West Lindsey District Council

Guildhall Gainsborough
Lincolnshire DN21 2NA
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AGENDA

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

Governance and Audit Committee
Tuesday, 14th June, 2022 at 2.00 pm
Council Chamber - The Guildhall

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 Christopher Darcel
	Councillor Mrs Caralyne Grimble
	Councillor Mrs Angela White
	Alison Adams
	Andrew Morriss

1. **Apologies for Absence**

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

3. **Minutes of Previous Meeting** (PAGES 3 - 7)
   To confirm and sign as a correct record the Minutes of the Meeting of the Governance and Audit Committee held on Tuesday 12 April 2022.

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.

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

Large Clear Print: Braille: Audio: Native Language

Ian Knowles
Head of Paid Service
The Guildhall
Gainsborough

Monday, 6 June 2022

WEST LINDSEY DISTRICT COUNCIL

MINUTES of the Meeting of the Governance and Audit Committee held in the Council Chamber - The Guildhall on 12 April 2022 commencing at 10.00 am.

Present:	Councillor John McNeill (Chairman)
	Councillor Mrs Jackie Brockway (Vice-Chairman)
	Councillor Stephen Bunney
	Councillor Mrs Tracey Coulson
	Councillor Mrs Caralyne Grimble
	Councillor Mrs Angela White
	Andrew Morriss
	Peter Walton

In Attendance:	
Emma Redwood	Assistant Director People and Democratic Services
Alastair Simson	Principal Auditor, Lincolnshire County Council
Andrew Warnes	Democratic and Civic Officer
Apologies:	Councillor Christopher Darcel
	Alison Adams
Membership:	No Members were substituted.

58   PUBLIC PARTICIPATION PERIOD

There was no public participation.

59   MINUTES OF PREVIOUS MEETING

> **RESOLVED** that the Minutes of the previous Meeting of the Governance and Audit Committee held on 8 March 2022 be approved and signed as a correct record.

60   MEMBERS DECLARATIONS OF INTEREST

There were no declarations of interests made at this point in the meeting.

61   MATTERS ARISING SCHEDULE

With no comment, the Matters Arising Schedule was duly **NOTED**.

62   6 MONTH REVIEW OF STRATEGIC RISKS

Members gave consideration to the 6 Month Review of Strategic Risks facing the Council as at March 2022. The Assistant Director of People and Democratic Services introduced the report and provided Members with a brief context of the updated risks and trigger points. A new risk had been introduced in this review, the 'Inability to maintain service delivery with the amount of change initiatives', which would be updated in the next round of reviews.

Strategic risks were considered, those faced by the Council that, if materialised, would adversely impact the delivery of corporate priorities. The approach adopted reflected the guidance provided by the Association of Local Authority Risk Managers. The body advocated that strategic risks should focus on the long-term objectives of the organisation, which could be affected by areas such as financial concerns, political risks, legal and regulatory changes and changes in the physical environment. The Governance and Audit Committee reviewed the strategic risks on a six-monthly basis.

Debate ensued and there was a discussion on the merits of including a separate climate change and sustainability risk, with a Member referencing the work of the Council in recent years. The Officer informed the Committee that further consideration would be given to this matter and the outcome reported in the next review of strategic risks report.

There was also a separate dialogue on the effects of the Council's work on supporting other organisation's work. This included education issues, with comments that West Lindsey District Council's focus had to work holistically with and in partnership with others, such as local academies, Lincolnshire County Council and national administrative and policy bodies.

In response to a query about the meaning of the scores, and a request for greater clarity within the document, for example a Key, the Officer informed Members that the Risk Management Strategy was due for a review in 2023, with the Committee's input taken into consideration in that review.

Having been moved and seconded, on being put to the vote it was unanimously

> **RESOLVED** that having reviewed the Strategic Risk register, noting the comments made, no additional strategic risks be included; and current controls and proposed actions are considered sufficiently robust.

63   COMBINED ASSURANCE REPORT

Members gave consideration to the Combined Assurance Report 2021/22, which presented the work with Assurance Lincolnshire and the wider Management Team.

The purpose of the Combined Assurance Report was to produce a record of assurance against the Council's critical activities and risks. It provided an overview of assurance across the Council making it possible to identify where assurances were present, their source and where there were potential 'unknowns or gaps'. It offered a triangulated view of assurance with opinion provided by management, corporate and/or third-party assurance and Internal Audit. The Combined Assurance Report was produced annually and the report under consideration covered the year ending 31 March 2022.

The Assistant Director of People and Democratic Services introduced the report and

provided context that the report took a cautious approach due to the pandemic.

Debate ensued, and in responding to a query, about the rating of the IT service, the Assistant Director informed Members that the rating reflected the potential disastrous impact that would occur should the service fail to deliver. Constant work was being conducted to ensure its guaranteed running, and the rating meant that this aspect of the Council's service was not overlooked.

Members also heard that for some of the 'amber' and 'red' listed risks that included safeguarding, this was identified by the Council as a potential risk due to staff member changes and shifts of directorate portfolio. In this case, the Assistant Director stated that safeguarding was in discussion for the 2023/24 workplan for Lincolnshire Assurance.

In answer to a comment about the rating of Governance activities, the Officer informed Members that this was due to the cautious approach by the Council in the pandemic, both in the Guildhall, and at the new depot. In reply to a query raised about officer resilience mentioned in the governance section, Members heard that this was due to a cautious approach due to long term absences of staff, which included working with a wider group of officers to continue the provision of services.

In reaction to a query about the lack of ratings for the risk of 'Inability to maintain service delivery', this was the new strategic risk with more work scheduled and would come to the Committee for future consideration, as the amber ranking in the report reflected the apprehensiveness of the Management Team.

Having been moved and seconded on being put to the vote it was unanimously

RESOLVED that:-

(a) the report be approved; and

(b) the Committee were assured that the finding illustrated that the Council's governance framework was operating effectively.

64   ANNUAL REVIEW OF THE CONSTITUTION 21/22 AND MONITORING OFFICER ANNUAL REPORT

Members gave consideration to the Annual Review of the Constitution 21/22 for recommendation to Council proposed amendments to the Constitution.

The Annual Report from the Monitoring Officer aimed to provide a holistic view of all governance associated matters. The Report was broken down into 13 sections, with a few housekeeping amendments, and any aspect was open for discussion and consideration by the Committee.

Debate ensued and included a discussion on Council / Committee procedure rule, with Members drawing attention to issues surrounding a lack of knowledge in procedures, and welcomed the proposed usage of workshops to aide learning in this area. It was suggested by Members that this subject should be part of Members Induction and that a 'Frequently Asked Questions' quick reference guide may be of assistance

In responding, the Assistant Director advised that the report did suggest Procedure Rules

Training should form part of Members Induction in 2023, and furthermore would be considered mandatory for all Chairmen. The suggestion for a 'Frequently Asked Questions' section/booklet was welcomed by Officers, and would be considered for inclusion in the Members Induction Pack.

There was much debate on the face-to-face/hybrid list of meetings in sections 2.7.4 to 2.7.5. There were differing suggestions regarding a return to pre-pandemic face-to-face meetings for the human element of learning and debate, and home working / connectivity issues, and keeping the focus on online for cost-effectiveness and travel. The Officer gave assurance that the list of meetings was to reflect the current desires expressed and any legislation in place for meetings. The importance of human interaction particularly when joining an organisation could not and had not been underestimated and as such it had been recommended that the induction for the Members elected in 2023 was to be in person.

In acknowledgement to a subsidiary question about the face-to-face aspect of decision making, discussion ensued on Members IT service and potential technologies such as 4G and SIM cards, to which the Officer informed Members that a review would be conducted in the upcoming civic year, and requested Members engaged with the process regarding the facilities provided to Members, where such options could be considered and assessed.

Having been moved and seconded on being put to the vote it was unanimously

RESOLVED that:-

(a) Members agreed that the governance outlined in Section 8 of the report, in respect of managing Commercial and Economic Growth, provided assurance that the council was taking appropriate mitigating measures against the risks identified in its commercial approach.

(b) The Committee acknowledged the report, as drafted for Annual Council, granted delegated authority to the Monitoring Officer, in consultation with the Chairman of the Governance and Audit Committee, to update the report, following consideration by the Committee where further progress was likely to be achieved in the intervening period and to reflect Committee feedback.

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

(c) that the outcome of the 21/22 annual review, as detailed in the report be noted;

(d) that the additional amendments detailed throughout Section 3 of this report, identified during the 21/22 review be adopted and implemented with immediate effect;

(e) the appointments of [the soon to be confirmed individuals] (Section 10) be approved;

(f) that

- the progress made with regards to the areas of work agreed for

further development in the previous review (Section 2);

- the areas considered but not taken forward (Section 6);

- the further planned work for 2022/23 (Section 7);

- the statistical data provided within the report in respect of the number, nature and outcome of Code of Conduct Complaints (Section 9);

- the support offered to Parish Council (Section 11); and

- the use of the Council's RIPA powers during the period (Section 13)

be received and noted.

(g) that the Monitoring Officer use current delegated powers, engaging the Chief Executive, and in consultation with Chairman of the Governance and Audit, to re-align the scheme of Officer delegation, on implementation of a new senior management structure (Section 4).

65   WORKPLAN

An enquiry was made regarding the times for future Governance and Audit meetings, which the Assistant Director stated was to be confirmed at the next Annual Council meeting in May 2022.

The Workplan as set out in the report was **NOTED**.

The meeting concluded at 11.00 am.

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	Member Training Microphone Etiquette	This action is taken from the extract from the Minutes from the Governance and Audit Commitee Meeting on Tuesday 11th January. Members conferred about the usage of microphones during meetings, with the Vice Chairman pointing out a technique to attain better understandability within the chamber.	Please see the above. Members discussed this at the Committee Meeting. Can this please be discussed at the next members development group meeting. Update - 04.04.2022 - At Annual Council in May 2022, this training will form a 5 minute session at the beginning of the meeting.	18/04/22	Ele Snow
Green	Climate Change and Sustainability Risk inclusion in Strategic Risks Review	This action is taken from the extract from the draft Minutes from the Governance and Audit Commitee Meeting on Tuesday 12 April 2022: "There was a discussion on the merits of including a separate climate change and sustainability risk, with a Member referencing the work of the Council in recent years. The Officer informed the Committee that further consideration would be given to this matter and the outcome reported in the next review of strategic risks report."	Please see the action required. This was a requested action raised by a Member of the Committee, and agreed to be considered by the Monitoring Officer.	31/10/22	Emma Redwood
Green	Frequently Asked	This action is taken from the extract	See Action Required.	30/12/22	Katie Storr

		Question Section for 2023 Members Induction	from the draft Minutes from the Governance and Audit Commitee Meeting on Tuesday 12 April 2022: " It was suggested by Members that [the inclusion of a Frequently Asked Quesitons on Council / Committee procudure rules] should be part of Members Induction and that a 'Frequently Asked Questions' quick reference guide may be of assistance In responding, the Assistant Director advised that the report did suggest Procedure Rules Training should form part of Members Induction in 2023, and furthermore would be considered mandatory for all Chairmen. The suggestion for a 'Frequently Asked Questions' section/booklet was welcomed by Officers, and would be considered for inclusion in the Members Induction Pack.			
	Green	Implementation and re-alignment of scheme of Officer delegation and new senior management structure	This action is taken from the extract from the draft Minutes and agreed action from the Governance and Audit Commitee Meeting on Tuesday 12 April 2022: "(g) that the Monitoring Officer use current delegated powers, engaging the Chief Executive, and in consultation with Chairman of the Governance and Audit, to re-align the scheme of Officer delegation, on implementation of a new senior management structure (Section 4)."	See action required. This is an action that was recommended to Council, and it was agreed at Annual Council on 9 May 2022 that the 'action required' be acted upon.	03/10/22	Emma Redwood

Governance and Audit Committee	
14 June 2022	

Subject: Internal Audit Quarter 4 Report 21/22

Report by:

Alastair Simson (Principal Auditor, Lincolnshire County Council)

Contact Officer:

Emma Redwood – Assistant Director People and Democratic Services, Monitoring Officer
emma.redwood@west-lindsey.gov.uk

Purpose / Summary:

The report gives members an update of progress, by the Audit partner, against the 2021/2022 annual programmes agreed by the Audit Committee in April 2021

RECOMMENDATION(S):

That Members consider the content of the report and identify any actions required.

IMPLICATIONS

Legal: None directly arising from the report.

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

Financial: None directly arising from this report.

(N.B.) All committee reports MUST have a Fin Ref

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 arising from the report.

Section 17 Crime and Disorder Considerations: None

Health Implications: None directly arising from the report.

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

Wherever possible please provide a hyperlink to the background paper/s

If a document is confidential and not for public viewing it should not be listed.

Risk Assessment: N/A

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]

Internal Audit
Progress Report

West Lindsey District Council May 2022

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West Lindsey
DISTRICT COUNCIL

Contents

Lucy Pledge - Head of Internal Audit & Risk Management
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Introduction

The purpose of this report is to:

- Provide details of the audit work during the period December 2021 to May 2022
- Advise on progress of the 2021/22 plan
- Raise any other matters that may be relevant to the Audit Committee role

Key Messages

Audit Plan

During the period we have completed six assurance audits, and have six audits currently in progress with three of these at draft report stage.

We have now completed 92% of the revised 21/22 plan (Appendix 2).

The six audits which have been completed are:

- Strategic Risk (Inability to maintain critical services and deal with emergency events) – High Assurance
- Vulnerable Communities Follow up – Substantial Assurance
- ICT Network infrastructure and Security – Substantial Assurance
- Insurance – Substantial Assurance
- Carbon Management – Substantial Assurance
- Corporate Plan & Golden Thread Follow up – Substantial Assurance

The six which are currently in progress are:

- ICT Cloud/hosted services – Draft report
- ICT Disaster Recovery and Backup – Draft report
- ICT Helpdesk Follow up – Draft report
- Flooding – Fieldwork stage
- Value for Money – Fieldwork stage
- Key Control and ERP – Fieldwork stage

Other Work

- Completion of the Annual Combined Assurance Report
- Completion and sign off the certification of Flood Grants.

1
HIGH ASSURANCE

5
SUBSTANTIAL ASSURANCE

0
LIMITED ASSURANCE

0
LOW ASSURANCE

2
OTHER REPORTS

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Note: The assurance expressed is at the time of issue of the report but before the full implementation of the agreed management action plan. The definitions for each level are shown in **Appendix 1.**

2

High Assurance

Strategic Risk (Inability to maintain critical services and deal with emergency events)

We can provide a high level of assurance that the processes in place to support the management of the strategic risk '**Inability to maintain critical services and deal with emergency events'** are robust and operating effectively, with effective partnership arrangements in place. The Assistant Director Commercial & Operational Services, assigned responsibility for this risk, has ensured controls/actions are in place to mitigate individual triggers, are closely monitored and are reported regularly.

We confirmed that appropriate council officers sit on the LRF Strategic and Tactical Cell Groups, with roles and responsibilities clearly outlined. A detailed Service Level Agreement with Lincolnshire County Council (LCC) for the provision of Emergency Planning (EP) and Business Continuity (BC) services exists, with LCC providing a dedicated officer to oversee arrangements.

Responsibilities of members/officers in key emergency planning and business continuity roles are clearly documented. A formal and effective EP & BC Group exists, that meets quarterly. An Incident Management Group (IMG) also exists to manage the Council's response to an emergency.

A detailed and approved Emergency & Business Continuity (E&BC) Plan exists, is regularly reviewed, and updated if required to ensure it is fit for purpose and continues to meet WLDC's statutory duties. Detailed Service Area Business Continuity Plans also exist, are regularly reviewed, and updated, and are securely located on Minerva and Resilience Direct, the LRF central depository.

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Substantial Assurance

Vulnerable Communities Follow up

During 2019/20 we carried out an audit of Vulnerable Communities which provided a limited assurance opinion. We have carried out a follow up review which confirms that good progress has been made in implementing the agreed actions from the previous audit. Six of the eight findings have been implemented. Of the remaining findings, one is not due until March 2023 and there is a plan in place to complete the other finding. We can therefore provide a substantial audit opinion.

In response to the previous audit a Communities at Risk Policy Document was put in place in April 2020. This includes a streamlined process that is simple to follow, with a broader scope that extends the opportunities to identify communities potentially at risk at an earlier stage. Vulnerable Communities are also regularly discussed at Housing Board Meetings.

The Outstanding Findings are as follows:

Risk Management
Action plans are in place for the two communities already recognised as vulnerable by the Council. The Covid 19 pandemic has impacted the landscape of communities and these will be refreshed based on current risks.

Performance Reporting
We have not looked at this in detail within this audit because this is not due to be finalised until March 2023. Action has already commenced to establish the best approach to address this finding.

Substantial Assurance

ICT Network infrastructure and Security

Overall, the arrangements for managing Network Security risk are good. During the audit, a programme of work was underway to replace the existing network infrastructure and upgrade to Cisco Meraki equipment. The new infrastructure was designed by an external supplier, who also provided expert knowledge and resource during the installation as well as providing a post installation support service.

The benefits of this upgraded network include:
- A single network managed centrally through the Cisco Meraki console where key security tasks, such as device patching and monitoring, can be managed from a single point
- Infrastructure resilience with core equipment installed across two data centres allowing all services to be mirrored at both sites
- Improved security features, such as network segmentation to restrict where connections can be made from
- Improved performance by replacing the existing hybrid storage area network (SAN) with all Solid State drives (SSDs)
- A support contract which provides expertise and resource as well as providing 'active monitoring' which informs the external support team of any high impact issues which may affect the network.

Three medium priority recommendations have been made which will enhance the security of the network infrastructure and work is underway on these areas. These include updating policies and procedures, and introducing a process to ensure IT management are sighted to any deferred patch implementations.

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Substantial Assurance

Insurance

Our review found that overall, there are effective arrangements in place for insurance cover, claims management and risk management. There are good claims handling, monitoring and renewals processes in place supported by sound procedures and a strong awareness of GDPR requirements.

During our review the Council put in place revised processes following staff changes. This review has taken the initial working arrangements and those changes which occurred during the review into consideration in providing a substantial assurance opinion.

We identified some areas for improvement to increase the visibility of the Insurance Function across the Council and knowledge and resilience within the Insurance Function:

- Following the loss of key staff we recommended that the Council should review how insurance knowledge is maintained and kept current to enable relevant and up to date advice to be provided.
- We found that awareness of the Insurance Function and importance of insurance in decision making for both business as usual and ad-hoc activities varies across the Council. Raising awareness of the importance of getting insurance advice will help ensure that appropriate insurance is in place and limit the possibility of significant financial or reputational damage to the Council.

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Substantial Assurance

Carbon Management

The design of the Council's framework of controls in place to deliver its objectives in relation to environmental sustainability, climate change and carbon reduction were found to be strong. However, the controls were found to still be relatively in their infancy. As such, we are able to provide a Substantial audit opinion based on the activity still required to implement and fully embed the controls. The following areas of good practice have been observed:

- The Council has put in place a comprehensive Sustainability, Climate Change and Environment Strategy (the 'Strategy') and Carbon Management Plan.
- A detailed action plan in place to support the Strategy and Carbon Management Plan. There are currently over 50 actions assigned across WLDC.
- An Environmental and Sustainability Officers Group (the 'Officers Group') has been set up and is responsible for the delivery of the Sustainability, Climate Change and Environment Strategy and action plan .
- An Environmental and Sustainability Members Group has also been set up and are responsible for overseeing the delivery of the Council's Strategy and action plan.
- A Comms Plan to support the Strategy is in place communicating achievements to key stakeholders.

Whilst the framework of controls was found to be strong and good areas of practices were highlighted, a significant amount of work is now required to implement and embed the actions detailed within the relatively new Strategy and Carbon Management Plan.

Substantial Assurance

Corporate Plan and Golden Thread Follow up

We carried out a follow up audit of the Corporate Plan and Golden Thread audit from May 2020 which provided a limited assurance opinion. The Golden Thread, also known as organisational alignment, is a simple framework to demonstrate how an organisation links what it does to its goals. It ensures that an organisation's goals, vision and values inform and are informed by its processes, systems and people.

We found that two out of the four the actions have been implemented and progress has been made against the remainder. We can therefore give a substantial audit opinion.

We found that awareness of the Corporate Plan is maintained as part of the Council's internal communication schedule. The Corporate Plan is reinforced through a quarterly update based around the key themes in the Plan, this also celebrates the successes of teams across the Council.

The Outstanding Findings are as follows:

Shared Purpose
 The demands across the Council to respond to the Covid 19 pandemic meant that although Performance and Delivery data was in place, this was not fully embedded within 2020-21 reporting or the Executive Business Plan.

Service Plan and Appraisals
The annual appraisal documentation includes reference to an individual's contribution to the Service, Directorate and Council objectives. We identified that whilst the Golden Thread is in place for most staff, there is still some inconsistency in practice.
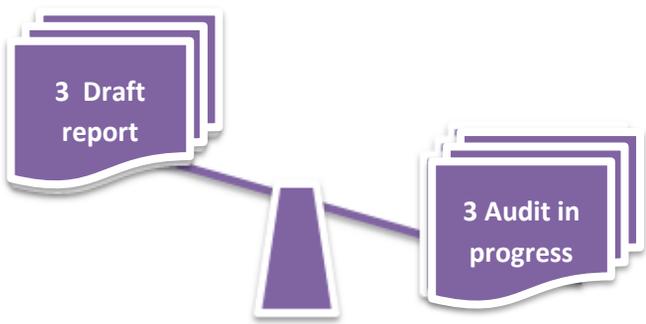
Audit reports at draft

We have three audits at draft report stage:

- ICT Cloud/hosted services – Draft report
- ICT Disaster Recovery and Backup – Draft report
- ICT Helpdesk Follow up – Draft report

Work in Progress

We have the following audits in progress :

- Flooding – Fieldwork stage
- Value for Money – Fieldwork stage
- Key Control and ERP – Fieldwork stage

Further Work

We completed the work on the Annual Combined Assurance Report which was presented to the Audit and Governance Committee in April 2022.

We have completed and signed off the certification of Flood Grants which had no issues identified.

We have also developed and presented to the Audit and Governance Committee in March 2022 the annual Audit Plan for 2022/23 and started to schedule this work with managers and key staff. An update on outcomes will be provided via the Q1 Progress Report 22/23.


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Internal Audit's performance is measured against a range of indicators. The statistics below show our performance on key indicators year to date.

Performance on Key Indicators

Positive feedback has been received

Plan completed 92%
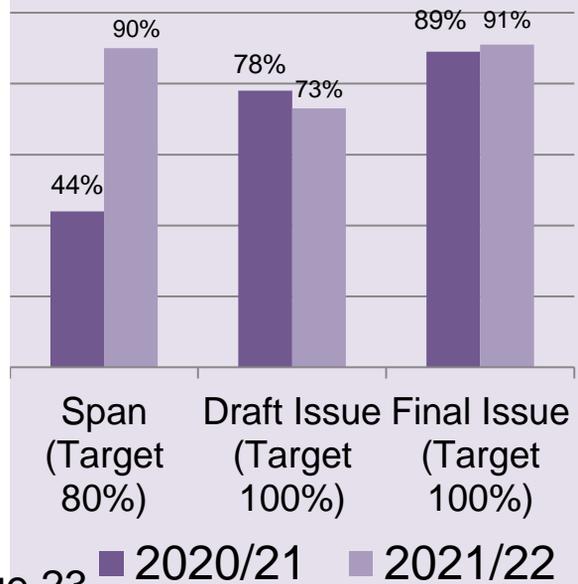
90%

89% 91%

78%
73%

44%

Span (Target 80%)   Draft Issue (Target 100%)   Final Issue (Target 100%)

■ 2020/21   ■ 2021/22

NAO
National Audit Office

NAO Cyber and information security: Good practice guide Oct 2021
Cyber and information security (nao.org.uk)
Audit committees should be scrutinising cyber security arrangements. To aid them, this guidance complements government advice by setting out high-level questions and issues for audit committees to consider.

Audit committees should gain the appropriate assurance for the critical management and control of cyber security and information risk.

Cyber security is the activity required to protect an organisation's data, devices, networks and software from unintended or unauthorised access, change or destruction via the internet or other communications systems or technologies. Effective cyber security relies on people and management of processes as well as technical controls.

Our guide supports audit committees to work through this complexity, being able to understand and question the management of cyber security and information risk.

It takes into account several changes which affect the way in which we interact with and manage our information and can drive increased risk. These include changes to the way we work and live due to the COVID-19 pandemic and the ongoing demand to digitise and move to cloud-based services.

The strategic advice, guidance and support provided by government has also been updated to keep pace with these changes, detailing the impact and risks on the management of cyber security and information risk.

The guide provides a checklist of questions and issues covering:
The overall approach to cyber security and risk management
Capability needed to manage cyber security
Specific aspects, such as information risk management, engagement and training, asset management, architecture and configuration, vulnerability management, identity and access management, data security, logging and monitoring and incident management.

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The full document can be provided on request.

CIPFA \ The Chartered Institute of
Public Finance & Accountancy

Please find below some of the key extracts from the CIPFA Audit Committee Update Issue 35:

Supporting improvements to risk management arrangements
The Better Governance Forum held two discussion groups with members in April 2021 to discuss the experience of the pandemic and what it meant for risk management. The groups discussed how their arrangements had fared in supporting the organisation's management through the pandemic. The key areas for improvement identified by the groups were as follows:
- better integration with plans and management processes
- consistency across the organisation, and
- a focus on action.

When asked how improvements to risk management arrangements could be achieved both groups were consistent in their choice of the best action to take – investment in staff training and awareness of risk management.

Audit Committee Guidance
In July the Ministry of Housing Communities and Local Government (MHCLG) issued a further update on progress against the Redmond Review recommendations. One of the areas reviewed as part of the consultation was guidance for Audit Committees which the MHCLG has recommended to be strengthened and updated to support effective audit committee arrangements. The consultation asks for comments on this proposal and whether it is agreed.

The updated guidance is likely to include the following:
- structure
- role of independent members
- how the committee interacts with full council
- reporting to those charged with governance
- core functions
- knowledge, expertise and training of audit committee members
- facility to meet privately with auditors.

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Key extracts from the CIPFA Audit Committee Update Issue 35 (cont'd)

Reporting to full council / those charged with governance

MHCLG is proposing to amend the Accounts and Audit Regulations so that the full council should receive the auditor's annual report from the local auditor. The purpose of this is to improve transparency to the public and ensure all members are aware of issues raised by the auditor and recommendations. It is also proposed that it is accompanied by a report from the audit committee containing its responses to the auditor's annual report.

The full CIPFA Audit Committee Update Issue 35 (July 2021) can be provided on request.

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High

Our critical review or assessment on the activity gives us a high level of confidence on service delivery arrangements, management of risks, and the operation of controls and / or performance.

The risk of the activity not achieving its objectives or outcomes is low. Controls have been evaluated as adequate, appropriate and are operating effectively.

Substantial

Our critical review or assessment on the activity gives us a substantial level of confidence (assurance) on service delivery arrangements, management of risks, and operation of controls and / or performance.

There are some improvements needed in the application of controls to manage risks. However, the controls have been evaluated as adequate, appropriate and operating sufficiently so that the risk of the activity not achieving its objectives is medium to low.

Limited

Our critical review or assessment on the activity gives us a limited level of confidence on service delivery arrangements, management of risks, and operation of controls and/or performance.

The controls to manage the key risks were found not always to be operating or are inadequate. Therefore, the controls evaluated are unlikely to give a reasonable level of confidence (assurance) that the risks are being managed effectively. It is unlikely that the activity will achieve its objectives.

Low

Our critical review or assessment on the activity identified significant concerns on service delivery arrangements, management of risks, and operation of controls and / or performance.

There are either gaps in the control framework managing the key risks or the controls have been evaluated as not adequate, appropriate or are not being effectively operated. Therefore the risk of the activity not achieving its objectives is high.

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Audit	Scope of Work	Start Planned Date	Start Actual Date	End Actual Date	Rating
2020/21 ICT Helpdesk	Joint review with NKDC to review the effectiveness and efficiency of the helpdesk The previously unallocated ICT days have been added to this review to enable a deeper dive into Performance & Delivery	Q4 Jan – Mar 20	Nov -20	Nov -21	Limited (Note that this is being followed up with a review in March 2022. This report is currently at draft stage)
2020/21 Covid 19 Business Grants	To provide assurance over claims in relation to the Small Business Grant Fund (SBGF) and Retail, Hospitality and Leisure Grants (RHLG).	Q4/Q1 Mar- Jun 21	May -21	Sept -21	Substantial
2020/21 Together 24	To provide assurance over the governance arrangements in place	Q4 Jan – Mar 21 Revised to April 2021	Apr-21	Sept -21	High
Key Control Testing	Delivery of key control testing to enable Head of Internal Audit to form an opinion on the Council's financial control environment.	Q4	Apr-22		Fieldwork
Grants awarded	To provide assurance that there are robust arrangements in place for the issuing of grants across the council and grant conditions are monitored and complied with	Q2	Jul-21	Sept -21	High
Insurance	To provide assurance around the adequacy and effectiveness of processes within the insurance function	Q1 Revised to Q3	Sept -21	Apr-22	Substantial
Value for Money (VFM)	To provide assurance that the Council takes all reasonable steps to achieve Value for Money in the delivery of its services.	Q1 Revised to Q4	Apr-22		Fieldwork

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Appendix 2   Audit Plan to date

Audit	Scope of Work	Start Planned Date	Start Actual Date	End Actual Date	Rating
Strategic Risk - Inability to maintain critical services and deal with emergency events	To provide assurance that the processes in place to support the management of this strategic risk are operating effectively	Q4	Jan-22	Mar-22	High
Flood Management	To provide assurance that adequate arrangements are in place between the council and the LLFA to both prevent and respond to flooding - Client wide review	Q4	May-22		Fieldwork
Carbon Management	To provide assurance that the plans in place to tackle climate change are relevant, fit for purpose and achievable	Q4	Feb-22	Apr-22	Substantial
Local Land Charges	To provide assurance over the operational arrangements in place with a core focus on performance management	Q2	Jul-2021	Nov- 21	High
Wellbeing	Review of delivery and effectiveness of the Council's elements of the wellbeing contract. - Client wide review	Q4			Removed
Enterprise Resource Planning system	Consultancy review to advise and support on system controls during the implementation of this new system	Q1-3 Revised to Q3	Nov-21		Review ongoing
ICT Disaster Recovery & Backup	To provide assurance that backups are robust, working effectively and that disaster recovery arrangements are in place and also periodically tested.	Q4	Jan-22		Draft

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Audit	Scope of Work	Start Planned Date	Start Actual Date	End Actual Date	Rating
ICT - Cloud/ Housed Services	Review of several cloud hosted solutions to ascertain the level of due diligence undertaken of selected providers and the adequacy of security arrangements in place	Q4	Jan-22		Draft
ICT - Network Infrastructure & Security	Review of the network architecture and design from a security perspective to determine whether adequate security mechanisms are in place and operating effectively.	Q3	Sept -21	Mar-22	Substantial
Follow-ups:- Vulnerable Communities and Corporate Plan & Golden Thread	To provide management with assurance that actions from previous key audits have been implemented and this has led to improved outcomes.	Q1	Aug -21 Sept-21	Feb-22 Jan-22	Substantial Substantial
Combined Assurance	Updating the assurance map and completing the Combined Assurance report.	Q3	Sept-21	Mar-22	Report issued
Flood Grant	To carry out the grant certification work as required.	Q4	Feb-22	Mar-22	Signed off
Follow – Up – ICT Helpdesk	To provide management with assurance that actions from previous audit has been implemented and this has led to improved outcomes	Q4	Jan-22		Draft

Appendix 2 — Audit Plan to date

Changes to Internal Audit Plan – 2021/22

Audit	Rational	Change
Wellbeing	Other audits have been requested which are considered to be of a higher priority and therefore this one has been postponed to 2022/23	Remove from the plan
Follow-ups ICT Helpdesk	This audit has recently been completed and a follow-up is required within 6 months of completing the fieldwork.	Added to the plan
Flood Grants	Certification of the grants paid in respect of flooding is required before the end of February.	Added to the plan

The Audit Tracker Report identified 9 actions that were due and we closed off 7 of these. Two actions were deferred. These can be seen below:

Audit	Action Required	Rating	Progress made	Percentage completion
ICT Email Security	Decommission of two Exchange 2013 servers.	Medium	In progress. The first instance of 2013 has been decommissioned. The process has started on the last and resources have been moved. This will be completed in the summer.	80% New completion date of 31st August 2022
ICT Email Security	Multi-factor authentication (MFA) increases email account security by requiring multiple forms of verification to prove a user's identity when signing into the email system. This process should be rolled out to all staff rather than just ICT staff and Privileged Users.	Medium	The process has started through an opt in process for colleagues. The next stage will see further support for colleagues and then the requirement will be added to the conditional access work that has been completed.	40% New completion date of 31st August 2022

There are currently 20 outstanding audit actions. 11 of these will be followed up when the next Tracker is run in June 2022, and 9 will not yet be due. We will provide an update on outcomes in the next Progress Report.

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Governance and Audit Committee	
Tuesday 14 June 2022	

Subject: Annual Counter Fraud Report 2021/22

Report by: | Director of Corporate Services

Contact Officer: | Emma Foy
Director of Corporate Services
Emma.Foy@west-lindsey.gov.uk

Purpose / Summary: | To appraise Members with details of identified fraud and counter fraud activity during the year 2021/22 and to provide assurance that policies procedures and mitigations are in place to counter fraud activity

RECOMMENDATION(S):

1. That members endorse the contents of this report and support the ongoing counter fraud work to protect the Authority's interests

IMPLICATIONS

Legal:

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

Financial : FIN/37/23/TJB

The Council contributes £3,000 per annum to the Lincolnshire Fraud Partnership and £1,290 every 2 years for participating in the National Fraud Initiative.

During the year 5 Council Tax overpayment penalties have totalled £350

Housing benefit overpayments totalled £5,093.86

- HB overpayment in total to date as Claimant Error = £4,542.21.
- One case was LA error but recoverable = £551.65.

We will seek to recover all amounts overpaid.

Staffing :

The Section 151 Officer, and the Management Team have the responsibility for countering fraud, and ensuring staff and members are informed of their obiligations in this regard.

Equality and Diversity including Human Rights : None from this report.

Data Protection Implications : Our cyber security measures provide protection for our data.

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 :

Wherever possible please provide a hyperlink to the background paper/s

If a document is confidential and not for public viewing it should not be listed.

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. Executive Summary

1.1 Leaders of public service organisations have a responsibility to embed effective standards for countering fraud and corruption in their organisations. This supports good governance and demonstrates effective financial stewardship and strong public financial management.

1.2 Published in October 2014, the CIPFA Code of Practice on Managing the Risk of Fraud & Corruption sets out the principles that define the governance and operational arrangements necessary for an effective counter fraud response.

1.3 It is these principles that underpin the Council's approach to support the management of the risk of fraud and corruption.

1.4 The Council promotes a zero tolerance culture to fraud and corruption

The following Strategy Statement is currently being considered;

"West Lindsey District Council is determined that the culture and tone of the organisation is one of honesty, openness and absolute opposition to fraud and corruption. The Council's expectation on propriety and accountability is that members and staff at all levels will observe the highest standards in ensuring adherence to legal requirements, rules, procedures and practices.' (WLDC - Anti Fraud & Corruption Strategy v2 2022)"

1.5 The Council maintains a suite of strategies and policies to support the effective management of the prevention, detection and investigation of fraud and corruption (Anti-Fraud & Corruption Strategy and Response Plan; Whistleblowing Policy and Anti Bribery Policy) See Appendix A

1.6 Counter fraud activity during the year has delivered a programme of proactive and reactive work to complement the internal audit strategy and annual plan focusing resource against assessed fraud risks in addition to new and emerging threats.

2. Purpose of this report

2.1 The report provides an overview of counter fraud activity during 2021/22 and any identified fraud.

2.2 It seeks to inform members of counter fraud activity and to provide assurance and demonstrate that the Council continues to have a robust counter-fraud culture and effective counter-fraud arrangements in place to ensure fraud risks are managed effectively.

2.3 Whilst the Council, through its policies, procedures and internal controls makes efforts to protect itself, fraud is considered a growing concern, therefore vigilance is required at all times.

3. Background

3.1   Fraud is defined as a deception deliberately practiced in order to secure a gain (or cause a loss).

The areas particularly considered in the context of risks from financial crime are in relation to fraud, corruption, theft, bribery, and money laundering.

Fraud – 'the intentional distortion of financial statements or other records by persons internal or external to the authority which is carried out to conceal the misappropriation (misuse) of assets or otherwise for gain'. Through false representation, failing to disclose information or abuse of power

Corruption – 'the offering, giving, soliciting, or acceptance of an inducement or reward which may influence any person to act inappropriately'.

Theft – 'appropriating property belonging to another with the intention of permanently depriving the other of it'.

Bribery – 'is an inducement or reward offered, promised or provided to gain personal, commercial, regulatory or contractual advantage'.

Money laundering – 'an activity which falls within the Proceeds of Crime Act 2002, (as amended by the Serious Crime Act 2015 and new regulations 2017) whereby criminally obtained money or other assets are exchanged for clean money or assets with no link to their origins'.

Whistleblowing – 'when a person reports suspected wrongdoing at work. Officially this is called 'making a disclosure in the public interest.

3.2   The cost of fraud to local government is estimated at £2.1b (money which could be used for local services).

The illustration below breaks down these estimated losses;
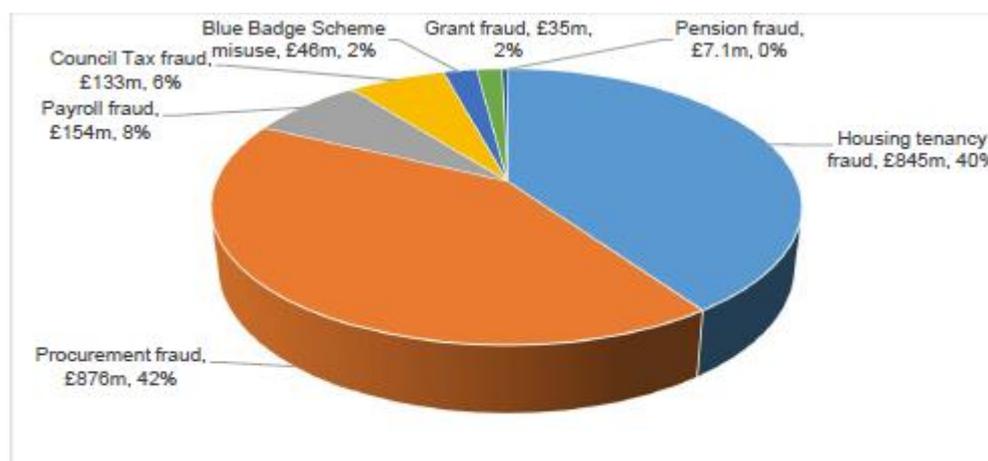
4. **Counter Fraud Activity 2021/22**

4.1 There have been no instances of fraud identified during the year in relation to Council activities.

4.2 However, activity in relation to Revenue and Benefits fraud is detailed below;

- **5** – Council Tax Reduction sanctions (£70 as per a penalty charge). **Total = £350.**

- **17** – Single Fraud Investigation referrals were referred to DWP Fraud and Error Service for Criminal / Compliance investigations. **17** – Not yet looked at by the DWP to date due to ongoing Covid-19 restrictions (The cases referred were for **3 x Housing Benefit and 12 x Universal Credit claims with the two other cases for Pension Credit and Carer's Allowance claims**).

- **143** – Housing Benefit Matching Service referrals in total were received. **14** were positive outcome.

  HB overpayment in total to date as Claimant Error = £4,542.21. + One case was LA error but recoverable = £551.65.

  TOTAL HB Overpayment = £5,093.86

- National Fraud Initiative (NFI) – For Housing Benefit cases, **26** referrals were received and they were categorised in (12) High Risk, (0) Medium Risk, (11) Low Risk and (3) NIL Risk – all dealt with no result.

  For Council Tax Reduction cases, **276** referrals were received and again they were categorised in (26) High Risk and (250) Medium Risk. The High Risk cases had been dealt with no result. The Medium Risk cases are still currently being dealt with.

4.3 Data matching - National Fraud Initiative (NFI)

The Council subscribes to the National Fraud Initiative which matches data held in public and private sector bodies to prevent and detect fraud. This is a bi-annual exercise with a variety of services included in each exercise as prescribed by NFI.

The 2020/21 exercise and subsequent investigations are an ongoing process and the Committee will be subsequently updated when the findings are released by the Cabinet Office.

4.4 Fraud Partnership

The Council is a member of the Lincolnshire Fraud Partnership and as such meet on a regular basis. We work together to create a Fraud

Plan and to share knowledge and expertise and to identify new fraud risks.

During the year we had a number of notifications from the Lincolnshire Fraud partnership informing us of attempted frauds experienced in other partner authorities, these included, attempts to change a creditors bank details, telephone scams where caller purporting to be from HMRC or Police with the objective to get the victim to pay money. False creditor invoices with incorrect bank details. Emails requesting transfer of funds etc.

There has been a significant increase in notifications of attempted fraud in relation to the grants being issued by local authorities to support businesses through Covid-19.

The finance team and relevant other officers are notified upon receipt however are vigilant in their roles.

The Partnership supported the Fraud Awareness Week 13-19 November 2021.

4.5   A number of Internal Audits were undertaken during the year which are relevant to countering fraud;

- Creditors – Substantial Assurance
- Debtors – In Progress

5. Countering Cyber Crime

5.1 West Lindsey District Council is enabling change to reduce the workload on colleagues and increase our counter fraud capability. We are making improvements, including the procedure, the process, the people, this is iterative because we are a learning organisation becoming better each day and that's a great opportunity to protect our assets and the communities we serve.

5.2 Cyber security governance across the council is viewed as good and sufficient at present to manage the cyber risks facing the council, while at the same time we are taking the opportunity to secure funding that will reduce our future costs and increase our positioning:

- The ICT team have completed a PSN Compliance Review that received accreditation (PSN is the connection to central government from Cabinet Office).
- The ICT team have completed a PCI-DSS Compliance Review that received accreditation (PCI-DSS)
- The ICT team also had the benefit of being included in the Network Security Audit, that received Substantial Assurance.
- The ICT team also had the benefit of being included in the Cloud Hosted Services Audit, that received Substantial Assurance.

- The ICT team also had the benefit of being included in the Disaster Recovery and Business Continuity Audit, that received Substantial Assurance.

5.3 **Sector Improvements (reducing our costs and improving our capabilities)**

Local Government Association
Leading the Cyber 360 Peer Review for Local Government Association for Dorset Council

Local Government Digital Committee
The Local Government Digital Committee was set up to represent local public services in the development and implementation of local and national digital outcomes where central and local government come together.

Cyber Tactical Advisory Group Deputy Chair
Developing and coordinating cyber advice and guidance for Local Government at a National level with LGA, Central Government; MHLG, GDS, GSG, NCSC and all devolved administrations.

Cybershare East (WARP) Chair
The group brings together Information Security, Assurance and Governance practitioners on a regional, subregional or partnership basis. We exchange views, listen to guest speakers, undertake training or exercises.

Local CIO Council SOCITM
The Local CIO Council was set up to represent local public services in the development and implementation of national IT strategy, policy, and programmes. It provides challenge, capacity, and leadership in support of the National Government CIO Council.

a. The ICT Team has received further positive feedback from Secretary of State for Levelling Up, Housing and Communities (The Rt Hon Michael Gove MP) who funded us to work with HM Revenue and Customs previously and have offered to fund further cyber security work to enhance our position and ultimately arrangements nationally.

b. We are the first Local Authority's to use the powers available within the Digital Economy Act having identified over £29 million pounds worth of transactions and will be able to help other local authorities implement the same anti-fraud solutions, and more.

c. The Council has progressed with the work to help define the future requirements for the Nightsafe sector program. The programme will define best practise for the Local Government sector, creating the process, procedure and evaluation of alternative approaches and solutions to backups, that would be implemented nationally. This

programme is in partnership with the National Cyber Security Centre (NCSC) and is funded by the Local Government Association.

5.4 Technical Improvements

We have data loss prevention solutions, backup solutions, offline backup solutions, plans, policy, procedures (that are tested), Intrusion Detection Systems (IDS and Intrusion Prevention Systems (IPS). We have infrastructure support contracts, cyber support contracts in place that will help us if needed.

The IT Team have multiple copies of our data in multiple places that are secured along with an approved business continuity plan that is refreshed and tested robustly. As part of this we have an ICT Management Plan that includes our standard responses to a cyber-attack including responses for:

- Denial of Service Attack
- Malware Attack
- Phishing Attack
- Ransomware Attack
- Phishing Attack

We have undertaken two full off site recovery exercises with further tests scheduled (multiple Councils and services, with external governance from Cabinet Office Cyber Expert) and have undertaken a full recovery test twice in three years off site, using different officers (to share the knowledge and experience). This knowledge is currently being used to recover every system as part of a current technology process change.

No business is 100% secure from every attack, however we have a robust level of understanding in the business that is actively being supported by colleagues in IT. We have process and procedures that are tested, and the business is engaged in that process. We have active cyber defense and technology controls.

5.5 Team Improvements

The IT Team have the capability and certification to undertake organisational cyber assessments (Cyber Essentials +) and hold the following cyber accreditation's:

Certified Information Systems Security Professional (CISSP)
Certified Cloud Security Professional (CCSP)
Certified Information Security Manager (CISM)
Cisco Certified Network Engineer (CCNE)
Certified Ethical Hacker (CEH)
Microsoft Cloud Security
BSc (Honours) Computing and IT

Masters in Digital Transformation
Elasticsearch Certification

5.6   **Planned improvements**

The IT Team have taken opportunities to deliver for the Council and all its colleagues, that will further improve the working experience and increase the cyber security posture, these include an enhanced logon procedure and improved security.

Some actions we have taken:

▪ Rejected 936,000 emails because we have defined and implemented the next generation of email security
▪ Scan all other Councils weekly
▪ Scan all east of England schools
▪ Scan all our parish councils so we can understand the security posture they are adopting

The shared services for North Kesteven and West Lindsey District Councils has been praised for its proactive response to tackling the cyber threat to councils as a result of the covid19 pandemic, by developing a cyber response playbook.

"It is vital for the citizens that we serve that we ensure our services and systems are secure so that this essential work can continue uninterrupted. The local digital declaration encourages collaboration and reuse. My officials are commencing a new phase of work on supporting cyber security in local government and I will ask them to contact you to explore any opportunities to reuse or scale your work."
Luke Hall MP

6.   Counter Fraud Policies

The Council has the following policies in place as part of its Counter Fraud arrangements:

● Prevention of Financial Crime Policy;
● Anti-Fraud and Corruption Policy;
● Anti-Bribery Policy.
● Financial Crime Response Plan

The Corporate Policy & Resources Committee are responsible for approving any changes to these policies.

7.   Proactive Work Programme 2022/23

Risk Area	Planned For	Current Status	Responsible Officer
Various fraud areas	2022/23	NFI bi-annual exercise	Financial Services Manager

Fraud Awareness Training - Members	Ongoing	Delivered as part of Member inductions	AD People and Democratic Services
Fraud Awareness Training - Staff	Ongoing	Now part of onboarding and induction.	Financial Services Manager/ Asst. Director People and Democratic Services
Mandatory Training – Cyber Crime Fraud Awareness Anti Money Laundering	Nov 2022	E-learning available on training platform Now part of on boarding requirements. Annual completion	ICT Manager/ Financial Services Manager
Bi-Annual Policies Review	March 2023	Review reported to Governance and Audit June 2024	Financial Services Manager
Joint procurement of Single Persons Discount Review 2022	October 2022	Timeline currently being discussed due to pressure on Revenue Teams with the Council Tax Energy Rebate response priorities	Financial Services Manager
New Counter Fraud Leaflet	Nov 2022	Lincolnshire Fraud Partnership initiative for International Fraud Awareness Week 13-19 November 2022	Lincolnshire Fraud Partnership

Governance and Audit Committee Workplan as at 6 June 2022

Purpose:
This report provides details of reports scheduled for committee for the 2022/23 electoral cycle.

Recommendation:
1. That members note the report.

Date	Title	Lead Officer	Purpose of the report
14 JUNE 2022			
14 Jun 2022	Internal Audit Quarter 4 Report 21/22	Alastair Simson, Principal Auditor, Lincolnshire County Council	From Assurance Lincolnshire
14 Jun 2022	Annual Counter Fraud Report 2021/22	Tracey Bircumshaw, Assistant Director of Finance and Property Services and Section 151 Officer	To inform members of counter fraud activity, instances of fraud during the year and future
19 JULY 2022			
19 Jul 2022	Member Development Annual Report 2021/2022	Ele Snow, Senior Democratic and Civic Officer	To review Member Development for the previous Civic Year and to agree relevant actions for the current Civic Year
19 Jul 2022	Internal Audit Annual Report 2021/2022	Alastair Simson, Principal Auditor, Lincolnshire County Council	To present the annual report.
19 Jul 2022	Annual Voice of the Customer Report 2021/22	Natalie Kostiuk, Customer Experience Officer	To summarise customer feedback from the year 2021/22 and analyse customer contact and demand data to provide a clear view of the voice of the customer.
11 OCTOBER 2022			
11 Oct 2022	Internal Audit Quarter 2 Report 2022/23	Alastair Simson, Principal	To present the Quarter 2 Internal Audit Report.s

		Auditor, Lincolnshire County Council	
11 Oct 2022	Local Government and Social Care Ombudsman (LGSCO) Annual Review Letter Report 2021/22	Natalie Kostiuk, Customer Experience Officer	Report on the Local Government and Social Care Ombudsman (LGSCO) Annual Review letter 2021/22 covering complaints referred to them between April 2021 and March 2022. Examining upheld complaints, learning actions and benchmarking with other authorities.

29 NOVEMBER 2022

10 JANUARY 2023

10 Jan 2023	Internal Audit Quarter 3 Report 2022/23	Alastair Simson, Principal Auditor, Lincolnshire County Council	To present the Quarter 3 Internal Audit Report.

14 MARCH 2023

14 Mar 2023	Internal Audit Draft Annual Plan 2023/24	Alastair Simson, Principal Auditor, Lincolnshire County Council	To present the Draft Annual Plan for Internal Audit for the 2023/24 committee year.
14 Mar 2023	Combined Assurance Report 2022/23	Alastair Simson, Principal Auditor, Lincolnshire County Council	To present the Report from the Combined Assurance aspect for 2022/23

18 APRIL 2023

18 Apr 2023	Internal Audit Quarter 4 Report 2022/23	Alastair Simson, Principal Auditor, Lincolnshire County Council	To present the Quarter 4 report from Internal Audit.