



HUNTINGDONSHIRE DISTRICT COUNCIL

Internal Audit Progress Report

Corporate Governance Committee – 9 July 2025

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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.



2024/25 Internal Audit Plan - Since the last CGC meeting in June 2025, we have finalised the following internal audit report from 2024/25:

- **Cyber Essentials Assessment (Advisory) – Part 2 Only**

This completes the Internal Audit Plan for 2024/25. A summary of the outcome of this review is included at in the Part 2 paper.

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

- **Human Resources – Recruitment and Retention (Partial Assurance)**

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

The following reports are currently at **draft** report stage:

- Capital Programme
- Data Quality and Performance Management **[to note]**

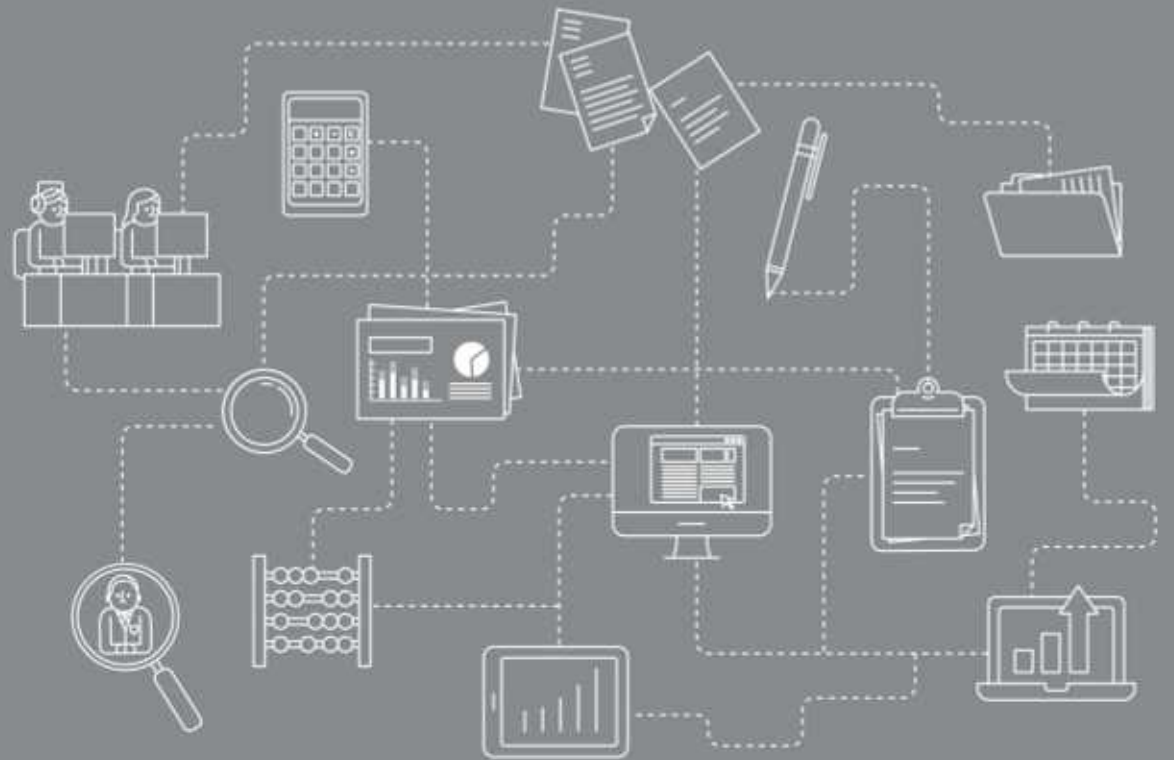


Details of the progress made and scheduling of the 2025/26 internal audit plan are included at Appendix A. **[To note]**



Final Reports

01



1. FINAL REPORTS

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

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

Assignment	Opinion issued	Actions agreed		
		L	M	H
Human Resources – Recruitment and Retention 2025/26:				
Our review identified areas of control design weaknesses and are areas of non-compliance in regards to the management of recruitment and retention, which have resulted in the agreement of one high, five medium and one low priority management actions. Areas of poor control design included the Council not having a Retention Policy in place. Contracts signed by new starters were not signed and dated. Recruitment KPIs such as offer acceptance rate were not collated or reported on.				
The Recruitment and Selection Policy was significantly out of date (last reviewed in 2014), which resulted in the policy document being misaligned to the Recruitment Process Guide for Hiring Managers. Through sample testing, we noted that Interview Assessment Forms and Shortlisting Matrices were not always completed and retained.				
We did, however, confirm some well designed controls in place regarding recruitment and retention. Sample testing of the recruitment process confirmed that all individuals had Vacancy Authorisation Forms (VAF) completed and approved, job descriptions posted which reconciled to the VAF, completed application forms and CVs, pre-employment checks correctly completed in line with the Post Information spreadsheet and contracts of employment were retained. Our review also confirmed that controls were being developed to implement training for Hiring Managers on the recruitment process and retention initiatives to reduce employee turnover.				
Partial Assurance		1	6	1
Extract of Executive Summary:				
We identified the following weakness which have led to the agreement of one high priority management action:				
Policies and Procedures - The Recruitment and Selection Policy had not been reviewed, updated or approved by either the Management Team or a Committee since November 2014, and did not align to the Recruitment Process Guide for Hiring Managers. There is a risk of staff following out of date practices, non-compliance with legislation and inconsistent approaches to recruitment and retention. (1 x High)				
Responsible Owner: Sam Sanderson Date: 31 July 2025				

Appendices

02



APPENDIX A: PROGRESS AGAINST THE INTERNAL AUDIT PLAN 2025/26

	Assignment	Status / Opinion issued / Start date	Actions agreed			Target CGC	Actual CGC meeting
			H	M	L		
1	Human Resources – Recruitment and Retention	Final Report – Partial Assurance	1	6	1	July 2025	July 2025
2	Payroll	Fieldwork in progress				September 2025	
3	Capital Expenditure	Draft report issued 27 June 2025				September 2025	
4	Data Quality and Performance Management	Draft report issued 27 June 2025				September 2025	
5	Transformation	Fieldwork in progress, debrief held				September 2025	
6	Contract Management	Fieldwork in progress, debrief held				September 2025	
7	Council Tax	Fieldwork in progress				September 2025	
8	Housing Benefits	Fieldwork in progress				September 2025	
9	Procurement	Fieldwork in progress				March 2026 (now Nov 2025)	
10	Complaints and Compliments	July 2025 – planning				Sept / Nov 2025	
11	Capacity Planning	August 2025 – planning				November 2025	
12	Business Rates	August 2025 – planning				March 2026 (now Nov 2025)	
13	Creditors	September 2025 – planning				Nov 2025 / Jan 2026	
14	General Ledger	October 2025 – planning				January 2026	
15	Risk Management	Novemebr 2025 - planning				January 2026	
16	Disabled Facility Grant (DFG) Verification	TBC – planning				TBC	
17	Artificial Intelligence (AI)	November 2025 – planning				March 2026	
18	Market Towns Programme	December 2025 – planning				March 2026	
19	Workforce Development Strategy	December 2025 – planning				March 2026	

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

APPENDIX C: OTHER MATTERS

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

Note	Auditable area	Reason for change
	The Risk Management review is now scheduled for Q3 at the request of the S151 Officer, with the Complaints and Compliments audit being brought forward into Q2 in response to this request.	

Detailed below are the changes to the 2025/26 internal audit plan previously reported to the CGC:

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

FOR FURTHER INFORMATION CONTACT



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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.

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We have no responsibility to update this report for events and circumstances occurring after the date of this report.

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