

Public
Key Decision – No

HUNTINGDONSHIRE DISTRICT COUNCIL

Title/Subject Matter: Internal Audit Actions – update report

Meeting/Date: Corporate Governance Committee
28 January 2026

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

Report by: Interim 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

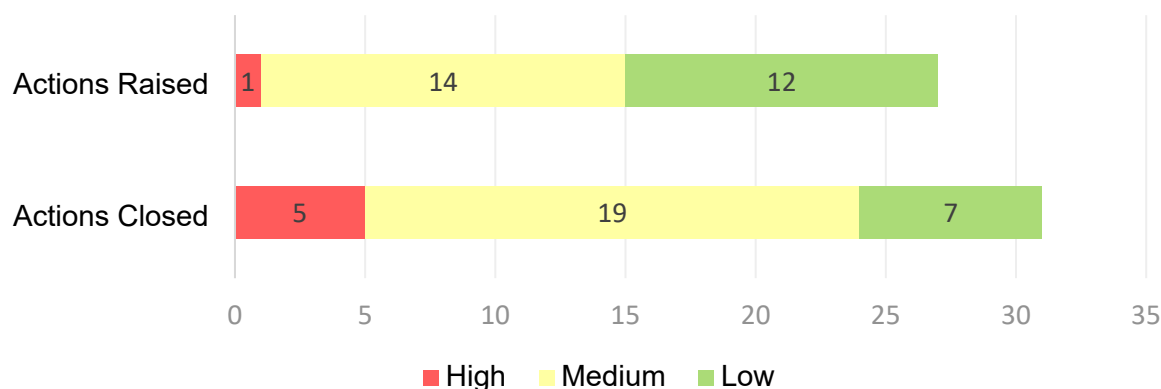
- 2.1 This report summarises the position regarding audit actions arising from final Internal Audit reports. Progress on the completion of audit actions remains under regular review. While the additional pressures arising from Local Government Reorganisation have created some capacity challenges, Officers remain confident in their ability to deliver the required actions within acceptable timeframes. Officers will continue to monitor workloads closely and, where any capacity issues do arise in relation to audit actions, will ensure the Committee is appraised.

3. OVERLL PROGRESS SINCE THE LAST COMMITTEE MEETING

- 3.1 Since the last committee meeting:

- 31 internal audit actions were closed; and
- 27 new internal audit actions were raised.

The bar chart below provides a visual summary of internal audit actions closed and raised since the last Committee meeting, split by priority.



4. CURRENT OPEN ACTIONS POSITION

- 4.1 There are currently 51 open internal audit actions, comprising of 5 High, 33 Medium and 13 Low priority actions. Of these open actions, 5 are overdue.
- 4.2 Appendices 1 and 2 sets out all the actions that remain open from final internal audit reports. It includes the agreed management actions, original and revised target dates, and the latest updates provided by action assignees.

5. ACTIONS CLOSED SINCE LAST COMMITTEE MEETING

- 5.1 Since the last Committee meeting, 31 internal audit actions have been closed, comprising of 5 High, 19 Medium and 7 Low priority actions.
- 5.2 Of the 31 closed actions, 18 were closed on or before their agreed target dates, and 13 were closed after their expected completion dates.
- 5.3 Full details of actions closed since the last Committee meeting, including closure dates and closure comments, are provided in Appendices 3 and 4.

6. ACTIONS WITH REVISED TARGET DATES

- 6.1 This section highlights internal audit actions where target dates have been revised. There are currently 7 open actions operating to revised target dates, of which 4 actions have had their target dates revised since the last Committee meeting.
- 6.2 The table below sets out the open actions that have had their target dates revised since the last Committee meeting, including the new due date and the reason for the change.

Details of all currently open actions, including historic target date revisions, are provided in Appendix 1.

Action Ref	Priority	Original Date	Revised Date	Action Summary	Update
Business Rates					
4287	Low	31 Dec 2025	30 Apr 2026	Update, standardise, and complete all Business Rates procedures, addressing any gaps and monitoring delivery centrally.	Due date revised at management's request due to operational challenges and late confirmation of the Central Government budget. 60% of work has been completed so far.
Council Tax					

3936	Low	31 Dec 2025	30 Apr 2026	Update, standardise, and complete all Council Tax procedures, addressing any gaps and monitoring delivery centrally.	Due date revised at management's request due to operational challenges and late confirmation of the Central Government budget. 60% of work has been completed so far.
Creditor Payments					
4171	Medium	31 Dec 2025	31 Jan 2026	Management will establish and maintain an approved scheme of delegation and financial approval register, with defined limits, periodic review, and confirmation by Heads of Service	Due date revised following the appointment of a new Head of Finance to allow time for review and implementation.
4180	Low	31 Dec 2026	31 Jan 2026	Management will investigate replacing legacy external user access with a dedicated system account and ensure all active accounts reflect current users.	Testing of user removal controls is ongoing.

7. KEY IMPACTS / RISKS

- 7.1 Each monthly meeting of CLT that reviews governance matters includes a report on completed audits and actions raised, providing another opportunity for CLT to maintain oversight.
- 7.2 Progress on the completion of audit actions remains under regular review. While the additional pressures arising from Local Government Reorganisation have created some capacity challenges, we remain confident in our ability to deliver the required actions within acceptable timeframes. Officers will continue to monitor workloads closely and, where any capacity issues do arise in relation to audit actions, will ensure the Committee is appraised.

8. LINK TO THE CORPORATE PLAN, STRATEGIC PRIORITIES AND/OR CORPORATE OBJECTIVES

8.1 Corporate Priority 3 – Doing our core work well.

9. RESOURCE IMPLICATIONS

9.1 There are no additional resource requirements arising from this paper.

10. REASONS FOR THE RECOMMENDED DECISIONS

10.1 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 - Outstanding Internal Audit Actions (Restricted)

Appendix 3 - Closed Internal Audit Actions

Appendix 4 - Closed Internal Audit Actions (Restricted)

BACKGROUND PAPERS

None

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