

**Public**  
**Key Decision – No**

## **HUNTINGDONSHIRE DISTRICT COUNCIL**

**Title/Subject Matter:** Draft Internal Audit Plan for 2025/26 and Internal Audit Charter

**Meeting/Date:** Corporate Governance Committee  
29 March 2025

**Executive Portfolio:** Executive Councillor for Governance & Democratic Services  
Cllr Jo Harvey

**Report by:** Corporate Director – Finance and Resources

**Wards affected:** All

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### **Executive Summary:**

RSM have prepared an internal audit plan for 2025/26 with input from the Corporate Leadership. The plan will be presented by RSM together with the Internal Audit Charter which is a key document as part of effective delivery of Internal Audit.

The plan has been based on the intention to complete sufficient coverage in 2025/26 to give a full Head of Internal Audit Opinion.

### **Recommendation:**

The Committee is

### **RECOMMENDED**

to note, comment on and accept the Internal Audit Plan for 2025/26.

## **1. PURPOSE OF THE REPORT**

- 1.1 This report sets out for the Committee the Internal Audit Plan for 2025/26 which has been prepared by RSM following discussions with Corporate Leadership Team, reference to the Corporate Risks and the professional judgement of the partner from RSM acting in the capacity of Head of Internal Audit.

## **2. BACKGROUND**

- 1.1 The activities of the Internal Audit team are pivotal to the organisation's governance, risk management 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'.
- 1.2 RSM have prepared their Internal Audit Plan for 2025/26 with the aim of having sufficient coverage to provide a full Head of Internal Audit Opinion at the end of 2025/26.
- 1.3 The plan is appended to this report and will be present to the Committee by RSM.

## **3. LEGAL IMPLICATIONS**

- 3.1 None

## **4. RESOURCE IMPLICATIONS**

- 4.1 No additional resource requirements arise from this report.

## **5. LIST OF APPENDICES INCLUDED**

Appendix 1 – Internal Audit Plan for 2025/26 prepared by RSM LLP

## **CONTACT OFFICER**

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