

Public
Key Decision – No

HUNTINGDONSHIRE DISTRICT COUNCIL

Title/Subject Matter: Internal Audit Actions – update report

Meeting/Date: Corporate Governance Committee
26 November 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

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 The 55 open actions are summarised below by audit and priority rating.

Audit	High	Medium	Low	Total
Capital Programme	0	3	0	3
Contract Management	0	1	0	1
Council Tax	0	0	1	1
Creditor Payments	2	9	1	12
Housing Benefits	0	0	2	2
Payroll	0	2	0	2
Procurement	0	2	1	3
Recruitment and Retention	0	1	0	1
Transformation	1	8	2	11
Code Of Procurement	1	1	0	2
Committee Governance Structure	0	1	0	1
Home and Hybrid Working	2	4	0	6
Key Financial Controls	1	0	0	1
Cyber Essentials Assessment	2	5	1	8
Overtime	0	1	0	1
Grand Total	9	38	8	55

3.3 Within the currently open actions, five have been re-dated from their original target dates, as detailed below.

Action Ref	Audit	Original Date	Revised Date	Action Summary	Update
1625	Overtime	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>04 Nov 2025:</u> Policy is being drafted <u>08 Sep 2025:</u> Delayed due to work that has been carried out aligning contracts for all permanent members of staff
3375	Code of Procurement	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>11 Nov 2025:</u> This has been discussed at the last CGC, the action remains on track. <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.
3371	Code of Procurement	28 Apr 2025	30 Dec 2025	Revised Code of Procurement	<u>11 Nov 2025:</u> This was discussed at last CGC. New procurement Manager is joining HDC on 1st December and will be tasked with taking this forward <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.
3738	Procurement	31 Oct 2025	31 Dec 2025	We will update the draft Code of Procurement in line with the new Procurement Act 2023 and all procedures and forms affected by it.	<u>11 Nov 2025:</u> The action date has been amended to bring it in line with action 3371. New Procurement Manager is starting on 1 st December and will be taking this action forward.
3381	Key Financial Controls	31 Mar 2025	31 Oct 2025	Reconciliation of Debtors has a technical issue which has been raised with supplier	<u>11 Nov 2025:</u> T1 advised that the upgrade to the next version of T1 in November 2025 may help the reconciliation process. Changing the target date allows time to test this to ensure the system is working as expected <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).

4. ANALYSIS OF CLOSED ACTIONS SINCE LAST REPORTING PERIOD

4.1 Appendix 2 provides details of all actions that have been closed in the last 90 days. The 62 actions closed during this period are summarised below by audit and priority.

Audit	High	Medium	Low	Total
Capital Programme	0	3	1	4
Contract Management	1	1	0	2
Council Tax	0	1	6	7
Data Quality and Performance Management	1	4	3	8
Housing Benefits	0	0	5	5
Payroll	0	2	1	3
Procurement	1	2	2	5
Recruitment and Retention	1	2	1	4
Commercial Estates Rent Review Processes and Invoicing	2	2	0	4
Operations Vehicle Maintenance	0	1	0	1
Committee Governance Structure	0	4	3	7
Home and Hybrid Working	0	5	3	8
Cyber Essentials Assessment	0	0	1	1
PCI-DSS: Payment Card Security Standards	0	1	0	1
Fuel Usage and Payments	0	1	1	2
Grand Total	6	29	27	62

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.

LIST OF APPENDICES INCLUDED

Appendix 1 - Outstanding Internal Audit Actions

Appendix 2 - Closed Internal Audit Actions

Appendix 3 - Outstanding Internal Audit Actions (Restricted)

BACKGROUND PAPERS

None

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