



HUNTINGDONSHIRE DISTRICT COUNCIL

Internal Audit Planning for 2026/27 (and IA Strategy 2025/26 – 2027/28)

Presented at the Corporate Governance Committee meeting of: 28 January 2026

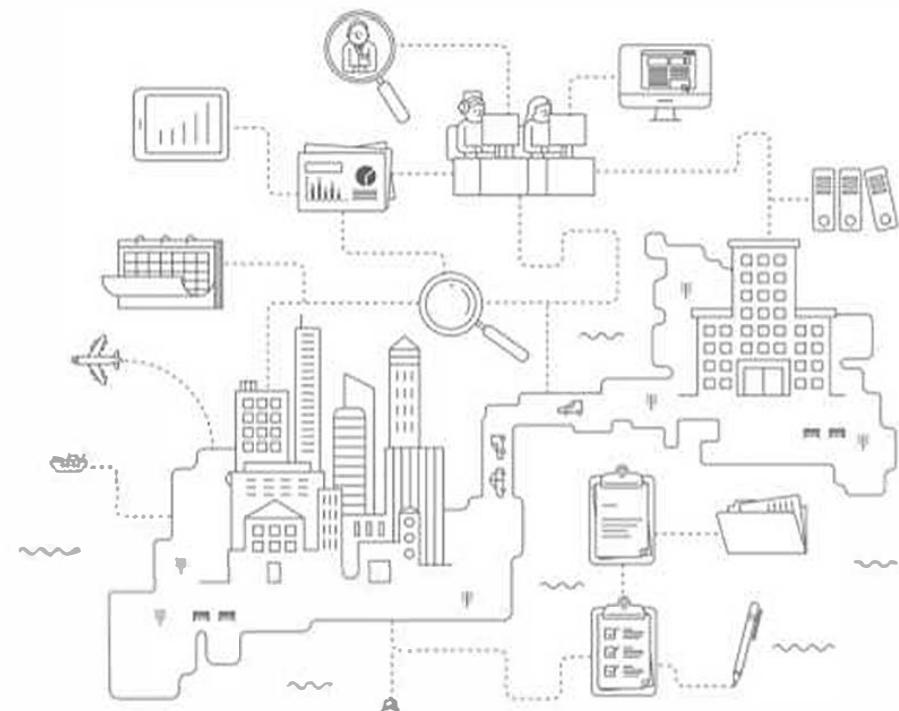
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EXECUTIVE SUMMARY

Our approach to developing your internal audit plan will be based on analysing your corporate objectives, risk profile and assurance framework as well as other factors affecting Huntingdonshire District Council in the year ahead, including changes within the sector.

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

We have agreed with management to bring the Strategy that was approved at the March 2025 meeting back to this CGC to provide members of the Committee with an early opportunity to identify any potential areas for potential inclusion in the 2026/27 strategy.

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

The key points to note from this update are as follows:

- RSM is due to commence a series of annual planning meetings with members of the Corporate Leadership Team in order to understand and prioritise risk and assurance needs for 2026/27.
- Internal Audit will take into consideration the organisation's strategic risks, key objectives, and assurance framework in developing the risk-based internal audit plan.
- The CGC is invited to consider any areas or emerging risks members consider should be included in next year's plan.
- We have updated the table below to state the overall assurance opinions from delivery of the 2025/26 plan, where reports have been finalised.
- Two areas have been added for potential consideration on 'The new Employment Rights Act 2025' and 'Fraud Healthcheck'

Internal Audit Strategy

2022/23 – 2027/28

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2.1 INTERNAL AUDIT STRATEGY 2022/23 -2027/28

The table below shows an overview of the audit coverage to be provided through RSM's delivery of the internal audit strategy, and audits provided by previous internal audit providers. RSM commenced work with HDC in January 2025. This table has been derived from RSM defined methodology and process, as well as our own view of the risks facing the sector as a whole. This table will be updated as part of the annual planning meetings for 2026/27.

Audit Area	Strategic / Operational Risk	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
Data Quality and Performance Management					Partial Assurance		✓
Corporate Governance / Scheme of Delegation / Committee Structure	Risk 5			Reasonable Assurance		✓	
Council Tax					Reasonable Assurance	✓	
Housing Benefits					Reasonable Assurance		✓
Business Rates					Reasonable Assurance		✓
Community Engagement	Risk 14					✓	
Partnerships / Stakeholder Management	Risk 13 / Risk 14					✓	
Capacity Planning	Risk 2 / Risk 3				Advisory		
Capital Expenditure	Risk 4				Partial Assurance		✓
Workforce Development Strategy	Risk 12				Substantial Assurance		✓
Complaints and Compliments Management					Reasonable Assurance		
Transformation / Digital Transformation	Risk 16				Partial Assurance	✓	
Artificial Intelligence (AI)						✓	
Insurance							

Audit Area	Strategic / Operational Risk	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
Licensing						✓	
Effectiveness of Chief Digital Information Officer (CDIO) Role	Risk 1				✓		
Democratic Services					✓		
Market Towns Programme					✓		
Waste Management						✓	
Shadow IT / Service-procured Systems	Risk 1	Adequate					
Fuel Usage & Payments		Adequate				✓	
Employment Rights Act 2025 - Compliance						✓	
Fraud Healthcheck						✓	
Car Parking						✓	
Payroll		Adequate		Reasonable Assurance		✓	✓
Planning Applications KPIs		Adequate					✓
Shared Service ICT Cost Allocations	Risk 1	Adequate					
Section 106 Agreements / Planning		Adequate				✓	
Risk Management	All risks	Limited			✓	✓	✓
Social Value (in Procurement) / Contract Management	Risk 9	Limited		Partial Assurance			✓
Purchasing Cards / Procurement	Risk 9	Limited		Partial Assurance			✓
CIPFA Financial Management Code	Risk 4		Adequate				
Safeguarding	Risk 17		Adequate				✓
Tree Management			Adequate				
Disabled Facilities Grants Annual Declaration			✓	✓	✓	✓	✓

Audit Area	Strategic / Operational Risk	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
Climate - Carbon Data / Environment	Risk 11		Adequate				✓
Business Continuity Planning	Risk 6		Advisory			✓	
IT Audit / IT Procurement and Contract Management / Critical Application Security	Risk 1		Advisory			✓	✓
People Capacity / People / Human Resources	Risk 12		Advisory	Partial Assurance		✓	✓
Freedom of Information (FOI)						✓	
GDPR Healthcheck	Risk 10		Advisory		✓		✓
Budgetary Control / Medium Term Financial Planning	Risk 4			Reasonable		✓	
Operational Vehicles Maintenance Process				Reasonable			✓
One Leisure, Pool Operation Records / Leisure Provision				Limited		✓	
Review of Commercial Estates rent review processes and invoicing / Estates Management				Limited			✓
Green Bin Implementation and transfer to BAU operations				Limited			
Key Financial Controls – Creditors	Risk 4 / Risk 9			Partial Assurance		✓	✓
Key Financial Controls – General Ledger				Partial Assurance			
Housing / Homelessness / Temporary Accommodation	Risk 15				✓		
Equality and Diversity	Risk 18					✓	
Staff Mental Health and Wellbeing	Risk 7				✓		

Audit Area	Strategic / Operational Risk	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
Home / Hybrid Working	Risk 7		Advisory				✓
Health and Safety	Risk 7					✓	
Follow Up	All risks			✓	✓	✓	✓

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