review for the forthcoming year.

The Committee has maintained a clear and consistent focus on the key risks facing the organisation. Internal Audit continues to play a critical role in evaluating how effectively these risks are managed, a role that has been further strengthened through a dedicated Risk Manager. This role has increased capacity to support and further develop the Council's approach to risk management.

Throughout the year, the Committee has continued to receive and consider regular updates on the Corporate Risk Register, ensuring that risk remains firmly embedded within its audit and governance oversight. The introduction of a more streamlined Corporate Risk Register has supported a more focused and strategic approach to scrutiny. In parallel, Members have been kept informed of ongoing work to review and refresh service-level risk registers, supporting a more consistent and robust framework for identifying and managing risk across the organisation.

To this end, the Chair and Vice Chair continued to work with the Executive Councillors and Senior Officers to improve the Council's effectiveness in Risk management, and the role that the Corporate Governance Committee can play in this. This work has been undertaken with oversight from RSM, who have also fulfilled the role of Head of Internal Audit.

The then-Chair and Vice Chair for the year took part in the review of the LGA Audit Peer Challenge in March 2024. The Committee will recall the Government's stated intention to require local government audit committees to include one or more Independent non-voting members. The Committee have greatly valued the contributions of Phillip Webb as our independent member.

Finally, I would like to thank those Officers who have supported the Committee's activities over the Corporate year 2025-26; the Members who served on the Committee during the Corporate year, and in particular, Members for their contributions to the Committee's oversight of all aspects of Corporate Governance.

Councillor Michael Burke

Chair, Corporate Governance Committee

July 2026

ANNUAL REPORT OF THE CORPORATE GOVERNANCE COMMITTEE

YEAR ENDED MARCH 2026

This is the report to Council of the Corporate Governance Committee to summarise activities undertaken during 2025/26 demonstrating compliance with the *CIPFA Audit Committee Position Statement 2022 (CACPS)*, discharging its responsibilities and providing an assessment of its performance.

The CACPS sets out the purpose, model, core functions and membership of the Corporate Governance committee (CGC). It details outputs that must be established and evidenced:

- Purpose of CGC.
- Independent and effective model.
- Core functions, including specific responsibilities for:
 - Maintenance of governance, risk and control arrangements.
 - Financial and governance reporting.
 - Establishing appropriate and effective arrangements for audit and assurance.
- Audit committee membership.
- Engagement and outputs.
- Impact.

These areas are explored in the following report and the activities and achievements noted.

1. Purpose of CGC

The committee's purpose is to provide an independent and high-level focus on the adequacy of governance, risk and control arrangements. Its role in ensuring there is sufficient assurance over governance, risk and control gives greater confidence to all those charged with governance that those arrangements are effective.

The committee has oversight of both internal and external audit, together with the financial and governance reports, helping to ensure there are adequate arrangements in place for both internal challenge and public accountability.

The committee is also tasked with receiving reports from the Constitution Review Working Group, which last met in June 2026 with an agenda items on amendments to the Council's Constitution to reflect recent statutory changes to the planning system, particularly the introduction of a National Scheme of Delegation (NSoD) and revised limits on Planning Committee size

Whilst the work of the Constitution Review Working Group took place outside of the reporting period for this annual report, the committee consider that it is important to note that it will be receiving items on the above topics in due course. The Working Group is scheduled to receive a report on proposed

changes to the Code of Procurement at its next meeting, which will in turn, be received by the Corporate Governance Committee.

2. Independent and Effective Model

The Committee is an apolitical, non decision-making forum; it is an advisory committee that has sufficient importance in the authority, so that its recommendations and opinions carry weight and have influence with the leadership team and those charged with governance. It is directly accountable to Council and is independent of the scrutiny and executive functions but has rights of access to and engagement with other committees or functions.

3. Core Functions

3.1. Maintenance of governance, risk and control arrangements.

The Committee considers updates from the organisation on the operation of its governance, risk and control arrangements. During 2025/26, this included:

- Receiving regular updates on the organisation's Corporate Risk register, debating the risks included upon it, the mitigating actions proposed to control exposure to adverse impacts should those risks materialise and recommending further areas for consideration.
- Monitoring actions arising from Internal Audit reviews and receiving updates on actions not implemented by the agreed target dates. As set out above, the Committee has placed further emphasis on timeliness and accountability, including more focused challenge on overdue actions and clearer visibility of performance against agreed deadlines
- Receiving and noting the Annual Review of Fraud Investigation activity report.
- Receiving and noting the Annual Complaints report.
- Receiving an update on the organisation's compliance with the Information Rights Act and Information Governance.
- Considering a report by the Elections and Democratic Services Manager on the Code of Conduct and Register of Disclosable Pecuniary Interests.
- Receiving an update on Cyber Security.
- Reviewing a Community Governance Review – Glatton & Conington Parishes.
- Receiving a report on Future Internal Audit Provision.
- Reviewing an Inspection Report Update on Use of Surveillance Under the Regulations of Investigatory Powers Act (RIPA).
- Ongoing meetings of the Constitutional Working Group.

3.2. Financial and governance reporting.

Significant progress has been made by the Council against the backstop, with the Statement of Accounts for 2022/23 and 2023/24 being published in advance of the date mandated by the Government. The draft 2024/25 Accounts, which were published by the end of June 2025, and the final accounts, which were published 5 March 2026.

The organisation's external auditors regularly attend the meetings of the committee and specifically present the External Auditor's Annual Report. Committee members are able to ask questions of the External Auditors.

3.3. Establishing appropriate and effective arrangements for audit and assurance

The Committee is tasked with reviewing and approving the Internal Audit Charter on an annual basis alongside the Annual Internal Audit Plan. The Charter defines the purpose, authority and responsibility of Internal Audit activity, establishes the Internal Audit Service's position within the organisation; authorises access to records, personnel and physical properties relevant to the performance of engagements; and defines the scope of internal audit activities.

The Annual Internal Audit Plan details the expected activities for the Internal Audit Team over the coming year and is based upon the outputs of the Risk Management Strategy. It aims to be able to provide assurance that the controls in place to protect the organisation are deployed effectively and monitored regularly.

The following Internal Audit activity was undertaken as part of the 2025/26 internal audit plan, and confirmed to Committee:

Assignment	Executive lead	Opinion issued	Actions agreed		
			L	M	H
ICT Budget Management and Efficiency Savings	Chief Digital and Information Officer	Minimal	6	4	7
Capital Programme	Interim Section 151 Officer	Partial	2	7	0
Contract Management	Head of Democratic Services and Monitoring Officer	Partial	1	5	1
Creditor Payments	Interim Section 151 Officer	Partial	1	9	2

Data Quality and Performance Management	Corporate Director (Finance and Resources)	Partial	3	4	1
General Ledger	Interim Section 151 Officer	Partial	6	6	0
Human Resources – Recruitment and Retention	Corporate Director (Finance and Resources)	Partial	1	6	1
Procurement	Head of Democratic Services and Monitoring Officer	Partial	6	4	1
Transformation	Corporate Director (Communities)	Partial	1	8	2
Business Rates	Corporate Director (Communities)	Reasonable	3	1	0
Chief Digital and Information Officer	Chief Digital and Information Officer	Reasonable	0	0	1
Complaints and Compliments Management	Corporate Director (Communities)	Reasonable	2	4	0
Council Tax	Corporate Director (Communities)	Reasonable	7	1	0
Democratic Services	Head of Democratic Services and Monitoring Officer	Reasonable	4	1	0

Housing Benefits	Corporate Director (Communities)	Reasonable	7	0	0
Market Towns Programme	Corporate Director (Place)	Reasonable	3	2	0
Payroll	Interim Section 151 Officer	Reasonable	1	4	0
Follow Up – Part One	Interim Section 151 Officer	Reasonable Progress			
Workforce Development	Chief Executive Officer	Substantial	1	0	0
Risk Management	Interim Section 151 Officer	Advisory	2	4	0
Data Protection	Chief Digital and Information Officer	Advisory	3	4	0
IT Remediation Review	Chief Digital and Information Officer	Advisory	0	2	0
Follow Up – Part Two	Interim Section 151 Officer	Advisory	2	5	0
Disabled Facility Grant (DFG) Verification	Interim Section 151 Officer	Advisory	0	0	0
TOTAL			60	81	16

The Committee receives regular reports on the completion of audit actions, in particular, actions which are not implemented by the agreed due date. The reports to Committee update on the reasons for non-implementation and the work being undertaken to achieve completion. The Committee has noted that the Internal Audit function has been on a significant journey of change over the last year, with

RSM undertaking the function since January 2025. The Committee have noted the work undertaken by Officers to enhance the reporting on Internal Audit Actions.

4. Engagement and outputs

During 2025/26 the committee met on seven occasions. Committee meetings were regularly attended by the Internal Audit Manager (covered by RSM since January 2025), the Corporate Director for Finance and Resources, the Chief Executive, the Monitoring Officer, and other officers as required. The Chair and Vice Chair were able to meet the officers outside of Committee as required.

The organisation's external auditors regularly attended committee meetings on to discuss audit planning and progress.

5. Audit Committee Membership

The terms of reference for the committee were reviewed in March 2024 to ensure CIPFA's requirements for an audit committee were met. Whilst CIPFA's model terms of reference was used as a basis for the review, the committee's terms of reference also include responsibility for Constitutional, Conduct and Regulatory Arrangements. The review included a proposal to reduce the committee membership to seven members plus up to two independent members. This was agreed at Council in April 2024.

One independent non-voting member was recruited and approved to committee in May 2024, to complement the skills of the existing committee members.

6. Impact

As part of the LGA Peer Review of Internal Audit, the committee was asked to consider its role in the organisation's governance and assurance processes, and suggestions made for change, such as:

- Reviewing membership committee size and membership.
- Recruiting Independent Members.
- Reviewing its Terms of Reference
- Assessing its skills and considering areas for improvement through training.

As already noted, these have all been undertaken and the committee now more closely aligns itself with CIPFA's Audit Committee Position Statement 2022.

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CORPORATE GOVERNANCE COMMITTEE PROGRESS REPORT AND FUTURE WORK

Committee	Decisions	Date for Action	Action Taken	Officer Responsible	Delete from future list
N/A	Constitution Review Working Group Constitution Review Working Group appointed at Annual Council on 21 May 2026.	N/A	A meeting took place on 4 June to discuss DMC changes. The meeting scheduled for 18 June had to be postponed to enable CLT to review the proposed Scheme of Delegation. We have the draft from our external legal adviser, and the review is taking place. Another CRWG meeting will be arranged.	Elections & Democratic Services Manager	No
17/06/26	Approval for Publication of Draft 25/26 Statement of Accounts Request from the Committee to see what sum is currently left for CIL applications up until 31st July.		CIL Monies left after allocated projects is circa £22.5m. This does not take into account any allocations that have been made for the July and September bid rounds.	Systems & Transactional Accountant	Yes
17/06/26	Corporate Risk Register Questions from the Committee in terms of Equality, Diversity and Inclusion and why the residual was high. If it was high, would that mean the Council was not practicing good EDI within the organisation.		Inherent risk is in amber (12) due to the impact and likelihood of an issue happening if no mitigations are put in place, however the mitigations that are currently in place have lowered this to 6 with a further target of 4.	Head of HR and OD	Yes

CORPORATE GOVERNANCE COMMITTEE PROGRESS REPORT AND FUTURE WORK

17/06/26	Corporate Risk Register Regarding LGR, reference was made to the 12 areas of risk in light of the various scenarios that may occur, and if that's how they were being looked at by each of those section heads.		The Transformation Team have developed a detailed resource plan, identifying gaps and issues, particularly where business continuity would be a concern; alongside ensuring the 12 Service-Level risks are accurate and relevant. Following the announcement of the LGR decision, these risks will be re-evaluated and amended to reflect the confirmed direction of travel and associated delivery requirements. This will provide greater clarity on mitigations, processes, and controls required to maintain service continuity and support an effective reorganisation. The review will further help identify and additional measures needed to manage and reduce risks throughout the transition period that are identified from the confirmed option.	Risk Manager	Yes

CORPORATE GOVERNANCE COMMITTEE PROGRESS REPORT AND FUTURE WORK

Forward Agendas

Meeting Date	Items Currently Scheduled
16 September 2026	• Corporate Risk Register (Standing item) • Internal Audit Progress Report (Standing item) • Internal Audit Actions Update (Standing item) • Code of Conduct – Annual Update • Annual Complaints Report • Update on Code of Conduct and Register of Disclosable Pecuniary Interests • Whistleblowing Policy, Guidance and Concerns Received • Annual Report on HDC Compliance with the Information Rights Acts (Freedom of Information Act, Environmental Information Regulations and UK GDPR) and Information Governance
18 November 2026	• Corporate Risk Register (Standing item) • Internal Audit Progress Report (Standing item) • Internal Audit Actions Update (Standing item) • Annual Governance Statement and Annual Financial Report
20 January 2027	• Corporate Risk Register (Standing item) • Internal Audit Progress Report (Standing item) • Internal Audit Actions Update (Standing item) • Internal Audit Plan / Internal Audit Charter
17 March 2027	• Corporate Risk Register (Standing item) • Internal Audit Progress Report (Standing item) • Internal Audit Actions Update (Standing item)

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