

Guildhall Gainsborough
Lincolnshire DN21 2NA
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AGENDA

This meeting will be webcast live and the video archive published on our website

**Governance and Audit Committee
Tuesday, 15th June, 2021 at 2.00 pm
Council Chamber - The Guildhall**

PLEASE NOTE DUE TO CAPACITY LIMITS WITHIN THE GUILDHALL THE PUBLIC VIEWING GALLERY IS CURRENTLY SUSPENDED

This Meeting will be available to watch live via: <https://west-lindsey-public-i.tv/core/portal/home>

Members:

- Councillor John McNeill (Chairman)
- Councillor Mrs Jackie Brockway (Vice-Chairman)

- Councillor Stephen Bunney
- Councillor Mrs Tracey Coulson
- Councillor David Dobbie
- Councillor Mrs Caralyne Grimble
- Councillor Mrs Angela White
- Alison Adams
- Andrew Morriss
- Peter Walton

- 1. Apologies for Absence**

- 2. Public Participation Period**
Up to 15 minutes are allowed for public participation.
Participants are restricted to 3 minutes each.

Agendas, Reports and Minutes will be provided upon request in the following formats:

Large Clear Print: Braille: Audio: Native Language

3. **Minutes of Previous Meeting** (PAGES 3 - 8)
To confirm and sign as a correct record the Minutes of the Meeting of the Governance and Audit Committee held on Tuesday 13 April 2021.
4. **Members Declarations of Interest**
Members may make any declarations of interest at this point but may also make them at any point during the meeting.
5. **Matters Arising Schedule** (PAGE 9)
Matters Arising schedule setting out current position of previously agreed actions as at 7 June 2021.
6. **Public Reports for Consideration**
 - i) Certification of Grants & Returns 2019/20 - Housing Benefit Subsidy (PAGES 10 - 22)
 - ii) Review of Whistleblowing Activity (PAGES 23 - 37)
7. **Workplan** (PAGES 38 - 40)

Ian Knowles
Head of Paid Service
The Guildhall
Gainsborough

Monday, 7 June 2021

WEST LINDSEY DISTRICT COUNCIL

MINUTES of the Meeting of the Governance and Audit Committee held virtually via MS Teams on 13 April 2021 commencing at 2.00 pm.

Present: Councillor John McNeill (Chairman)
Councillor Mrs Jackie Brockway (Vice-Chairman)

Councillor Stephen Bunney
Councillor David Dobbie
Councillor Mrs Caralyne Grimble
Councillor Mrs Angela White
Alison Adams
Andrew Morriss

In Attendance:
Tracey Bircumshaw Assistant Director of Finance and Property Services and
Section 151 Officer
James O'Shaughnessy Head of Policy Strategy and Sustainable Environment /
Deputy Monitoring Officer
Emma Redwood Assistant Director People and Democratic Services
Ele Snow Democratic and Civic Officer
Katie Storr Democratic Services & Elections Team Manager (Interim)

Apologies: Councillor Mrs Tracey Coulson

63 PUBLIC PARTICIPATION PERIOD

There was no public participation.

64 MINUTES OF PREVIOUS MEETING

The minutes of the meeting held on 9 March 2021 were approved as a correct record.

65 MEMBERS DECLARATIONS OF INTEREST

There were no declarations of interests.

66 MATTERS ARISING SCHEDULE

The matters arising schedule was noted.

67 REPORT ON WORK UNDERTAKEN BY THE GOVERNANCE & AUDIT COMMITTEE 2020/21

Members heard from the Corporate Policy Manager & Deputy Monitoring Officer regarding the work undertaken by the Committee during 2020/2021. It was explained that guidance provided by the Chartered Institute of Public Finance & Accountancy (CIPFA), advised that audit committees ought to present an annual report to Council, highlighting their work and demonstrating compliance with their terms of reference. The report provided Council with an oversight of the Committee's activity during 2020/21 and followed a similar report to the one submitted to Full Council in June 2020. It covered the impact of the Covid-19 pandemic, a list of activity and miscellaneous pieces of work including the public question and the amendment of the honours scheme to include adoption of the district.

Members expressed their thanks for a clear and transparent report, as well as highlighting how the virtual committee arrangements had been successful. It was suggested that details of the roles and responsibilities of, for example, the Chief Finance Officer, could be shared with Members.

With no further comments it was

RESOLVED that

- a) the work undertaken by the Governance and Audit Committee during 2020/21, as detailed in the report, be confirmed; and
- b) the submission of the report to Full Council be approved.

68 CHARTERED INSTITUTE OF PUBLIC FINANCE AND ACCOUNTANCY (CIPFA) FINANCIAL MANAGEMENT CODE

Members gave consideration to a report from the Assistant Director of Finance, Business Support and Property Services (S151 Officer), explaining that the Chartered Institute of Public Finance & Accountancy (CIPFA) had introduced a new Financial Management Code (FM Code) which set out for the first time, the standards of financial management for local authorities. Members heard that the FM Code was designed to support good practice in financial management and to assist local authorities to demonstrate their financial sustainability

It was explained that although local government finance in the UK was governed by legislation, regulation and professional standards, the general financial management of a local authority had not, until now, been supported by a professional code. The FM Code had been introduced because the exceptional financial pressures faced by local authorities in recent years had revealed concerns about fundamental weaknesses in financial management and the ability of some organisations to maintain services in the future. Whilst there was much good practice across the sector, any failures threatened stakeholders' confidence in local government as a whole and more importantly, posed a risk to the services on which local people relied.

CIPFA's intention was that the Financial Management Code (FM Code) would have the

same standing as the Prudential Code for Capital Finance in Local Authorities (CIPFA, 2017), which promoted the financial sustainability of local authority capital expenditure and associated borrowing. This meant that although the FM Code did not have legislative backing, it applied to all local authorities whilst recognising that some had different structures and legislative frameworks. Where compliance with the Code was not possible, adherence to the principles was still considered appropriate.

The Assistant Director of Finance, Business Support and Property Services (S151 Officer) highlighted section eight of the report, explaining that the actions were intended to enhance the compliance of the council.

Members of the Committee enquired as to the reasons behind the amber markers in relation to stakeholder engagement and whilst the impact of the pandemic was partially to blame, it was explained that the wider issue was that stakeholders were not engaged. There had not been the desired response to budget consultations and this had highlighted the need for directed consultation with businesses. This would be picked up through the 22/23 consultation period.

In response to the Chairman asking how completion of the proposed action plan would be managed and reported to Members, it was explained that the actions would be included in both the Annual Governance Statement as well as the usual Progress and Delivery reporting methods. There would also be a report to the Committee at the end of the financial year.

Members enquired about specifics of the Code, whether there was a council-wide approach or if it related to individual teams or Managers, specifically in relation to the 'financial management style'. It was clarified that there was a council-wide approach and the Code was relevant to strategic financial management style, not people or teams, in relation to financial strategies and risk appetite.

With no further comments it was

RESOLVED that the Committee be assured that West Lindsey District Council meets the standards of the Financial Management Code as evidenced from the self-assessment and accept the actions required to be undertaken in 2021/22, which will enhance this compliance.

69 ANNUAL GOVERNANCE STATEMENT 2019/20 ACTION PLAN PROGRESS REPORT

The Corporate Policy Manager & Deputy Monitoring Officer introduced a report to review the progress with the Annual Governance Statement 2019/20 Action Plan. He reiterated that the Annual Governance Statement was the formal statement of the quality of the Council's governance arrangements, in accordance with the Accounts and Audit (England) Regulations 2011, and that in September 2020, the Governance and Audit Committee agreed the Annual Governance Statement for 2019/20 and noted that an action plan would be put in place and monitored by the Committee to address a number of issues. He highlighted that the report gave the current position and there would be a subsequent close report to be presented to the Committee.

Members enquired as to the publication of the Peer Review, confirmed as published in its entirety having been presented to Council in January 2021, and in response to a question regarding the strategic risk of the Covid-19 pandemic, it was highlighted that the report was in relation to actions agreed prior to the impact of the pandemic. Subsequent reports to Committee would have greater reference to the risks and impact of Covid-19 across all services.

RESOLVED that Members be assured that the current position of the Annual Governance Statement Action Plan for 2019/20 reflects good progress against all actions.

70 REPORT ON PROGRESS AGAINST THE COMMITTEE'S EFFECTIVENESS ACTION PLAN

Members heard again from the Corporate Policy Manager & Deputy Monitoring Officer regarding the work of the Committee Effectiveness Working Group. He provided the background to the working group, explained that in March 2020, Members of the Governance and Audit Committee undertook a survey to assess the effectiveness of the Committee. The survey was based on advice offered by the Chartered Institute of Public Finance and Accountancy (CIPFA) (2018) suggesting that it was useful for audit committees to undertake a self-assessment of their effectiveness. The findings of the survey were analysed and reported back to the Governance and Audit Committee in June 2020 and at that meeting the Committee agreed to form a working group of at least three members to further review the findings and devise an improvement plan which the Committee would oversee. He explained that the current report provided an end view of the work and it was proposed for the working group to be completed, with the previously agreed actions being now considered 'business as usual'.

The Chairman commented that there was to be a discussion as to how to facilitate Members having earlier involvement in meeting papers and reports, however that was ongoing work through briefings and with Officers. He thanked the working group and it was

RESOLVED that

- a) the Committee be assured that the actions will address the issues identified in the survey and improve the overall effectiveness of the Committee; and
- b) the Working Group be formally closed.

71 ANNUAL CONSTITUTION REVIEW AND MONITORING OFFICER REPORT 20/21 FOR RECOMMENDATION TO COUNCIL. APPROVAL OF AMENDED CONTRACT AND FINANCIAL PROCEDURE RULES

Members gave consideration to the Annual Constitution Review report, presented by the Democratic Services and Elections Team Manager (Interim). She highlighted that the purpose of the report was for the Governance and Audit Committee to recommend to Council the proposed amendments to the Constitution. The report also included an Annual

Report from the Monitoring Officer and aimed to provide an holistic view of all governance associated matters. The Governance and Audit Committee were also asked to approve the amendment(s) made to the Financial and Contract Procedure Rules, which would subsequently be noted by Council as part of the Annual Review. It was explained that, owing to the global pandemic, the report for 2019/20 had not been presented to Council and as such, the current report was an amalgamation of what had previously been presented to this committee but remained outstanding. In addition, there were new items that had arisen during 2020/21 as well as some housekeeping amendments such as the changes to the management structure. The Committee heard that the Monitoring Officer's report was fundamentally the same as the previous year.

Members thanked the Democratic Services and Elections Team Manager (Interim) for a clear and well-presented report. The Chairman requested that future reports be presented as separate items for the Committee, to then be combined into one report for Council. He also suggested that for future reports there would be a defined process and timescales for proposed changes.

Members welcomed the proposed changes to procedures for Planning Committee meetings to enable Councillors speaking as Ward Members to remain in the meeting room and also enquired as to how it could be ensured that the additional powers to Parish Councils to call-in a planning application would be managed. It was explained that any call-ins were in consultation with Officers and the Chairman of the Planning Committee, with involvement of the Monitoring Officer were necessary. In addition, the implementation of the Parish Charter set out the mutual expectations between the District Council and Town and Parish Councils.

In relation to section 5.4.37 of the Financial and Contract Procedure Rules, which stated "The relevant Budget Manager may write off amounts up to £250 where irrecoverable", it was confirmed these amounts would still be reported on and would have to be classed as irrecoverable. The proposed amendment was to ensure improved efficiency.

With thanks again for a clear layout it was

RESOLVED that:

- a) the amendment(s) made to the Contract and Procurement Procedure Rules and Financial Procedure Rules detailed at Section 4 of this report (the full set of Procedure rules are attached at Appendix 1 and 2 for completeness), be approved; and
- b) it be agreed that the governance outlined in the draft report to Council (App A), in respect of managing Commercial and Economic Growth, provides assurance that the council is taking appropriate mitigating measures against the risks identified in its commercial approach and note the updated position provided in Section 7 of the draft report to Council.

The Governance and Audit Committee **RECOMMEND** to Council the following:

- c) that the outcome of the 19/20 and 20/21 annual reviews, as detailed in the report attached at Appendix A be noted;

- d) that the additional amendments detailed throughout Section 3 of this report, identified during the 20/21 review (and now incorporated into the draft report to Council attached at Appendix A) be adopted and implemented with immediate effect;
- e) the appointments of Mrs Alison Adams, Mr Peter Walton, Mr Richard Harvey and Mr Andrew Middleton (Section 9) be approved;
- f) that
 - the progress made with regards to the areas of work agreed for further development in the previous reviews (Section 5);
 - the further planned work for 2021/22 (Section 6);
 - the statistical data provided within the report in respect of the number, nature and outcome of Code of Conduct Complaints (Section 8); and
 - the support offered to Parish Councils (Section 11);
 - the use of the Council's RIPA powers during the period (section 13) be noted.
- g) that the interim decision making process(es) that have been in place during the COVID -19 Pandemic be acknowledged.

72 WORKPLAN

Members were advised that the audited statement of accounts would be reported to the Committee in September rather than July and with no further comments, the workplan was noted.

The Chairman thanked James Welbourn for his assistance to the Committee over recent years and wished him well in his new job.

The meeting concluded at 3.07 pm.

Chairman

Governance & Audit Committee Matters Arising Schedule

Purpose:

To consider progress on the matters arising from previous Governance & Audit Committee meetings.

Recommendation: That members note progress on the matters arising and request corrective action if necessary.

Matters arising Schedule

Meeting	Governance and Audit Committee				
Status	Title	Action Required	Comments	Due Date	Allocated To
Black	Net borrowing position	The figures at 3.1 of the Treasury Management report were to be amended ahead of being presented at Full Council in March	Information in the table on expected borrowing and the net borrowing position	01/03/21	Tracey Bircumshaw
Black	Community Infrastructure Levy amounts	At G and A committee on 9 March, Caroline agreed to email G and A members with details of CIL amounts paid to other organisations.	Information circulated by e-mail	13/04/21	Caroline Capon
Black	Scrutiny of Committee Reports by Members Ahead of Papers Being Published	To discuss at Chair's Briefing as to how to facilitate wider Member involvement in scrutiny of Committee Reports prior to papers being published.	To be added to briefing agenda - ADDED to briefing agenda for July	30/06/21	Ele Snow

Agenda Item 6a



**Governance and Audit
Committee**

Tuesday 15 June 2021

**Subject: Certification of Grants & Returns 2019/20 – Housing Benefit
Subsidy**

Report by:	Assistant Director of Finance and Property Services and Section 151 Officer
Contact Officer:	Caroline Capon Corporate Finance Team Leader caroline.capon@west-lindsey.gov.uk
Purpose / Summary:	To present the Housing Benefit Subsidy Claim Audit for 2019/20 from our External Auditor, Mazars

RECOMMENDATION(S):

- 1. That the report contents and outcome of the Housing Benefit Assurance Process are accepted**
- 2. That future reports will be owned by the Assistant Director of Change Management and Regulatory Services**

IMPLICATIONS

Legal:

(N.B.) Where there are legal implications the report **MUST** be seen by the MO

Financial : FIN/15/22/CC

The cost of the Housing Benefit Subsidy Audit resulted in a charge of £7,819 (£6,100 in 2018/19) the core fee was £5,899 however additional testing was required resulting in 3 additional days of work at a cost of £1,920 and this has been contained within the revenue budget.

The Housing Benefit Rent Allowance expenditure totalled £17,039,706. During the external audit, small errors were identified in testing, which when extrapolated amount to £4,073, being 0.02% of the overall rent allowances expenditure. There is no anticipated change to the subsidy paid by the DWP for 2019/20, however they may request additional testing. As the error is only small, this is deemed unlikely at this point.

Staffing : None from this report

Equality and Diversity including Human Rights :

None from this report

Data Protection Implications :

None from this report

Climate Related Risks and Opportunities:

None from this report

Section 17 Crime and Disorder Considerations:

None from this report

Health Implications:

None from this report

Title and Location of any Background Papers used in the preparation of this report :

Risk Assessment :

Call in and Urgency:

Is the decision one which Rule 14.7 of the Scrutiny Procedure Rules apply?

i.e. is the report exempt from being called in due to urgency (in consultation with C&I chairman)

Yes

No

x

Key Decision:

A matter which affects two or more wards, or has significant financial implications

Yes

No

x

1. Introduction

1.1 The summary letter provided in Appendix A summarises the report by our external auditors (Mazars) which was designed to meet the agreed requirements of the Council and the DWP as described in the DWP Housing Benefit Assurance Process (HBAP) reporting framework instruction 2019/20.

1.2 It is important to note that the procedures specified in DWP's HBAP Reporting framework instruction does not constitute an examination made in accordance with generally accepted auditing standards, the objective of which would be the expression of assurance on the contents of the Council's claim for Housing Benefit subsidy on form MPF720A

1.3 The headlines of the letter include:

- The Housing Benefits Rent Allowances total expenditure was £17,039,706
- The Grant HBAP record was signed off on 15 April 2021
- There were no significant issues identified but small errors had occurred in the calculation of benefits and these are detailed in 1.4
- The final claim was resubmitted to the DWP to correct the error.
- The final audit cost was £7,819, core fee £5,899 and 3 days of additional testing at £640 per day, £1,920

1.4 Errors and associated amendments to the Subsidy Claim form

Earned Income Calculation

During initial testing, one claim (value £1,696) had an error on the earned income calculation which resulted in an underpayment of £14. No adjustment to the subsidy claim has been made. However as the error could have resulted in an under or over payment further testing of 40 cases was undertaken (Value £96,220) which identified 2 cases (value £5,418) where an overpayment of £345 of housing benefit had occurred. The error has been extrapolated to the sub population where claims have been based on earned income. The total of this sub population was £750,338. The error rate based on the sample was 0.34% effectively requiring an adjustment of £2,554 in the claim to the DWP where Cell 103 was overstated and Cell 113 was understated.

Child Tax Credit Calculation

During initial testing, one claim (value of £1,696) had an incorrect input of child tax credit which resulted in an overpayment of £175. All claims with child tax credits were identified and a further 40 cases (Value £144,053) were tested, of which no further errors were identified. The error has been extrapolated to the sub population where claims had child tax credit included. The total of this sub population was £1,307,008. The error rate based on the sample was 0.12% effectively requiring an adjustment of

£1,519 in the claim to DWP where cell 103 was overstated and cell 113 was understated.

There is no anticipated change to the subsidy paid by the DWP for 2019/20, however they may request additional testing. As the error is only £4,073 this is deemed unlikely at this point.

Housing Benefit Subsidy Team
Housing Delivery Division
DWP Business Finance & Housing Delivery Directorate
Room B120D
Warbreck House
Blackpool
Lancashire
FY2 0UZ

Direct +44 (0)7795 506766
Dial
Email mark.dalton@mazars.co.uk

15 April 2021

Dear Sir/Madam

West Lindsey District Council
Housing Benefit subsidy claim for the year ended 31 March 2020 (form MPF720A)

Please find attached our agreed upon procedures report in respect of West Lindsey District Council's Housing Benefit subsidy claim (form MPF720A) for the year ended 31 March 2020.

Yours faithfully

Mark Dalton

Mark Dalton (Apr 15, 2021 07:57 GMT+1)

Mark Dalton
Director
For and on behalf of Mazars LLP

To: Housing Benefit Subsidy Team, Housing Delivery Division, DWP Business Finance & Housing Delivery Directorate, Room B120D, Warbreck House, Blackpool, Lancashire FY2 0UZ

And: Tracey Bircumshaw, The Section 151 Officer of West Lindsey District Council

This report is produced in accordance with the terms of our engagement letter with the West Lindsey District Council dated 4th April 2019 and the standardised engagement terms in Appendix 2 of HBAP Module 1 for 2019/20 issued by the Department for Work and Pensions (DWP) for the purpose of reporting to the Section 151 Officer of West Lindsey District Council and the DWP.

Our report is prepared solely for the confidential use of the Local Authority and the DWP and solely for the purpose of facilitating the claim for Housing Benefit Subsidy on form MPF720A dated 17th March 2021. This replaces the original claim submitted by the Authority dated 30th April 2020, which has been amended as a result of adjustments agreed as part of this work.

This report should not be copied, referred to or disclosed, in whole or in part (save as otherwise permitted by the standardised engagement terms), without our prior written consent. Without assuming or accepting any responsibility or liability in respect of this report to any party other than the local authority and the DWP, we acknowledge that the local authority and/or the DWP may be required to disclose this report to parties demonstrating a statutory right to see it.

This report is designed to meet the agreed requirements of Local Authority and the DWP as described in the DWP HBAP reporting framework instruction for 2019/20 and supplemented by additional agreed instructions and clarifications from DWP.

This report should not therefore be regarded as suitable to be used or relied by any other party for any purpose or in any context. Any party other than the Local Authority and the DWP which obtains access to this report or a copy and chooses to rely on this report (or any part of it) will do so entirely at its own risk. To the fullest extent permitted by law, we accept no responsibility or liability in respect of our work or this report to any other party and shall not be liable for any loss, damage or expense of whatsoever nature which is caused by the reliance of anyone other than the addressees on our work or this report.

Respective responsibilities of the Local Authority and the reporting accountant

We conducted our engagement in accordance with HBAP Modules 1 and 6 for 2019/20 issued by the DWP, which highlight the terms under which DWP has agreed to engage with reporting accountants.

The Section 151 Officer of the Local Authority has responsibilities under the Income-related Benefits (Subsidy to Authorities) Order 1998. The section 151 Officer is also responsible for ensuring that the Local Authority maintains accounting records which disclose with reasonable accuracy, at any time, the financial position of the Local Authority. It is also the Section 151 Officer's responsibility to extract relevant financial information from the Local Authority's accounting records, obtain relevant information held by any officer of the Local Authority and complete the attached form MPF720A in accordance with the relevant framework set out by the DWP.

Our approach

For the purpose of the HBAP engagement we have been provided with a signed copy of form MPF720A for 2019/20 dated 17th March 2021 by the Section 151 Officer. The Section 151 Officer remains solely responsible for the completion of the MPF720A and is the signatory on the local authority's certificate on claim form MPF720A.



Our engagement was carried out in accordance with the DWP reporting framework instruction which has been prepared in accordance with the International Standard on Related Services (ISRS) 4400, Engagement to perform agreed-upon-procedures regarding financial information. The purpose of the engagement is to perform the specific test requirements determined by the DWP on the defined sample basis as set out in HBAP Modules of the HBAP reporting framework instruction on the Local Authority's form MPF720A dated 17th March 2021, and to report the results of those procedures to the Local Authority and the DWP.

The results of these are reported on in Appendices A, B, C and D.

Inherent limitations

The procedures specified in DWP's HBAP Reporting framework instruction does not constitute an examination made in accordance with generally accepted auditing standards, the objective of which would be the expression of assurance on the contents of the local authority's claim for Housing Benefit subsidy on form MPF720A. Accordingly, we do not express such assurance. Had we performed additional procedures or had we performed an audit or review of the local authority's claim for Housing Benefit subsidy on form MPF720A in accordance with generally accepted auditing or review standards, other matters might have come to our attention that would have been reported to you. This report relates only to the Local Authority's form MPF720A and does not extend to any financial statements of the Local Authority, taken as a whole.

This engagement will not be treated as having any effect on our separate duties and responsibilities as the external auditor of the Local Authority's financial statements. Our audit work on the financial statements of the Local Authority is carried out in accordance with our statutory obligations and is subject to separate terms and conditions. Our audit report on the Local Authority's financial statements is made solely to the Local Authority's members, as a body, in accordance with Part 5 of the Local Audit and Accountability Act 2014. Our audit work was undertaken so that we might state to the Local Authority's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Local Authority and the Local Authority's members, as a body, for our audit work, for our audit reports, or for the opinions we have formed in respect of that audit.

Summary of HBAP report

Summary of Initial Testing

In accordance with HBAP modules an initial sample of cases was completed for all general expenditure cells. The Authority has completed this testing and we re-performed all 'fails' and 10% of other cases.

Cell 011 Non HRA Rent Rebate

No Claims were found to be in error.

Cell 094 Rent Allowance

Initial Testing of Cell 094 identified one case with two errors:

- a) Error type 1 (unpaid benefit) – incorrect earnings calculation

An incorrect earnings calculation resulted in benefit being underpaid by £14. As the nature of the error could lead to an overpayment as well as an underpayment, the Authority identified all claims with earnings in Cell 094 and tested a further 40 cases. The results of this testing are provided in Appendix A.

b) Error type 3 (overpaid benefit) – incorrect input of child tax credit

The incorrect input of child tax credit information resulted in benefit being overpaid by £175. The Authority identified all claims with child tax credit in Cell 094 and tested a further 40 cases. The results of this testing are provided in Appendix A.

Additional 40+ Testing

As a result of errors identified in the initial testing, 40+ testing was completed in the following areas. The Authority has completed this testing and we re-performed all 'fails' and 10% of other cases.

- Rent Allowance – Earnings. 2 further cases were found to be in error. Further detail is provided in Appendix A.
- Rent Allowance – Child Tax Credit. No additional errors found.

Completion of Modules

Completion of Module 2 – Uprating Checklist

We have completed Module 2 and no issues were identified.

Completion of module 5 – Software Diagnostic Tool

We have completed the questionnaire for the appropriate software supplier and no issues were identified.

Completion of other tests in Module 1

Modified Schemes

The required testing was undertaken in relation to modified schemes. The Authority has completed this testing and we re-performed all 'fails' and 10% of other cases.

No errors were identified.

Other Tests

We have an observation to report in relation the Authority's local discretionary scheme (modified scheme) arrangement. Further detail is provided in Appendix B.



Summary paragraph/ending of letter

For the form MPF720A dated 17th March 2021 for the year ended 31 March 2020 we have completed the specific test requirements detailed in the DWP reporting framework instruction HBAP and have identified the following results set out in Appendices A, B, C and D.

Signed:  Mark Dalton (Apr 15, 2021 07:57 GMT+1)

Name: Mark Dalton

Director
For and on behalf of Mazars LLP

Date: Apr 15, 2021

Appendix A - Exceptions/errors found

Cell 094 Non Earned income calculation error

Cell 094 Rent allowances total expenditure

Cell 094 Total: £17,039,706

Cell Total £750,338 – sub population

Cell Population: 5,508 cases

Cell Population: 308 cases – sub population

During our initial testing, 2 cases (value £5,128) where the assessment was based on earned income were tested. Initial Testing showed 1 claim (value: £1,696) where the earned income calculation was incorrect and this resulted an underpayment of £14. As there is no eligibility to subsidy for benefit which has not been paid this has not been classified as an error for subsidy purposes and so is not included in the extrapolation below.

However, as the nature of the error could lead to an overpayment as well as an underpayment, the Authority identified all claims with earnings in Cell 094 and tested a further 40 cases (value £96,220). This additional testing identified 2 cases (value £5,418) which resulted in an overpayment of housing benefit to a total of £345 in 219/20 due to miscalculating the claimant' earned income.

The following table is based on these findings:

Sample:	Movement/Brief note of error	Original cell total: sub population (claims with earning)	Sample error:	Sample value:	Percentage error rate (to two decimal places):	Cell Adjustment:
		[CT]	[SE]	[SV]	[SE/SV]	[SE/SV times CT]
Initial sample – 2 cases	Incorrect Earnings Calculation	£750,338	£0	£5,128		
Additional testing sample – 40 cases	Incorrect Earnings Calculation	£750,338	£345	£96,220		
Combined sample – 42 cases	Incorrect Earnings Calculation	£750,338	£345	£101.348	0.34%	£2,554
Corresponding adjustment:	Combined sample - Cell 103 is overstated					£(2,554)
Corresponding adjustment	Combined sample - Cell 113 is understated					£2,554

Cell 094 Overpaid benefit – Child Tax Credit input error

Cell 094 Rent allowance total expenditure

Cell 094 Total: £17,039,706

Cell Total £1,307,008– sub population

Cell Population: 5,508 cases

Cell Population: 445 cases – sub population

During our initial testing, 2 cases (value £6,446) where the assessment was based on the award of child tax credit were tested. Initial Testing showed 1 claim (value: £1,696) where the input of child tax credit was incorrect and this resulted an overpayment of benefit of £175.

The Authority identified all claims with child tax credits in cell 094 and tested a further 40 cases (total value £144,053). This additional testing identified no further errors.

The following table is based on these findings:

Sample:	Movement/Brief note of error	Original cell total: sub population (claims with earning)	Sample error:	Sample value:	Percentage error rate (to two decimal places):	Cell Adjustment:
		[CT]	[SE]	[SV]	[SE/SV]	[SE/SV times CT]
Initial sample – 2 cases	Incorrect Child Tax Credit	£1,307,008	£175	£6,446		
Additional testing sample – 40 cases	Incorrect Child Tax Credit	£1,307,008	£0	£144,053		
Combined sample – 42 cases	Incorrect Child Tax Credit	£1,307,008	£175	£150,499	0.12%	£1,519
Corresponding adjustment:	Combined sample - Cell 103 overstated					£(1,519)
Corresponding adjustment	Combined sample - Cell 113 understated					£1,519

Appendix B - Observations

We have an observation to report in relation the Authority's local discretionary scheme (modified scheme) agreement by full council (Test 9 – HBAP Module 1). Our assurance for this procedure has been obtained from a written representation from the Section 151 Officer that members have previously approved the 100% disregard of income from War Pensions and provision of full Council minutes of their meeting on 1st March 2021 showing members approval of the continuing local discretionary (modified scheme) arrangement.

Appendix C - Amendments to the claim form MPF720A

The original claim submitted by the Authority dated 30th April 2020 included a manual adjustment that removed uncashed payments of £1,673.01 from cell 179s and transferring this to cell 102 (£335.26) and cell 103 (£1,337.75). As uncashed payments need to be shown separately in cell 179s the manual adjustment has been reversed.

Appendix D - Additional issues

There are no additional issues to report.



**Governance & Audit
Committee**

15th June 2021

Subject: Review of Whistleblowing Activity 2020/21

Report by:

Monitoring Officer

Contact Officer:

Head of Policy, Strategy and Sustainable
Environment / Monitoring Officer

Purpose / Summary:

Report on the annual review of the
Whistleblowing Policy, including any instances of
staff using the procedure.

**RECOMMENDATION(S): 1. That Members assure themselves that the Whistleblowing Policy in place is working effectively.
2. Members may recommend changes to be incorporated into the policy for consideration by the Joint Staff Consultative and Corporate Policy & Resources Committees.**

IMPLICATIONS

Legal: None

Financial : FIN/27/22/TJB

None from this report

Staffing : None

(N.B.) Where there are staffing implications the report **MUST** have a HR Ref

Equality and Diversity including Human Rights : None

NB: Please explain how you have considered the policy's impact on different groups (for example: young people, elderly, ethnic minorities, LGBT community, rural residents, disabled, others).

Data Protection Implications : None

Climate Related Risks and Opportunities: None

Section 17 Crime and Disorder Considerations: None

Health Implications: None

Title and Location of any Background Papers used in the preparation of this report : Whistleblowing Policy <https://www.west-lindsey.gov.uk/my-council/have-yoursay/whistleblowing>

Risk Assessment :

Call in and Urgency:

Is the decision one which Rule 14.7 of the Scrutiny Procedure Rules apply?

i.e. is the report exempt from being called in due to urgency (in consultation with C&I chairman)

Yes

No

Key Decision:

A matter which affects two or more wards, or has significant financial implications

Yes

No

1. Introduction

1.1 The Whistleblowing Policy provides a method for employees to raise concerns about the running of the Council, or concerning behaviours exhibited within it, without the risk of victimisation. All employees have access to this policy. This committee has been receiving regular updates on this matter since 2008.

1.2 The current Policy has been in place since October 2019 and is attached at Appendix One.

2. Whistleblowing Policy

2.1 There have been no whistleblowing procedures carried out over the last three years up to and including 2020/21. The policy continues to be publicised to all staff members and it is also highlighted to new starters in their induction.

2.2 For transparency purposes, this report is presented to the Governance and Audit committee annually; even in the event of no whistleblowing incidents.

3. Conclusion

3.1 Whilst there have been no reported cases this year, it is still vitally important that we maintain this policy and continue to publicise the reporting mechanism.

3.2 Recent third party reviews such as the Peer Review and the Good Governance audit have provided objective assurance that a prevailing culture of honesty exists across the Council.

4. Recommendations

1. That Members assure themselves that the Whistleblowing Policy in place is working effectively.

2. Members may recommend changes to be incorporated into the policy for consideration by the Joint Staff Consultative and Corporate Policy & Resources Committees.

Whistleblowing Policy

JSCC Approved – 3 October 2019



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Introduction

1. Employees are often the first to realise that there may be something seriously wrong within the council. However, they may not express their concerns because they feel that speaking up would be disloyal to their colleagues or to the council. They may also fear harassment or victimisation. In these circumstances, it may be easier to ignore the concern rather than report what may just be a suspicion of malpractice.
2. The Public Interest Disclosure Act 1998 protects employees who report wrongdoing within the workplace but it is the aim of this policy to ensure that as far as possible our employees are able to tell us about any wrongdoing at work which they believe has occurred or is likely to occur.
3. The council recognises that employees may not always feel comfortable about discussing their concerns internally, especially if they believe that the council itself is responsible for the wrong doing.
4. The aim of this policy is to ensure that employees are confident that they can raise any matter with the council that concerns them in the knowledge that it will be taken seriously, treated as confidential and that no action will be taken against them.
5. The council is committed to the highest possible standards of openness, probity and accountability. In line with that commitment, we expect employees, and others that we work and deal with, who have serious concerns about any aspect of the council's work to come forward and voice those concerns. It is recognised that most cases will have to proceed on a confidential basis.
6. This policy makes it clear that employees can do so without fear of victimisation, subsequent discrimination or disadvantage. This whistleblowing policy is intended to encourage and enable employees to raise serious concerns within the council rather than overlooking a problem or 'blowing the whistle' outside.
7. The policy applies to all employees and those contractors working for the council, for example, certain agency staff, builders, apprentices, certain trainees, homeworkers etc. It also covers suppliers and those providing services under a contract with the council from their own premises.
8. The procedures are in addition to the council's complaints procedures and other statutory reporting procedures which may apply. Managers are responsible for making employees aware of the existence of these procedures.

The responsible officers

The council's monitoring officer has overall responsibility for the maintenance and operation of this policy. The people and organisational development team manager will maintain a record of concerns raised and the outcomes (but in a form which does not endanger confidentiality) and will report as necessary to the council.

The council's Section 151 officer will be responsible for investigating allegations of fraud or financial irregularity. Other offences will be investigated by managers or a member of the council's management team.

Aims and scope of this policy

This policy aims to:

- Encourage employees to feel confident in raising serious concerns and to question and act upon concerns about practice
- Provide avenues for employees to raise those concerns and receive feedback on any action taken
- Ensure that employees receive a response to their concerns and that managers are aware of how to pursue them
- Reassure employees that they will be protected from possible reprisals or victimisation if they have a reasonable belief that they have made a disclosure in good faith

There are existing procedures in place to enable employees to lodge a grievance relating to their own employment.

The whistleblowing policy is intended to cover major concerns that fall outside the scope of other procedures.

These include:

- Conduct which is an offence or a breach of law
- Failure to comply with any legal obligations
- Disclosures related to miscarriage of justice
- Health and safety risks, including risks to the public as well as other employees
- Damage to the environment
- The unauthorised use of public funds
- Possible fraud and corruption
- Other unethical conduct
- Deliberate concealment of any of the above

Thus, any serious concerns that employees have about any aspect of service provision or the conduct of officers, members of the council or others acting on behalf of the council can be reported under the whistleblowing policy.

This may be about something that:

- Makes employees feel uncomfortable in terms of known standards, their experience or the standards they believe the council subscribes to
- Is against the council's procedure rules and policies
- Falls below established standards of practice
- Amounts to improper conduct

Safeguards against harassment and victimisation

The council is committed to good practice and high standards and wants to be supportive of employees.

The council recognises that the decision to report a concern can be a difficult one to make. If what is being said is believed to be true, employees should have nothing to fear because they will be doing their duty to the council and those for whom we are providing a service.

The council will not tolerate any harassment or victimisation (including informal pressures) and will take appropriate action, including disciplinary action if necessary, to protect employees when they raise a concern in good faith.

Any investigation into allegations of potential malpractice will not influence or be influenced by any disciplinary or redundancy procedures that already affect the employee who raises an issue.

Confidentiality

All concerns will be treated in confidence and every effort will be made not to reveal an employee's identity if he/she so wishes. At the appropriate time, however, an employee may need to come forward as a witness.

Anonymous allegations

This policy encourages employees to put their name to an allegation whenever possible.

Concerns expressed anonymously are much less powerful and will only be considered in exceptional circumstances at the discretion of the council.

In exercising this discretion, the factors to be taken into account would include:

- The seriousness of the issues raised
- The credibility of the concern
- The likelihood of confirming the allegation from attributable sources
- Consideration of the damage that could be caused to an individual or group of people if the allegation is not proven

Untrue/vexatious allegations

If an employee makes an allegation in good faith, but it is not confirmed by the investigation, no action will be taken against him/her.

If, however, an employee is found to have made an allegation maliciously or for personal gain then this will constitute a misconduct and will be dealt with in accordance with the disciplinary procedure.

How to raise a concern

As a first step, an employee should normally raise concerns with his/her immediate line manager or manager. This depends, however, on the seriousness and sensitivity of the issues involved and who is suspected of the malpractice. For example, if an employee believes that management is involved, he/she should approach the people and organisational development team manager.

Concerns may be raised verbally or in writing. Employees who wish to make a written report are invited to provide:

- the background and history of the concern (including relevant dates)
- the reason why they are particularly concerned about the situation

Although employees are not expected to prove beyond doubt the truth of an allegation, they will need to demonstrate to the person contacted that there are reasonable grounds for their concern. The earlier a concern is expressed, the easier it is to take action.

Employees may wish to consider discussing their concern with a colleague first and they may find it easier to raise the matter if there are two (or more) employees who have had the same experience or concerns.

Employees may invite their trade union or a friend to be present during any meetings or interviews (off site if they prefer) in connection with the concerns they have raised.

How the council will respond

The council will respond to employees' concerns, not forgetting that testing out concerns is not the same as either accepting or rejecting them.

Where appropriate, the matters raised may:

- Be investigated (in accordance with the Financial Crime Response Plan contained within the Prevention of Financial Crime, Anti Fraud and Corruption and Anti Bribery Policy) by management, internal audit, or through the disciplinary process
- Be referred to the police
- Be referred to the external auditor
- Form the subject of an independent inquiry

In order to protect individuals and those accused of misdeeds or possible malpractice, initial enquiries will be made to decide whether an investigation is appropriate and, if so, what form it should take.

The overriding principle which the council will have in mind is the public interest. Concerns or allegations which fall within the scope of specific procedures (for example, grievance, disciplinary or discrimination issues) will normally be referred for consideration under those procedures.

Some concerns may be resolved by agreed action without the need for investigation. If urgent action is required (e.g. suspension), this will be taken before any investigation is conducted.

Within 10 working days of a concern being raised, the responsible officer will write to the employee who raised it:

- Acknowledging that the concern has been received
- Indicating how we propose to deal with the matter
- Giving an estimate of how long it will take to provide a final response
- Confirming whether any initial enquiries have been made
- Confirming what support mechanisms there are in place for the employee
- Informing the employee whether further investigations are necessary and, if not, why not

The amount of contact between the officers considering the issues and the employee who raised them will depend on the nature of the matters, the potential difficulties involved and the clarity of the information provided. If necessary, the council will seek further information from the employee.

The council will take steps to minimise any difficulties which employees may experience as a result of raising a concern. For instance, if an employee is required to give evidence in criminal or disciplinary proceedings, the council will arrange for him/her to receive advice about the procedure.

The council accepts that employees need to be assured that the matter has been properly addressed. Thus, subject to legal constraints, we will inform the employee who reported the matter of the outcome of any investigation.

How the matter can be taken further

This policy is intended to provide employees with an avenue within the council to raise concerns. The council hopes employees will be satisfied with any action taken. If an employee is not satisfied and feels it is right to take the matter outside the council, the Audit Commission is the designated independent organisation nominated for this purpose by the council.

The following are also possible contact points:

- The external auditor
- The employee's trade union
- Citizens' Advice Bureau
- A relevant voluntary organisation, for example, Public Concern at Work (PCAW)
- Relevant professional bodies or regulatory organisations
- The police

Contact details are set out in the Appendix to this policy.

If an employee does take the matter outside the council, he/she should ensure that confidential information is not disclosed. The council's monitoring officer can provide further advice on this.

Monitoring

The effectiveness of the council's whistleblowing code will be monitored annually and it will be updated where/when necessary.

Employees' rights

The policy does not prevent employees from exercising their right to report to relevant outside bodies nor prevent anyone from having rights under the Public Interest Disclosure Act 1998.

Data protection

Purpose and legal basis for processing

When an individual makes a disclosure our purpose is to investigate and take appropriate action.

The legal basis we rely on to process personal data is article 6(1)(e) of the General Data Protection Regulation (GDPR), which allows us to process personal data when this is necessary to perform our public tasks as a local authority. In this instance we will be complying with the provisions of the Public Interest Disclosure Act 1998.

If the information individuals provide us in relation to the disclosure contains special category data, such as health, religious or ethnic information the legal basis we rely on to process it is article 9(2)(g) of the GDPR (which also relates to our public task and the safeguarding of individuals fundamental rights) and Schedule 1 part 2(6) of the Data Protection Act 2018 which relates to statutory and government purposes.

What we need

We need enough information from individuals to investigate the disclosure, including any evidence to support it. This normally includes identity, contact details and any other information given to us about individuals involved in the complaint. We will treat the information provided confidentially.

Individuals can contact us anonymously if they prefer but we are more likely to be able to investigate potential wrongdoing if we are confident that the person making the disclosure is in a position to make an informed complaint. It will also mean we are better able to feedback information about any action we have taken, if we can.

Why we need it

We need to know the details of the complaint so that we can decide on our compliance with the relevant legislation and take appropriate action where necessary.

What we do with it

We will treat the information individuals provide as confidential and won't disclose it without lawful authority. But to look into a matter properly, we will usually need to disclose some information to the person or organisation concerned. We can discuss this with individuals, but they should clearly indicate any information that they don't want us to share from the outset.

If possible, we will give individuals feedback about any action we take as a result of their disclosure. However, this feedback will be restricted.

We will use personal information to process disclosures and to check on the level of service we provide. We may compile and publish statistics showing such information as the number of disclosures we receive, but not in a form that identifies anyone.

How long we keep it

For information about how long we hold personal data, see our retention schedule.

What rights do individuals have?

We are assessing reports of potential breaches of the law, so individuals have the right to object to our processing of their personal data. There are legitimate reasons why we may refuse objections, which depend on why we are processing it.
For more information on your rights please see our full privacy notice

Do we use any data processors?

No

Appendix

Contact details for external organisations

External Auditor
Mazars
Park View House
58 The Ropewalk
Nottingham
NG1 5DW
Tel: 0115 964 4744

UNISON East Midlands
UNISON Regional Centre
Vivian Avenue
Nottingham
NG5 1AF
Tel: 0800 0857 857
E-mail: eastmidlands@unison.co.uk

Citizens' Advice Bureau
Guildhall
Marshall's Yard
Gainsborough
DN21 2NA
Tel: 01427 810914
Website: www.citizensadvice.org.uk

Protect – (was Public Concern at Work)
The Green House
244-254 Cambridge Heath Road
London E2 9DA
Tel: Whistleblowing Advice Line 020 3117 2520
www.pcaw.co.uk
Email: UK advice line: whistle@protect-advice.org.uk

Lincolnshire Police
Lincolnshire Police Headquarters
Deepdale Lane
Nettleham
Lincs
Tel: 01522 532222

Policy Statement

West Lindsey District Council has a commitment to equal opportunities. It seeks to ensure that no potential or current employee receives less favourable treatment than another on the grounds of age, disability, gender, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief, sex and sexual orientation.

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Norēdami gauti daugiau informācijas žiedo 01427 676676
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If you would like a copy of this in large, clear print, audio, Braille or in another language, please telephone
01427 676676

Guildhall, Marshall's Yard
Gainsborough, Lincolnshire DN21 2NA
Tel: 01427 676676 Fax: 01427 675170
DX 27214 Gainsborough

www.west-lindsey.gov.uk



Governance and Audit Committee Workplan as at 7 June 2021

Purpose:

This report provides details of reports scheduled for committee for the 2021/22 civic year.

Recommendation:

1. That members note the report.

Date	Title	Lead Officer	Purpose of the report
15 JUNE 2021			
15 Jun 2021	Certification of Grants & Returns	Caroline Capon, Corporate Finance Team Leader	Review of the Certification of Grants and Returns
15 Jun 2021	Review of Whistleblowing Activity	James O'Shaughnessy, Head of Policy Strategy and Sustainable Environment / Deputy Monitoring Officer	Yearly update report
20 JULY 2021			
20 Jul 2021	Unaudited Statement of Accounts 2020-21	Caroline Capon, Corporate Finance Team Leader	Unaudited Statement of Accounts 2020-21
20 Jul 2021	Annual Fraud Report 2020/21	Tracey Bircumshaw, Assistant Director of Finance and Property Services and Section 151 Officer	To present to members work undertaken to mitigate fraud, report on any instances of fraud and action plan for 2021/22
20 Jul 2021	Draft Annual Governance Statement 2020/21	James O'Shaughnessy, Head of Policy Strategy and Sustainable Environment / Deputy	To present the draft AGS for 2020/21

Monitoring Officer

20 Jul 2021	Annual Voice of the Customer Report 2020/21	Natalie Kostiuk, Customer Experience Officer	To summarise customer feedback from the year 2020/21 and analyse customer contact and demand data to provide a clear view of the voice of the customer.
20 Jul 2021	Internal Audit Quarter 1 Report 21/22	Democratic and Civic Officer	From Assurance Lincolnshire
20 Jul 2021	Internal Audit Annual Report 2020/2021	Democratic and Civic Officer	Assurance Lincolnshire Report for 2020/2021

28 SEPTEMBER 2021

28 Sep 2021	Audited Statement of Accounts	Caroline Capon, Corporate Finance Team Leader	Audited Statement of Accounts
28 Sep 2021	Report to those charged with Governance - EXTERNAL AUDIT COMPLETION REPORT - ISA 260	Caroline Capon, Corporate Finance Team Leader	To present to those charged with governance, the External Audit report on the quality of the Statement of Accounts and Annual Governance Statement 2020/21.
28 Sep 2021	Six Month Review of Strategic Risks	James O'Shaughnessy, Head of Policy Strategy and Sustainable Environment / Deputy Monitoring Officer, Emma Redwood, Assistant Director People and Democratic Services	To present the strategic risks facing the Council
28 Sep 2021	Local Government and Social Care Ombudsman (LGO) Annual Review Letter Report 2020/21	Natalie Kostiuk, Customer Experience Officer	Report on the Local Government and Social Care Ombudsman Annual Review letter 2020/21 covering complaints referred to them between April 2020 and March 2021. Examining upheld complaints, learning actions and benchmarking with other authorities.
28 Sep 2021	Annual Governance Statement 2020/21 and Action Plan	James O'Shaughnessy, Head of Policy Strategy and Sustainable	The AGS and action plan for 2020/21

Environment / Deputy
Monitoring Officer

9 NOVEMBER 2021

9 Nov 2021	Internal Audit Quarter 2 Report 21/22	Democratic and Civic Officer	From Assurance Lincolnshire
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11 JANUARY 2022

7 Mar 2022	Draft Treasury Management Strategy 2022-23	Caroline Capon, Corporate Finance Team Leader	Draft Treasury Management Strategy
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11 Jan 2022	Internal Audit Quarter 3 Report 21/22	Democratic and Civic Officer	From Assurance Lincolnshire
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8 MARCH 2022

8 Mar 2022	Accounts Closedown 2021/22 Accounting Matters	Caroline Capon, Corporate Finance Team Leader	To review and approve the accounting policies, actuary assumptions and materiality levels that will be used for the preparation of the 2021/22 accounts. For the External Auditor to explain the process of the External Audit of the Statement of Accounts and approach to the Value for Money audit 2021/22.
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8 Mar 2022	Internal Audit Draft Annual Plan 2022/2023	Democratic and Civic Officer	From Assurance Lincolnshire
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8 Mar 2022	External Audit Strategy Memorandum (Plan) for 2021/22	Caroline Capon, Corporate Finance Team Leader	To present the 2021/22 External Audit Strategy from our External Auditors, Mazars.
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12 APRIL 2022

12 Apr 2022	Internal Audit Quarter 4 Report 21/22	Democratic and Civic Officer	From Assurance Lincolnshire
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