

**Public**  
**Key Decision – No**

## **HUNTINGDONSHIRE DISTRICT COUNCIL**

**Title/Subject Matter:** Internal Audit Actions – update report

**Meeting/Date:** Corporate Governance Committee  
24 September 2025

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

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

**Wards affected:** All

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### **Executive Summary:**

This report summarises the progress in implementing management actions arising from final internal audit reports. Implementation of the actions are the responsibility of the relevant managers with oversight from Corporate Leadership Team.

Further information relating to the Internal Audits carried out will be reported in a separate paper.

### **Recommendation:**

The Committee is

### **RECOMMENDED**

To comment on and note the current position regarding actions arising from internal audit reports.

## 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. WHY IS THIS REPORT NECESSARY/BACKGROUND

- 2.1 This report summarises the position regarding open actions arising from final internal audits.

## 3. ANALYSIS OF OPEN ACTIONS

- 3.1 Appendix 1 sets out all the actions that remain open from final internal audit reports. It contains brief updates on actions provided by the action assignees.
- 3.2 There are seven actions that have been redated from the original target date as detailed below:

Action Ref	Audit	Original Date	Revised Date	Action Summary	Update
1625	Overtime 21.22	31 Mar 2025	28 Feb 2026	Published policy for Expenses and Allowances (including Overtime) will be reviewed and updated to ensure that it is fit for purpose, and accessible to staff and managers.	<u>08 Sep 2025:</u> Delayed due to work that has been carried out aligning contracts for all permanent members of staff
1754	Operations – Vehicle Maintenance Processes	31 Jan 2025	30 Sep 2025	To create full training records	<u>03 Sep 2025:</u> Work is in progress and the full records for each staff member's training will be completed by revised date
3371	Code of Procurement 24.25	28 Apr 2025	30 Dec 2025	Revised Code of Procurement	<u>03 Sep 2025:</u> The Code of procurement has been revised and updated to reflect the

					change in the Procurement Act 2023. This will need to be approved by members and incorporated in the Constitution.
3375	Code of Procurement 24.25	31 May 2025	31 Dec 2025	Regular review a sample of higher value / strategic contracts previously awarded to understand how they are being managed post award	<u>16 Sep 2025:</u> The Procurement Lead has been asked to arrange for a quarterly review of contracts, covering both high risk and high value partnerships.
3381	Key Financial Controls 24.25	31 Mar 2025	31 Oct 2025	Reconciliation of Debtors has a technical issue which has been raised with supplier	<u>05 Sep 2025:</u> TechOne is continuing to work on resolving the differences and identifying the root cause. (Revised timeline agreed by RSM and sighted by the Head of Audit).
3767	Home and Hybrid Working	31 Jul 2025	31 Dec 2025	A clear desk policy should be introduced to address potential GDPR breaches.	<u>22 Aug 2025:</u> This policy was approved by Information Management Board in July 2025. It will be reinforced as part of the implementation of the overall Home and Hybrid working policy.

3.3 The 68 remaining actions that are not yet due are summarised below by audit and by priority.

<b>Audit Area</b>	<b>High</b>	<b>Medium</b>	<b>Low</b>	<b>Total</b>
Housing Benefits	0	0	5	<b>5</b>
Recruitment and Retention	0	2	0	<b>2</b>
Data Quality and Performance Management	1	4	3	<b>8</b>
Capital Programme	0	4	1	<b>5</b>
Council Tax	0	1	2	<b>3</b>
Procurement	0	2	1	<b>3</b>
Contract Management	0	1	0	<b>1</b>
Transformation	1	8	2	<b>11</b>
Code of Procurement Audit 24.25	1	1	0	<b>2</b>
Committee Governance Structure 24.25	0	4	2	<b>6</b>
Home and Hybrid Working 24.25	2	5	2	<b>9</b>
Commercial Estates Rent Review Processes and Invoicing 24.25	1	0	0	<b>1</b>
Key Financial Controls 24.25	1	0	0	<b>1</b>
Operations Vehicle Maintenance 24.25	0	1	0	<b>1</b>
Cyber Essentials Assessment	2	5	2	<b>9</b>
Fuel Usage and Payments 22.23	0	1	0	<b>1</b>
Overtime 21.22	0	1	0	<b>1</b>
<b>Grand Total</b>	<b>9</b>	<b>40</b>	<b>20</b>	<b>69</b>

#### **4. UPDATES ON ACTIONS / PROGRESS FROM COMPLETED AUDIT REVIEWS**

- 4.1 Each monthly meeting of CLT that reviews governance matters now receives a report highlighting any actions overdue for implementation and any due within the next three months. This enables CLT to ensure that actions are implemented or that the date is revised with good reason.
- 4.2 In the next agenda item, (Agenda item 7, entitled “Internal Audit Update Report” a summary of audits completed is reported. The Committee will note that there are a number of actions relating to Procurement and Contract Management. Recognising that the Committee have had a continued interest in this matter, the following update provides further detail on progress against each audit. This information is intended to supplement the progress updates against open actions set out at Appendix 1.

##### **Procurement:**

- 4.3 A date issued / revised process has been created and is now in use. This is underpinned by a new Procurement SharePoint site which is now being used to house all procurement documentation and provide an archive of historic documents.
- 4.4 The Monitoring Officer has created a new house style of minutes / note taking, which capture and document decisions clearly and effectively. The Monitoring Officer reviews and approves the notes of each meeting. Additionally, the Monitoring Officer has rolled out a new action log to capture actions arising from meetings of the board, which fall directly out of the meeting notes. The new action log ensure that the activity, deliverable, and assigned Officer are clearly recorded, and also records an action status. Both the meeting notes, and action log, are saved in the Procurement SharePoint site, and are formally reviewed and approved as a standing item at the Procurement Board.
- 4.5 The Procurement Lead has created a record to log attendees for procurement and contract management training. This is saved centrally on SharePoint. As part of each new project, the Procurement Team have been instructed to consult the training log and ascertain whether the relevant Officer has undertaken Contract Management training, and make arrangements for training as necessary.
- 4.6 The Procurement Board has undertaken a review of key documentation, and any new documentation will be reviewed by the Procurement Board going forwards.
- 4.7 A process exists to ensure that the Procurement Team will review every Conflict-of-Interest Form received to ensure that it has been completed in full. The team will also update a log with required information. The Procurement Lead has reminded the team of their role in ensuring full signatures.

- 4.8 As mentioned above, a new Procurement SharePoint site has been produced and is live, and this has been promoted to managers at the Council's formal management meeting on 14 September 2025. The new SharePoint site provides a single source of documentation and guidance for Officer use. The organisation will continue to be engaged on the contents of the site to ensure that it meets the needs of stakeholders.
- 4.9 TechOne Finance System: The Procurement Lead has noted the importance of ensuring that the contracts register includes all payments over £10,000 with the Procurement Team. Further work is underway to implement the use of a finance system to capture this data.
- 4.10 The Procurement Lead has worked with the Procurement Team to ensure that the team has full oversight of the relevant processes, and has instructed that quotations are obtained, and waivers forms are completed in line with guidance. This documentation is retained on the team's SharePoint site.
- 4.11 A new approach has been implemented from 2025, whereby the details of each procurement project, including the terms and contract itself, is saved in an individual project folder on the SharePoint site.
- 4.12 A refreshed a waiver process was considered by the Procurement Board at their meetings on 6 August and is now in use. The new template has been designed to be clearer and easier to use. Additionally, training and support on the use of waivers will be provided on a project-by-project basis.
- 4.13 Noting the comments from the Internal Audit on document control, all relevant documentation has been updated to have date issued / revised stamp, and to note when the next review will take place. Further detail on the Contract Management Toolkit is provided at paragraph 4.15 below.

#### **Contract Management:**

- 4.14 The Internal Audit suggested that the Contract Management Toolkit is formally approved by the Procurement Board, and that it should reference the Procurement Act 2023. The toolkit has been refreshed and includes the Procurement Act 2023. The toolkit will continue to be reviewed by the Procurement Board until it is finalised, and the Procurement Team is currently working with stakeholders to further refine the draft. As per the recommendation in the Internal Audit, version control has been added to guidance.
- 4.15 All non- recurring expired contracts have been archived. The procurement flowchart and contract management flowcharts are in place and outline steps to be taken for expired contracts. The Contract Management module, in the TechOne Finance System, is also being implemented and will alerts on recurring contracts. Once in place, alerts will be sent out 18 months before contract expiry date.

- 4.16 The Contract Management Toolkit sets out the appropriate templates and processes to follow to ensure that where formal contract management meetings are set, discussions will cover performance and outcomes, and the setting of key performance indicators for monitoring.
- 4.17 The Internal Audit requested that consideration to implementing service credit clauses within key strategic contracts as a means of addressing any concerns with supplier performance. This mechanism will be used on a case by case basis.

## **5. KEY IMPACTS / RISKS**

- 5.1 Each monthly meeting of CLT that reviews governance matters, now receives a report of any actions overdue for implementation and those due in the coming three months. CLT can ensure that action to ensure that actions are implemented or that the date is revised with good reason.

## **6. LINK TO THE CORPORATE PLAN, STRATEGIC PRIORITIES AND/OR CORPORATE OBJECTIVES**

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

## **7. RESOURCE IMPLICATIONS**

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

## **8. REASONS FOR THE RECOMMENDED DECISIONS**

- 8.1 This report advises the Committee of the proposed action that SLT will agree with Internal Audit which is operational. It is reported to the committee that for assurance and oversight.

## **9. LIST OF APPENDICES INCLUDED**

None

## **10. BACKGROUND PAPERS**

None

## **CONTACT OFFICER**

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