Corporate Governance Committee – 18 November 2026

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

Lead Cllr: Cllr Liam Dewey-Beckett
Executive Councillor for Governance and Democratic Services

Wards	Open / Exempt	Key Decision?
All	Open	No

Internal Audit Actions – Update Report

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.

Recommendations

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

	Key Corporate Plan / Strategic Priorities
1	Corporate Priority 3 – Doing our core work well.

Report Author(s)

Lydia Morrison – Corporate Director – Finance & Resources
Lydia.Morrison@huntingdonshire.gov.uk

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. BACKGROUND & CONTEXT

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.

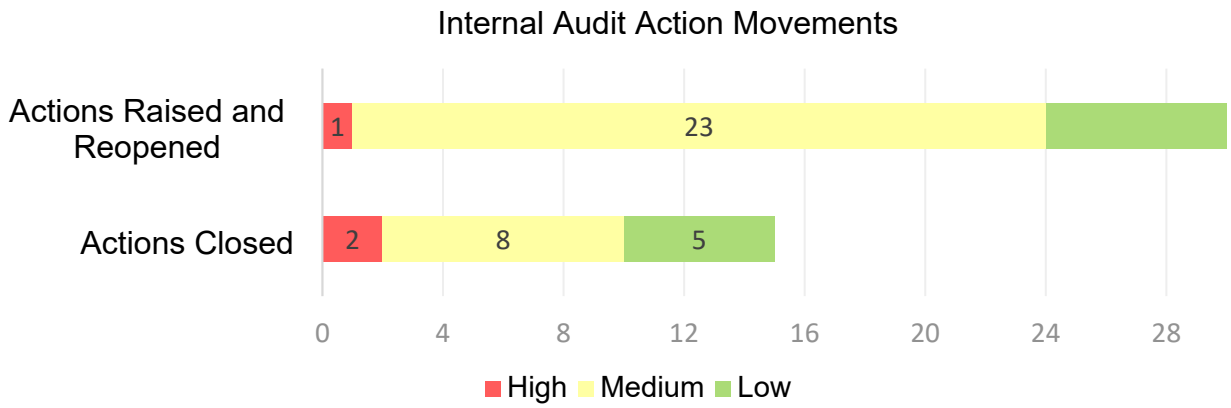
3. OVERALL PROGRESS SINCE THE LAST COMMITTEE MEETING

3.1 At the last Committee meeting there were 49 open actions.

Since then, 33 new actions have been raised from completed audits. A further 2 previously closed actions were reopened following the Capital Programme follow-up audit. During the same period, 15 actions were closed.

As a result, there are currently 69 open actions, representing a net increase of 20 since the previous report.

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



4. CURRENT OPEN ACTIONS POSITION

4.1 There are currently 69 open internal audit actions, comprising of 9 High, 40 Medium and 20 Low priority actions.

4.2 Of these, 17 actions are overdue, comprising 8 High, 7 Medium and 2 Low priority actions.

4.3 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, 15 internal audit actions have been closed, comprising of 2 High, 8 Medium and 5 Low priority actions.

5.2 Of the 15 closed actions, 11 were closed on or before their agreed target dates, and 4 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 Appendix 3.

6. ACTIONS WITH REVISED TARGET DATES

6.1 This section highlights internal audit actions where target dates have been revised. There are currently 25 open actions operating to revised target dates, of which 8 actions have had their target date 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 Appendices 1 and 2.

Action Ref	Priority	Original Date	Revised Date	Action Summary	Update
Health and Safety – Open Spaces and Countryside					
5717	Medium	30 Nov 2026	31 Jan 2027	Review and enhancement of inspection and risk assessment tracking arrangements at	Target date revised to align with the completion dates of the other actions arising from the audit.

				Hinchingbrooke Country Park and Paxton Pits.	
5718	Medium	31 Dec 2026	31 Jan 2027	Improvement of risk assessment arrangements to ensure risk ratings and mitigation actions are consistently documented, monitored and implemented.	Target date revised to align with the completion dates of the other actions arising from the audit.
Risk Management					
5284	Medium	31 Aug 2026	19 Jan 2027	Review, approval and adoption of the Risk Management Strategy 2026-2028 through the Council's agreed governance process.	Target date revised due to delays in confirming the appropriate governance route for approval and adoption. The route has now been agreed and the Strategy is scheduled for Cabinet in January.
5286	Medium	31 Aug 2026	31 Mar 2027	Implementation of the revised risk management approach across all service areas, including updates to service risk registers.	Target date revised to allow completion of risk workshops and updates to all service risk registers.
5288	Medium	31 Aug 2026	19 Jan 2027	Establishment of governance arrangements for the reporting and oversight of service-level risk registers.	Additional time required to align service-level risk reporting arrangements with the Council's developing governance structure.
5289	Medium	31 Aug 2026	30 Nov 2026	Ongoing monitoring and review of the risk management gap	Target date extended to allow the gap analysis to be reviewed and

				analysis to track progress and support continuous improvement.	updated to reflect progress made through recent risk management improvements.
5285	Low	31 Aug 2026	30 Nov 2026	Formalisation and delivery of the risk management training programme, including ongoing training schedules, refresher sessions and defined responsibilities.	Target date extended to allow the formal training schedule and refresher programme to be finalised and embedded across the organisation.
5287	Low	31 Aug 2026	19 Jan 2027	Implementation of quarterly communications and monitoring arrangements to support the timely review of service-level risk registers.	Additional time required to formalise quarterly communications and enhanced monitoring arrangements across all service areas.

7. IMPLICATIONS OF THE DECISION

7.1 Implications on Resources

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

8. RISK MANAGEMENT

8.1 Corporate Leadership Team continues to have oversight of completed audits and the actions raised through the Council's internal audit reporting arrangements.

8.2 Internal Audit continues to monitor progress against agreed actions, seeking updates and supporting evidence from responsible officers where required. Any significant capacity pressures or delays impacting delivery will continue to be reported to the Committee as appropriate.

9. LIST OF APPENDICES INCLUDED

Appendix 1 - Open Internal Audit Actions
Appendix 2 - Open Internal Audit Actions (Restricted)
Appendix 3 - Closed Internal Audit Actions