

**Public**  
**Key Decision – No**

## **HUNTINGDONSHIRE DISTRICT COUNCIL**

**Title/Subject Matter:** Internal Audit Strategy 2026/27

**Meeting/Date:** Corporate Governance Committee – 28th January 2026

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

**Report by:** Internal Audit Manager – Dan Harris (RSM)  
Corporate Director – Finance and Resources

**Wards affected:** All

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### **Executive Summary:**

This report provides an update by RSM on the Internal Audit Strategy for 2026/27.

RSM proposed that the full Internal Audit Plan 2026/27 for Huntingdonshire District Council is to be presented to the Corporate Governance Committee (CGC) in March 2026 for approval. The Committee will be asked to approve the Internal Audit Plan and associated Internal Audit Charter at that meeting.

RSM have agreed with management to bring the Strategy that was approved at the meeting on 25th March 2025 back to the Committee to provide Members with an early opportunity to identify any potential areas for potential inclusion in the 2026/27 Strategy.

The Internal Audit Strategy appended sets out the key areas that were considered for internal audit activity in the years 2025/26, 2026/27 and 2027/28.

### **Recommendation:**

The Committee is

### **RECOMMENDED**

to comment on and note the Internal Audit Strategy for 2026/27.

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

- 1.1 This purpose of this report provides an update for the Committee of the key areas that were considered for internal audit activity in the years 2025/26, 2026/27 and 2027/28 and provides Members of the Committee with an early opportunity to identify any potential areas for inclusion in the 2026/27 Strategy.

## **2. BACKGROUND**

- 2.1 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'.
- 2.2 RSM will, in the capacity of the Internal Audit Service, be present at the meeting to present the report.

## **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 Strategy Report from RSM LLP

## **CONTACT OFFICER**

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