

AGENDA

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

Governance and Audit Committee

Tuesday, 28th November, 2023 at 2.00 pm

Council Chamber - The Guildhall, Marshall's Yard, Gainsborough, DN21 2NA

Members: Councillor Stephen Bunney (Chairman)
Councillor David Dobbie (Vice-Chairman)
Councillor Baptiste Velan (Vice-Chairman)
Councillor Mrs Jackie Brockway
Councillor Christopher Darcel
Councillor Sabastian Hague
Councillor Mrs Angela Lawrence
Councillor Jeanette McGhee
Councillor Roger Pilgrim
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 - 12)

To confirm and sign as a correct record the Minutes of the Meeting of the Governance and Audit Committee held on Tuesday 26 September 2023.

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** (PAGES 13 - 14)
Matters Arising schedule setting out current position of previously agreed actions as at 20 November 2023.
6. **Public Reports for Consideration**
- a) Internal Audit Quarter 2 Report 2023/24 (PAGES 15 - 33)
 - b) Review of Whistleblowing Activity (PAGES 34 - 37)
 - c) Annual Governance Statement Update (PAGES 38 - 43)
7. **Workplan** (PAGES 44 - 46)

Ian Knowles
Head of Paid Service
The Guildhall
Gainsborough

Monday, 20 November 2023

WEST LINDSEY DISTRICT COUNCIL

MINUTES of the Meeting of the Governance and Audit Committee held in the Council Chamber - The Guildhall, Marshall's Yard, Gainsborough, DN21 2NA on 26 September 2023 commencing at 2.00 pm.

Present: Councillor Stephen Bunney (Chairman)
Councillor David Dobbie (Vice-Chairman) and Councillor Baptiste Velan (Vice-Chairman)

Councillor Christopher Darcel
Councillor Sabastian Hague
Councillor Mrs Angela Lawrence
Councillor Jeanette McGhee
Alison Adams
Andrew Morriss

In Attendance:
Emma Foy Director of Corporate Services and Section 151
Peter Davy Financial Services Manager (Deputy Section 151 Officer)
Sarah Elvin Homes, Health & Wellbeing Team Manager
Daniel Watson Director and Engagement Lead, Mazars LLP
Paddy Sadd Manager, Mazars LLP
Katy Allen Corporate Governance Officer
Natalie Kostiuik Customer Experience Officer
Sara Jackson Audit Manager, Lincolnshire County Council
Mark Harrison Principal Auditor, Lincolnshire County Council
Katie Storr Democratic Services & Elections Team Manager
Andrew Warnes Democratic and Civic Officer

Apologies: Councillor John Barrett
Councillor Mrs Jackie Brockway

21 PUBLIC PARTICIPATION PERIOD

There was no public participation.

22 MINUTES OF PREVIOUS MEETING

RESOLVED that the Minutes of the previous Meeting of the Governance and Audit Committee held on 25 July 2023 be approved and signed as a correct record.

23 MEMBERS DECLARATIONS OF INTEREST

Councillor S. Hague declared a non-pecuniary personal interest, in relation to item 6(a), that he had worked with Mazars on an entirely separate project not related to the report.

24 MATTERS ARISING SCHEDULE

Referring to the green marked action entitled "Update on actions and governance related to Water stress issues in Lincolnshire" within the report, the Chairman stressed the importance of the information and requested that this be received sooner rather than later. With no further comment, the Matters Arising Schedule was duly **NOTED**.

25 REPORT TO THOSE CHARGED WITH GOVERNANCE - EXTERNAL AUDIT COMPLETION REPORT (ISA260)

Members considered an External Audit report on the quality of the Statement of Accounts. The report was introduced by Paddy Saad and Daniel Watson of Mazars, two of the Authority's External Auditors. In presenting the report, the key headlines were highlighted, these being on pages 22 and 24 of the report:

- An unqualified audit opinion on the 2022/23 Statement of Accounts was anticipated and the proposed audit opinion had been included in the Draft Auditor's Report attached at Appendix B of that report.
- There had been no material misstatements identified during the audit that required adjustment by officers.
- There had been no public objections to the accounts.

There was one unadjusted misstatement to note in relation to the Statement of Accounts which related to the Intangible Assets. The balance sheet in the prior period (2021/22) contained a classification misstatement of £275k between intangible assets and property, plant and equipment. In the prior period the Council recognised all intangible assets under construction within the property plant and equipment note as tangible assets under construction. Officers did not propose to adjust the financial statement for this item on the grounds of materiality. Assurance was offered by the Auditors that this was of minimal impact or concern.

Members noted that at the time of preparing the report there were a small number of matters which remained outstanding as outlined in section 2 of Appendix A. These were around sample testing and were due to be completed shortly. Mazars were also awaiting assurances from the pension fund auditors to finalise their work on the Council's defined benefit pension liability. This work was anticipated to be completed in October at which time the statement of accounts for 2022/23 could be formally signed off.

With regard to the Value for Money commentary, it was anticipated that there were no significant weaknesses to report in relation to the arrangements that the Council had in place to secure economy, efficiency and effectiveness in its use of resources. Further detail on the Value for Money work was provided in section 7 of the report. It was noted that there was one risk identified in the financial sustainability, with the Audit Partners commenting that

this was a holistic local government concern. It was also confirmed that there had been no change to the audit strategy memorandum.

Section 5 in Appendix A outlined internal control recommendations identified during the course of the Audit by Mazars. One recommendation had been made with regards to deactivation of leavers system user profiles.

Debate ensued, and Members enquired about the delay in issuing the final audited statement of accounts. In the questioning, Members learned that the final figures from the West Yorkshire Pensions Authority were expected by the end of October, which would then allow the Audit to be concluded. There were no specific reasons provided for the delay in reviewing the pensions liability, with enquiries made to the relevant bodies, including the Pensions Board at Lincolnshire County Council, it was suggested given the work Officers had undertaken to prepare accounts to meet the statutory requirements, the response was less than adequate.

RESOLVED that the content of the report be accepted.

26 ANNUAL GOVERNANCE STATEMENT 2022/23

Members considered the Annual Governance Statement for 2022/23. The Committee were asked to approve of its content for its inclusion within the Audited Statement of Accounts.

Members had at a previous meeting approved a draft version, the main revisions were highlighted to the Committee, these being the inclusion of the annual audit opinion, which had been outstanding, and the appointment of a permanent Monitoring Officer, who would join the Council on 1 November 2023.

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

RESOLVED that having reviewed the updated Annual Governance Statement, its inclusion in the 2022-23 Financial Statements be approved.

27 INTERNAL AUDIT QUARTER 1 REPORT 2023/24

Members considered a report which provided an update of progress, by the Internal Audit partner, as at 15 September 2023, against the 2023/2024 annual programme, which had been agreed by the Governance and Audit Committee at its meeting in April 2023. As of the Committee meeting, one assurance audit had been completed and two audits were currently in progress.

The completed audits being:-
Equality Impact Assessments – Adequate Assurance

The in progress audits included:-
Cyber Security
Key Project – Refurbishment of Saxilby Footbridge

Information on each was included within the body of the report provided by Lincolnshire Audit. Members noted the delay in start times, but progress had now been made with timelines now appearing in the Plan. There were no concerns that the Plan would not be completed within year. The Principal Auditor advised that there were no high management actions outstanding, as noted on page 86 and 87 of the report pack.

Debate ensued, and Members enquired about several aspects of the report and the work of the Audit partners. In response to a query about the equality impact assessment changes, Members learned that the arising audit actions were scheduled to be completed by April 2024.

Assurance was requested about the potential for overdue actions and rolling on of due dates in the work conducted by the internal audit partner. In this questioning, Members learned that the audit partners would follow any concluded audits through continuous contact with the relevant officers. Regarding concerns about meeting audit deadlines following possible drifts in these dates, Members heard that the focus of the Committee was to liaise efficiently with officers and to ensure a conclusive response. It was suggested by the Chairman it would be most appropriate to bring in the relevant director to answer the Committee's questions about the audits.

In a related question about the internal audit team's capacity to carry out the reviews, Members learned that the audit partners had recently recruited a new IT auditor internally with an in-house specialist, and the team working with West Lindsey District Council was recently fully staffed. Training was also given on the new audit approaches in line with the CIPFA code.

Discussion occurred on the review work and actions on IT security. During the questioning, Members heard that the fieldwork date for the ICT audit was planned and noted in the report. The scope of the Audit would follow what was known as "the 10 steps for cybersecurity" which included items like removable media, user access, and malware. In answer to a related query about the utilisation of the One Council system, Members learned that the audit process was underway, and comment could only reasonably be made once the audit results were known. In light of Members interest it was suggested that information relating to the 10 steps be distributed more widely to members.

RESOLVED that having considered the content of the report, no further actions be identified.

28 SIX MONTHLY STRATEGIC RISK REPORT

Members gave consideration to the six monthly review of Strategic Risks facing the Council as at September 2023. The Corporate Governance Officer introduced the report and advised that three new risks had been added namely:

- Cost related to the proposed asylum centre at Scampton may have an adverse impact on financial sustainability,
- Central Lincolnshire Local Plan may not deliver land required for sustainable development to meet the needs of residents, businesses and communities;
- Inability to deliver Climate change ambitions and not deliver net zero carbon

emissions by 2050

Furthermore the likelihood score related to the Council's governance having the ability to support quality decision making had changed. Members were provided with brief context in respect of each risk.

Debate ensued, and there were numerous contributions on the climate change-related risk. Members' contributions included comments about the recently changed national picture and guidance and the potential effects on the work of local authorities in meeting the 2050 target for net zero. The Chairman invited those concerned to address the Environmental and Sustainability Working Group. He also informed Members that the Annual progress report of that Group was due for consideration at the Prosperous Communities Committee which Members may find useful to understand the progress that had been achieved. The Council's position remained to identify stepped targets for reducing emissions.

Regarding the new RAF Scampton risk and comments made about the costs on the Council, the Director of Corporate Services and Section 151 Officer outlined that any attributable costs were reported to the Corporate Policy and Resources Committee and the Committee would continue to receive those reports on a quarterly basis.

During the discussion a Member sought to understand when the assessment of housing need was last undertaken and whether it was considered current enough and fit for purpose given the volatile and changing housing market. It was questioned whether there was a risk that the type of property been built would not meet the need established, creating a potential risk around homelessness. Enquiries would be made and the information reported back through matters arising to this Committee.

It was questioned by the Member Champion for Risk, as to whether the current practice of receiving reports every six months was still appropriate, given the increase in risk. It was noted this was a matter for Members to determine and it was suggested a change in frequency of reporting could be considered as part of the revised Risk Management Strategy which was due before Committee in coming months. Further consideration would be given to reporting frequency and reporting style outside of the meeting.

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.

29 MEMBER DEVELOPMENT: REVIEW OF ORIGINAL INDUCTION; REVISED TRAINING PROGRAMME FOR THE REMAINDER OF THE CIVIC YEAR; AND TO AGREE TRAINING PRINCIPLES

Members considered a report which provided an overview of the original Member Induction Programme, detailed the need to revise the approach, and presented a revised induction programme, in response to feedback received. The revised draft plan would run for the period October 2023 to April 2024 and the report sought to establish some agreed principles in organising training for Members.

This report provided the background to the 2023 Induction Programme for Members, the

reasoning for its suspension, recognising the changed profile of Councillors, and offered a proposed an amended approach in which aimed to complete the original Induction Programme.

Throughout the report, there was an assumed commitment required from Councillors and Officers alike to ensure the amended programme was delivered as advertised, and that attendance by Councillors was maintained.

There were three themes detailed within the report, explaining a tiered approach, with the intention of meeting the brief given by Leading Members that the programme should be accessible and manageable. There were also new approaches detailed in terms of alternative delivery methods, such as video briefings and online options.

The Committee was asked to approve the new approach, and training to be completed between October 2023 and April 2024, with approval required for any subsequent actions to take place.

Debate ensued, and Members supported the revised programme and recognised the work commenced by officers with the new administration and the opportunities for more accessible sessions, with early evening and hybrid options utilised.

In response to a query about equality and diversity training, Members learned that an online training module would be created, with the programme to be delivered by April 2024, with the module potentially including information on unconscious bias.

In discussing the administration of other related training material and the programme's administration, Members were informed that further publication of the Overview and Scrutiny handbook and the Planning Committee training would occur shortly after the meeting, following approval from the Governance and Audit Committee of this report.

RESOLVED that:-

- (a) the content of the report and current position be supported and noted;
- (b) the proposals contained with the report which would formulate the Member Training Plan for the remainder of the Civic Year 23/24, detailed in Section 3 of the report and summarised in Appendix 2 be approved;
- (c) the Officer training plan to be run alongside the Revised Member Induction Plan, referenced in section 3.6, be acknowledged and supported;
- (d) the training principles, and revised delivery methods, detailed throughout the report and summarised in Appendix 2, to be introduced in recognition of the revised make-up of the Council following the all-out Election in May 2023 and feedback received to date be approved; and
- (e) the next steps to be undertaken by the Member Development Group detailed in section 7 which would begin to inform the Year 2 Training Plan for approval by this Committee in April 2024 be approved.

30 LOCAL GOVERNMENT AND SOCIAL CARE OMBUDSMAN (LGSCO) ANNUAL REVIEW LETTER REPORT 2022/23

Members considered a report which examined the Local Government and Social Care Ombudsman (LGSCO) Annual Review Letter 2022-23 which covered complaints that were either referred to (or decided by) the LGSCO during the period April 2022 to March 2023. Historical data on complaints handled by the LGSCO, was included in the report along with comparisons to previous year's figures and findings.

The report compared how West Lindsey District Council (WLDC) had performed overall nationally and in comparison, with 20 other similar authorities in terms of the number of complaints referred, investigated and upheld by the LGSCO. During the 2022/23 period a total of 12 new complaints were referred to the LGSCO.

Along with the new complaints referred to them the LGSCO also reached decisions on three complaints that were outstanding from the previous year. These were complaints referred to them in 2021/22 but not completed until 2022/23.

In total the LGSCO made 14 decisions. Eight complaints were closed after initial enquiries, two were referred back for local resolution, one was incomplete/invalid, one was investigated and upheld, and two were investigated and not upheld.

At the end of the 2022/23 period there was one outstanding complaint that was still with the LGSCO, an investigation was ongoing, and a decision was received in 2023/24. The complaint was not upheld. Members were advised that more details would be included in the "decided section" of next years report.

The one upheld complaint was in relation to the Home Choices service, more information including the learning actions and recommendations made by the LGSCO were included within the report. The Homes, Health and Wellbeing Manager was present to answer any questions about the upheld complaint.

Debate ensued, and the Chairman welcomed the details of the complaints referred to the LGSCO noted within the report. Members questioned about the upheld housing complaint, where the Homes, Health, and Wellbeing Manager explained that for any issues or times where the Homelessness Charter was not being adhered to, she was the best Officer to follow up on any reported concerns and would follow up on any issues herself.

Responding to a comment about the dismissed planning enforcement complaints, the Customer Experience Manager explained that this was a good assurance of performing properly and that the complaint process internally at West Lindsey District Council was sound.

In reply to a query about the process of the LGSCO's closing complaints after initial enquiries, the Customer Experience Manager explained that there were no follow-ups from the complainants when this action was taken. In a related query about any vexatious complaints, Members learned that none had been reported against West Lindsey District Council but that any would seek guidance on their response from the Customer Experience Manager.

RESOLVED that the Local Government and Social Care Ombudsman Annual Review letter 2022/23 and report be welcomed, and having scrutinised its content the Committee have assurance that the current complaint handling procedures are functioning adequately.

31 LGA PEER CHALLENGE UPDATE REPORT

Members gave consideration to the update on the latest position regarding the Council's next LGA Corporate Peer Challenge, which was scheduled for 2025.

The Local Government Association (LGA), of which West Lindsey District Council was a member, offered all local authorities a Corporate Peer Challenge once every five years, which included a follow-up review to monitor progress against any recommendations made. The Council last undertook a Corporate Peer Challenge in January 2020, with a follow-up review taking place in February 2022; therefore the Council's next full Corporate Peer Challenge was due no later than 2025.

A report to Council on 4 July 2022 stated under 'Next Steps' that: "West Lindsey's next, full peer challenge is scheduled to take place in 2024 and officers will begin work to prepare for this in collaboration with key stakeholders and decision makers." The report asked members to note a change to this timetable, as detailed in the report and the rationale for this was explained to Members.

In response to a query about the process of a Corporate Peer Challenge, Members learned that the review panel featured those from Local Authorities of similar political backgrounds, size, and funding levels, with some consideration of similar aims to the reviewed Local Authority.

With no requirement for a vote, the change in timing for the Council's next LGA Corporate Peer Challenge from 2024 to 2025 was **NOTED**.

32 AUDITED STATEMENT OF ACCOUNTS 2022/23

Members considered the Audited Statement of Accounts for 2022/23. An introduction was provided by the Section 151 Officer, who advised that the Statement of Accounts 2022/23 had not received a formal audit opinion due to the delay in the pensions liability audit, but that the accounts as they stood would receive an unqualified audit opinion. The Statements reflected the Authority's financial activity for the year up to 31 March 2023.

The Council had continued to deliver its executive business plan activities to achieve its corporate objectives, through investment projects and service delivery. The Council had achieved the statutory deadlines for the preparation of the accounts and as the auditors outlined only the pension fund audit and some sample testing was left outstanding before full certification of the statements. The Audit completion report earlier on the agenda outlined the non-adjusting misstatement which the Auditors had identified and one control risk which had been rectified.

The narrative report provided an illustrative and comprehensive view of the Council and its

performance and achievements in delivering corporate plan objectives. The Balance sheet on page 39 in the supplementary agenda pack reflected net assets of £43.842m which reflected the impact of a significant reduction in the pension liability, and which was planned to reduce further over a period of 20 years.

The Council's useable reserves decreased marginally from £28.608 million to £28.157 million with £19.3 million earmarked for future investment and service improvements and to mitigate risk. The General Fund working balance exceeded the minimum requirement of £2.5 million and would provide some resilience to potential changes in future funding streams in the medium term.

The Comprehensive Income and Expenditure Account on page 38 reflected a surplus on the provision of services of £(1.841) million, and after other adjustments showed a total comprehensive income and of £(35.621) million. The surplus on the provision of services was reconciled to the actual revenue outturn position in note 7 the Expenditure and Funding analysis.

The Cashflow statement on page 51 of the supplement agenda pack showed a net decrease of cash of £1.344 million, which reflected the significant amount of grant funding which the Council was holding had now partly been expended. In terms of the accounts document the auditors identified a small number of presentational items and the Statement of Accounts that was originally certified by the Chief Finance Officer and published had now been updated accordingly. There had been no events after the reporting period to declare and no requests to inspect the accounts during the statutory period. The Deputy Section 151 Officer thanked the finance team for all their hard work and invited responses.

Lengthy questioning ensued and explanation was requested and received regarding the details of the movement in usable reserves. Members heard that the Authority had about £6 million in general fund reserves that could be utilised, with the lower safety limit being judged at around £4.5 million, with this carefully monitored, for any short or long-term concerns. The Council could have used those unearmarked reserves, such as if no central Government funding was received during the COVID-19 pandemic.

Members sought clarification on the mortality assumptions within the report, with the lifespan assessment reduction coming from Price Waterhouse Coopers, West Lindsey District Council's actuary. The actuary reduced longevity in the pension assessment partly due to COVID-19 and other related factors. This change was measured to be within the reasonable range of mortality.

Members heard the staffing levels absences, as noted on page 28 of the supplement report pack, were only for employees directly employed with the Council and omitted SureStaff and other West Lindsey District Council companies, such as Market Street Renewal. Further checks on these companies' long-term and short-term absences were agreed to be made and reported back.

In a query about the target time to resolve a complaint being slower than the actual time it took, the Section 151 Officer explained that the setting of the targets was outside of the purview of the Governance and Audit Committee but that this comment would be reported to the relevant Committee, Overview and Scrutiny, for further review. The same concern would also be reported on the Corporate Health performance, specifically ensuring adequate staff

was available to manage increased physical access to the Council.

Members enquired about the gross income reduction in the 'Our Place' section, which was explained as being due to the capital accounting aspects with the Southern SUE project in the 2021/22 accounts. This meant less income and expenditure for the 2022/23 accounts.

In reply to a query about the assets and the increase in the value of the property, plant and equipment, Members heard that the Authority did not budget for non-cash adjustments but that there were regular re-evaluations and adjustments to the statutory accounts.

In a late exchange with one of the external audit partners, it was reported that the Authority was among the first to complete its accounts under the Mazars umbrella of local authorities compared to its benchmarking. There was no possibility of fines concerning the delay in issuing the audited statement of accounts, with only a short statement required to explain the reason for the delay in confirming the audited statement of accounts.

The Chairman also raised the possibility of an additional recommendation to request that the Overview and Scrutiny Committee review the accounts and budget-setting processes. Thanks were given to the audit partners by the Chairman, as this was the final set of audited statement of accounts that Members would receive from Mazars, with KPMG being the new external audit partners.

The Chairman explained that due to a delay with the auditing of the Statement of Accounts concerning the pension liabilities and not being able to pass any recommendations without all the information, Members would have to adjourn the meeting and find a suitable date to return to consider this item and any recommendations formally.

Note: The meeting was adjourned at 3.28 PM to a future date to be advised

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	Distribution of Planning Committee Training Dates	The dates for Members' training for Planning Committee topics be distributed after the meeting. Details of actions required as per minute 29 of the 26 September 2023 meeting.	Update: The dates for the remainder of the 23/24 civic year have now been distributed to Members.	28/11/23	Claire Stockdale
Black	Distribution of Overview and Scrutiny Handbook	The Overview and Scrutiny Handbook be distributed after the meeting. Details of actions required as per minute 29 of the 26 September 2023 meeting.	Update: Member Handbook has been distributed.	31/10/23	Ele Snow
Black	Requested further information on House building including mortgage accessibility and assessment of dwelling	Members noted that there was a reported national decrease in housebuilding and mortgage access which may impact local supply. Subsequent questions asked when the assessment of the housing need was last made, and what was being done with the subsequent results. Details of actions required as per minute 28 of the 26 September 2023 meeting.	Update: The recently published 'Central Lincolnshire Five Year Land Supply' report covers this information and is available via https://www.n-kesteven.gov.uk/central-lincolnshire This was scheduled to be shared on Friday 24 November via the Member Newsletter.	23/01/24	Rachael Hughes

Green	Members request for Local Authority Financial Benchmarking	At the June 2023 meeting, officers agreed to distribute the soon to be available financial benchmarking information from the Office for Local Government outside of the meeting. Details of actions required as per minute 10 of the 13 June 2023 meeting.		28/11/23	Emma Foy
Green	Counter Fraud Assessment Report	Add report onto the Committee workplan once the work commissioned (starting on 27 November 2023) has been completed.		16/04/24	Emma Foy
Green	Information Distribution about the '10 Steps' in cybersecurity	Members requested further information on the '10 Steps' protection for cybersecurity mentioned in the Internal Audit report. Details of actions required as per minute 27 of the 26 September 2023 meeting.		22/12/23	Nova Roberts
Green	Update on actions and governance related to Water-stress issues in Lincolnshire	At the June 2023 Meeting of the Committee, Members enquired about the actions and governance of water-stress issues within Lincolnshire. Officers agreed that this information would be distributed to Members outside of the meeting. Details of actions required as per minute 10 of the 13 June 2023 meeting.	This action has recently been re-allocated. The information will be supplied no later than mid December.	26/09/23	Ady Selby



**Governance and Audit
Committee**

Tuesday, 28 November 2023

Subject: Internal Audit Quarter 2 Report 2023/24

Report by:

Head of Service – Corporate Audit & Risk
Management – Lincolnshire County Council

Contact Officer:

Emma Foy, Director of Corporate Services and
Section 151 Officer

Emma.foy@west-lindsey.gov.uk

Purpose / Summary:

The report gives members an update of progress,
by the Audit partner, against the 2023/2024
annual programmes agreed by the Audit
Committee in April 2023.

RECOMMENDATION(S):

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

IMPLICATIONS

Legal: None.

Financial: FIN/110/24/SL

There are no financial implications arising from this report. Information contained within the report.

Staffing : None.

Equality and Diversity including Human Rights :

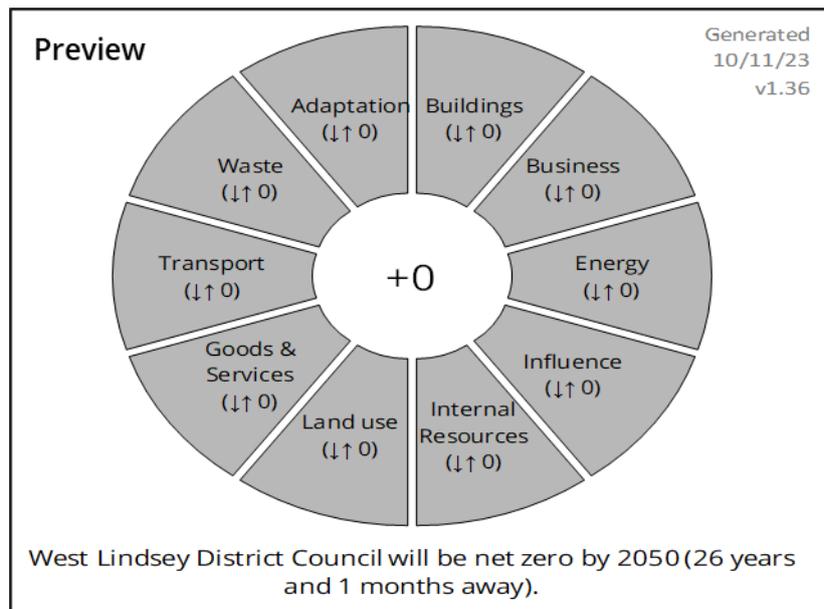
None.

Data Protection Implications :

None.

Climate Related Risks and Opportunities:

None directly arising from this report.



Section 17 Crime and Disorder Considerations:

None.

Health Implications:

None.

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

None.

Risk Assessment :

None.

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



Internal Audit Progress Report – November 2023

The Head of Internal Audit is required to provide a written status report to Senior Management and Members, summarising internal audit activity.

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Role of Internal Audit

The requirement for an internal audit function in local government is detailed within the Accounts and Audit (England) Regulations 2015, which states that a relevant body must:

'Undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards and guidance.'

The standards for 'proper practices'; are laid down in the Public Sector Internal Audit Standards [the Standards -updated 2017].

The role of internal audit is best summarised through its definition within the Standards, as an:

'Independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.'

The District Council is responsible for establishing and maintaining appropriate risk management processes, control systems, accounting records and governance arrangements. Internal audit plays a vital role in advising the District Council that these arrangements are in place and operating effectively.

The District Council's response to internal audit activity should lead to the strengthening of the control environment and, therefore, contribute to the achievement of the organisation's objectives.

The Purpose of the Report

In accordance with the proper internal audit practices (Public Sector Internal Audit Standards), and the Internal Audit Charter, the Head of Internal Audit is required to provide a written status report to Senior Management and Members summarising:

- the status of live internal audit reports.
- an update on progress against the internal audit plan.
- a summary of internal audit performance, planning and resourcing issues; and
- a summary of significant issues that impact of the Head of Internal Audits annual opinion.

Assurance opinions are categorised as follows:

Substantial	A reliable system of governance, risk management and control exist, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.
Adequate	There is a generally reliable system of governance, risk management and control in place. Some issues of non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.

Limited

Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.

No

Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control are inadequate to effectively manage risks in the achievement of the objectives for the area audited.

Performance Dashboard

Figure 1

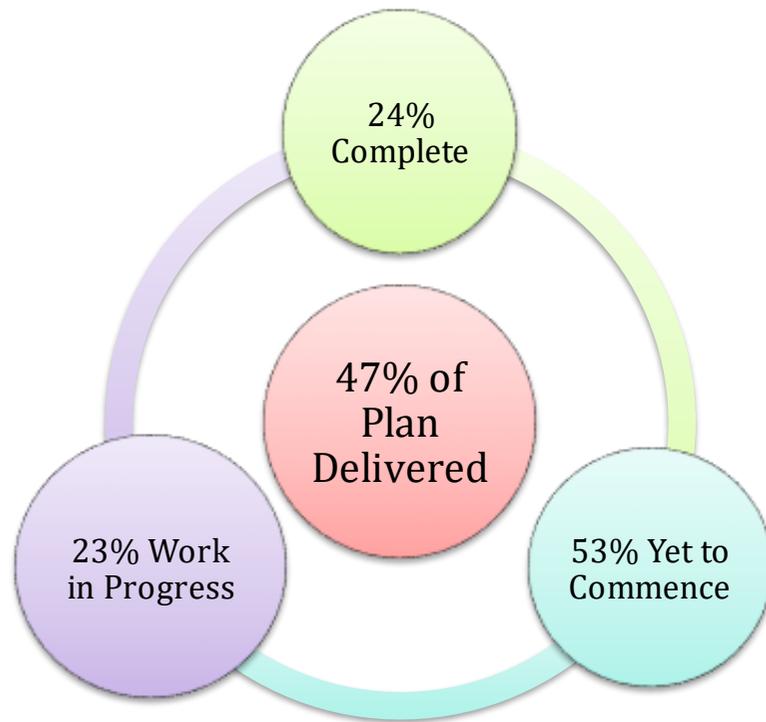


Figure 1 shows the completion of the internal audit plan to date. As quarter 1 focused on internal staff training, we will deliver the audit plan across the remaining 9 months. Our expected progress as at 31 October would be 44% of plan delivered (this includes both completed audits & work in progress). Agreed fieldwork start dates are in place for the remaining audits inline with both our resources and management availability. Adhering to these dates will allow our audit plan to be delivered by 31 March.

Figure 2 shows the feedback received for the work completed. There is an expectation that all clients will provide feedback on their audit experience with the team. The results of audit feedback will be used by managers in developing team and individual improvements as well as to inform training requirements and quality learning across the entire audit team.

We have received feedback for two completed audits, Equality & Diversity and Key Project – Refurbishment of Saxilby Footbridge. This is shown below.

Figure 2



Update on Internal Audit Activity

Since our last progress report in September 2023, we have agreed our audit schedule with Management Team and our resources are in place to deliver the remainder of the audit plan. We have been successful in filling our vacant Senior Auditor positions. To support timely delivery of the Council's Internal Audit plan across the remainder of the year, we will also be utilising some external resource. As part of our resource planning, we regularly and closely monitor progress with delivery so that we can assure Management & Members of our ability to deliver the plan in real time. Further details can be found in the Planning & Resourcing section of this report.

Completed

We have issued one audit report during this period:

Key Project – Refurbishment of Saxilby Footbridge – Adequate Assurance

The summary of key observations is provided in the Executive Summary section of this report.

In Progress

We have three audits in progress:

ICT – Cyber security

ICT- Incident Management

Procurement

Combined Assurance

Annually we undertake our combined assurance work, where we identify and map the main sources and types of assurance across the Council and coordinate them to best effect. The outcome of this work is a Combined Assurance map and a Combined Assurance report. The map supports the development of the Internal Audit plan as well as being a key management tool. The Combined Assurance report will be reported to Governance & Audit Committee at a future meeting.

Analysis of Audit Reviews

The table below shows the audits completed since April 2023 along with details of the actions. One action is overdue; however significant work has been undertaken towards completing this. This action relates to bi-monthly reporting of Council Tax accounts on hold to ensure debt is being pursued. Although this is yet to be in place, the team have undertaken a full review of all accounts on hold and bi monthly reporting will commence from 1 December. A detailed update can be found in Appendix 2.

Audit Review	Report Date	Audit Sponsor	Assurance Opinion	Total Management Actions	Not Accepted	Not Yet Due	Completed	Overdue	
								High	Medium
ICT Patch Management	Apr-23	Director Change Management & Regulatory Services	High	0	0	0	0	0	0
ICT Asset Management	Apr-23	Director Change Management & Regulatory Services	Substantial	8	0	5	3	0	0
Risk Management	Apr-23	Director of Corporate Services	Substantial	5	0	1	4	0	0
Key Control testing	May-23	Director of Corporate Services	Substantial	5	0	0	4	0	1
Key Project - CRM System	May-23	Director Change Management & Regulatory Services	Consultancy	0	0	0	0	0	0
TOTAL								0	1

Audit Review	Report Date	Audit Sponsor	Assurance Opinion	Total Management Actions	Not Accepted	Not Yet Due	Completed	Overdue			
								High	Medium	Low	Critical
2023/24											
Equality Impact Assessments	Jul-23	Assistant Director People & Democratic	Adequate	11	0	8	3	0	0	0	0
Key Project – Refurbishment of Saxilby Footbridge	Oct- 23	Director Planning, Regeneration & Communities	Adequate	12	0	12	0	0	0	0	0
TOTAL								0	0	0	0

The table below shows the actions remaining to be implemented from reports issued prior to April 2023. No actions are overdue and 5 actions are not yet due to be completed.

Audit Review	Report Date	Audit Sponsor	Assurance Opinion	Total Management Actions	Not Accepted	Not Yet Due	Completed	Overdue	
								High	Medium
2020/21 ICT Email Security	02/02/2021	Director Change Management & Regulatory Services	Substantial	6	0	0	6	0	0
2021/22 Key Control testing	22/08/2022	Director of Corporate Services	Substantial	5	0	2	3	0	0
2021/22 Carbon Management	18/05/2022	Head of Policy & Strategy	Substantial	1	0	0	1	0	0
2022/23 Contract Management	21/12/2022	Management Team	Substantial	4	0	3	1	0	0
TOTAL								0	0

Executive Summaries of 'Limited' or 'No' Assurance Opinions

There have been no reports issued during this period with a Limited or No Assurance Opinion.

Executive Summaries of ‘Substantial’ or ‘Adequate’ Assurance Opinions

The table below provides a summary of the substantial or adequate assurance reports published since the last progress report.

Audit Review Title: Key Project – Refurbishment of Saxilby Footbridge					
Audit Sponsor	Assurance Opinion	Management Actions			
Director Planning, Regeneration & Communities	Adequate	Low 4	Medium 8	High 0	Critical 0
<p>Summary of Key Observations:</p> <p>As part of the Internal Audit plan for 2023/24, audit have undertaken a review of the Key Project – Refurbishment of Saxilby Footbridge in order to provide assurance that effective arrangements, systems and processes are in place to support the delivery of the project.</p> <p>The review found that clear governance and management processes are in place and the Council has ensured that the heritage of the bridge remains unharmed. There is a framework in place to support the effective delivery of Projects across the Council, however further work is required to ensure full consistency of application, understanding of roles and responsibilities, compliance and completion of project documentation at the relevant stages.</p> <p>While the Project Team had clear lines of reporting within the project, the programme update reports to the Land, Property and Growth Programme and the Portfolio Boards provide limited insight into the delivery and financial position of the Saxilby Footbridge Refurbishment Project. The provision of detailed key project data will support the Board in effectively monitoring progress, providing challenge and being able to make fully informed decisions in relation to the project.</p> <p>Although the project forecasts an overspend and the bridge is due to be returned later than planned, this was primarily due to unforeseen repairs identified during the works undertaken and a protracted tender process following a lack of supplier interest, rather than a lack of governance or the issues raised within the report.</p>					

The new Project Office approach introduced in mid-2023 will provide closer collaboration between the Project team and Project Office. This should improve the quality of project documentation, enhance oversight and transparency and support effective decision making.

A number of recommendations were made to strengthen the processes in place, which included: -

- Details and justification are provided in the update reports where a red or an amber RAG status has been identified for both financial and delivery progress
- The Project Delivery Plan is updated with the required project data, regularly reviewed for completeness and accuracy
- Quality Assurance is undertaken on the project by the Project Office team including stage documentation prior to submission
- The Project Management Framework is updated to incorporate the new approach of the Project Office and this is implemented for the remainder of the project
- All project documentation should be stored within the Project Office Hub
- Seek legal advice as to the ownership of the Footbridge so that the implications are fully understood and an informed decision around its ownership can be made by the Council

Planning and Resourcing

The table below shares an update on the delivery programme for the Council’s audits. This will include audit assignments from 2022/23 and 2023/2024. The report will hold a maximum of two years of internal audit work to allow the progress and delivery to be monitored. As there has been a change to the assurance ratings applied to assurance work from 2023/2024, the equivalent updated rating has been included for 2022/2023.

For the remaining Q3 & Q4 audits, we have provided intended fieldwork start dates to support Members in their monitoring of delivery. *Please note that these are intended start dates but could be subject to change if unforeseen circumstances arise.*

Key to the colour coded table

Green – Complete, Amber- In Progress

Work Plan

Audit Review	Audit Sponsor	Scoping	Audit Objective	Fieldwork	Draft Report	Final Report	Assurance Opinion / Equivalent
ASSURANCE WORK 2022/2023							
ICT Patch Management	Director Change Management & Regulatory Services	✓	✓	✓	13/01/23	12/04/23	High
ICT Asset Management	Director Change Management & Regulatory Services	✓	✓	✓	01/04/23	06/04/23	Substantial
Key Control testing	Director of Corporate Services	✓	✓	✓	19/05/23	22/05/23	Substantial
Key Project – CRM System	Director Change Management & Regulatory Services	✓	✓	✓	04/05/23	22/05/23	Consultancy

Audit Review	Audit Sponsor	Scoping	Audit Objective	Fieldwork Commences	Draft Report	Final Report	Assurance Opinion or Equivalent
ASSURANCE WORK 2023/2024				(W/C)			
Equality Impact Assessments	Assistant Director People & Democratic	✓	✓	16/06/23	25/07/23	02/08/23	Adequate
Key Project Review – Refurbishment of Saxilby Footbridge	Director Planning, Regeneration & Communities	✓	✓	25/09/23	25/10/23	08/11/23	Adequate
ICT Cyber Security	Director Change Management & Regulatory Services	✓	✓	25/09/23	31/10/23	TBC	TBC
Combined Assurance	Director Corporate Services	✓	✓	28/11/23			
Procurement	Director Commercial & Operational Services	✓	✓	20/11/23			
ICT Incident Management	Director Change Management & Regulatory Services	✓	✓	04/12/23			
Key Control testing	Director Corporate Services			29/01/23			
Levelling Up Fund Phase 2	Director Planning, Regeneration & Communities			08/01/23			
Performance Management	Director Change Management, ICT & Regulatory Services			08/01/23			
Safeguarding Policy	Assistant Director People & Democratic			29/01/23			

Overdue Critical or High priority actions

There are no overdue Critical or High priority actions to report during this period.

Overdue Medium and Low priority actions

Audit Review	Audit Sponsor	Priority	Agreed Action	Owner	Original Due Date	Current Due Date	Comments
WLDC 2022/23 Key Control Testing	Director of Corporate Services	Medium	All accounts on hold will be reviewed on a bi-monthly basis to ensure debt is being pursued.	Revenues Manager	30/06/23	31/10/23	<p>All accounts on hold have been reviewed to identify any with an outstanding balance and an old date. A weekly review report has also been produced.</p> <p>A bi-monthly report will be produced from 1 December which will ensure no accounts are missed moving forward.</p> <p><i>Revised Date 31 December 23</i></p>

Agenda Item 6b



**Governance and Audit
Committee**

Tuesday, 28 November 2023

Review of Whistleblowing Activity 2022-23

Report by:	Assistant Director People & Democratic Services
Contact Officer:	Lisa Langdon Assistant Director People & Democratic Services & Monitoring Officer Lisa.Langdon@west-lindsey.gov.uk
Purpose / Summary:	To provide the Governance and Audit Committee with a summary of Whistleblowing incidents received in the Financial Year ended 31 March 2023.

RECOMMENDATIONS:

- 1. That the Governance and Audit Committee note the contents of the report**
- 2. That the Governance and Audit Committee continues to receive annual reports in relation to the policy implementation and incidents**

IMPLICATIONS

Legal:

Review of the Council's arrangements for whistleblowing on an annual basis ensures that the organisation continues to meet its statutory obligations in respect of whistleblowing legislation and represents good governance.

Financial: FIN/111/23

There are no specific financial implications associated with this report. Effective whistleblowing arrangements assists the Council to ensure that any misconduct / wrongdoing which could have a detrimental financial impact on the Council is appropriately dealt with.

Staffing:

None identified.

Equality and Diversity including Human Rights:

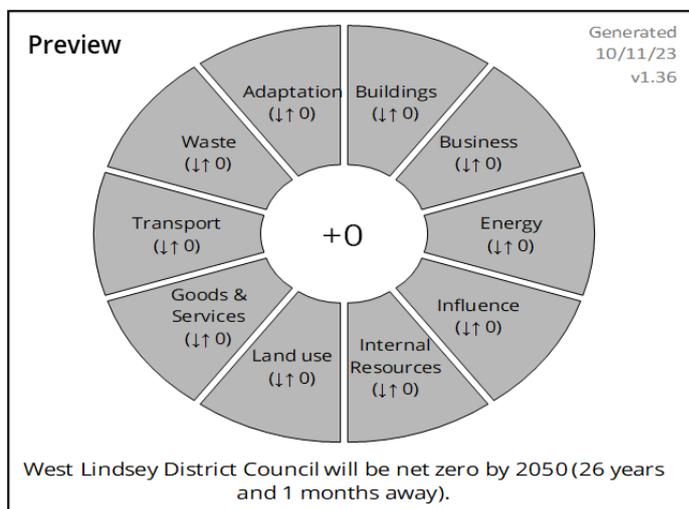
West Lindsey District Council has a commitment to Equality.

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, and sexual orientation.

Data Protection Implications:

None identified.

Climate Related Risks and Opportunities:



None identified.

Section 17 Crime and Disorder Considerations:

None identified.

Health Implications:

None identified.

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

None.

Risk Assessment:

The legislation gives all employees protection from suffering any detriment as a result of making a protected disclosure. Whilst members of the public are not protected by law, the Council treats all whistleblowers in the same way. Information is available to employees and members of the public on how they can access the Council's whistleblowing process and the Council considers actions to raise awareness. Assurance that concerns are dealt with effectively is provided to the Council's Governance and Audit Committee through this annual report.

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 updates on this matter since 2008.
- 1.2 The policy was reviewed by the Governance and Audit Committee in 2021, and the Joint Staff Consultative Committee were consulted. The reviewed policy was presented to the Corporate Policy and Resources Committee in April 2022 and was approved for adoption.

2. Whistleblowing Policy

- 2.1 The Council's HR Team, Lincs Legal and the Council's Internal Auditors have all been consulted in relation to the compilation of this report.
- 2.2 No referrals were made to the Whistleblowing helpline during the period 1st April 2022 to 31st March 2023.
- 2.3 There have been no incidents of whistleblowing raised internally within the Council.
- 2.4 This report is presented to the Governance and Audit committee annually; even in the event of no whistleblowing incidents.
- 2.5 The policy continues to be communicated to staff and is included in the quarterly corporate induction programme. The policy is also on the Council's website.

3. Recommendations

1. That the Governance and Audit Committee note the contents of the report.
2. That the Governance and Audit Committee continues to receive annual reports in relation to the policy implementation and incidents.

Agenda Item 6c



**Governance & Audit
Committee**

Tuesday 28th November 2023

Subject: Annual Governance Statement 2022/23 Action Plan Update (Areas for Improvement During 2023/24)

Report by:

Assistant Director People & Democratic Services

Contact Officer:

Lisa Langdon
Assistant Director People & Democratic &
Monitoring Officer

lisa.langdon@west-lindsey.gov.uk

Purpose / Summary:

To review the progress with the Annual
Governance Statement 2022/23 Action Plan

RECOMMENDATION(S):

That members note ongoing work to implement the Annual Governance Statement Action plan arising from the production of the 2022/23 Annual Governance Statement.

IMPLICATIONS

Legal: The Annual Governance Statement must comply with the Accounts and Audit (England) Regulations 2011

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

Financial: FIN/172/23/SL

There are no implications from this report.

Staffing: There are no implications from this report.

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

Equality and Diversity including Human Rights:

There are no implications from this report.

Data Protection Implications: There are no implications from this report.

Climate Related Risks and Opportunities: There are no implications from this report.

Section 17 Crime and Disorder Considerations: There are no implications from this report.

Health Implications: There are no implications from this report.

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

The Annual Governance Statement 2022/23

Risk Assessment: The Annual Governance Statement includes a review of significant risks and mitigations in its production.

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 Annual Governance Statement is the formal statement of the quality of the Council's governance arrangements, in accordance with the Accounts and Audit (England) Regulations 2011.
- 1.2 In July 2023 (draft) and September 2023 (Final), the Governance and Audit Committee agreed the Annual Governance Statement for 2022/23 and noted the areas identified for improvement to be delivered in 2023/24.

2. Areas for Improvement

2.1 The areas identified for improvement are shown below:

- Loss of key staff – ensure that processes are fully documented, succession plans in place where appropriate, identify activities which are overly reliant on one individual
- Financial settlement – continue to update the MTFS as we gain greater certainty on the level of funding for future years.
- Continue the review of corporate procurement procedures (carried forward from last year). The Council historically has bought in services from Lincolnshire Procurement but due to recruitment issues they can only provide a limited service.

3 The Action Plan

- 3.1 Progress is being made across the identified areas, further detail is contained in the table below:
- 3.2 Members will receive a final closure report in July 2024, along with the draft Annual Governance Statement for 2023/24.

Annual Governance Statement 2022/23 Action Plan – to be delivered during 2023/24

Description	Action Taken	Action to be Taken	Officer	BRAG
<p>Loss of key staff – ensure that processes are fully documented, succession plans in place where appropriate, identify activities which are reliant on one individual</p> <p style="writing-mode: vertical-rl; transform: rotate(180deg);">Page 42</p>	<ul style="list-style-type: none"> • Business / service plans in place for services. • Key processes are being documented as part of T24 reviews. • Business continuity plans are in place for all services. • Where possible handover is allowed between staff changeover to ensure that key organisational knowledge is captured. 	<p>Continuation of T24 reviews to encompass all service areas.</p> <p>Business Continuity Plans to be updated.</p>	<p>Lisa Langdon</p>	<p>Amber</p>
<p>Financial settlement – continue to update the Medium Term Financial Strategy (MTFS) as we gain greater certainty on the level of funding for future years</p>	<p>The MTFS has been updated on an ongoing basis and we have built in all information known from Policy Statements into future years.</p>	<p>New MTFS to be pulled together post November Autumn Statement New savings programme implemented.</p>	<p>Emma Foy</p>	<p>Amber</p>
<p>Continue the review of corporate procurement procedures (carried forward from last year). The Council historically has bought in services from Lincolnshire Procurement but due to recruitment issues they can only provide a limited service.</p>	<p>The Council utilises the services they do provide. Internal resource deliver low level procurement and external resources are utilised as and when needed.</p>	<p>To understand the future capacity of Lincs procurement function to determine whether to continue with the current arrangement.</p>	<p>Emma Foy</p>	<p>Amber</p>

Governance and Audit Committee Work Plan as at 20 November 2023

Purpose:

This report provides details of reports and items of business scheduled for the remainder of the upcoming meetings in 2023/24.

Recommendation:

1. That Members note the contents of the report.

Date	Title	Lead Officer	Purpose of the report
28 NOVEMBER 2023			
28 Nov 2023	Internal Audit Quarter 2 Report 2023/24	Claire Goodenough, Head of Internal Audit and Risk Management, Lincolnshire County Council	To present the Quarter 2 report 2023/24 from Internal Audit.
28 Nov 2023	Annual Governance Statement Update	Lisa Langdon, Jeanette McGarry, Assistant Director People & Democratic Services	To update on the Annual Governance Statement 2023-24 Action Plan
28 Nov 2023	Review of Whistleblowing Activity	Lisa Langdon, Jeanette McGarry, Assistant Director People & Democratic Services	To present data on Whistleblowing Activity in the past Civic year.
23 JANUARY 2024			
23 Jan 2024	Quarter 3 Strategic Risk Report	Katy Allen, Corporate Governance Officer	End of quarter 3 report on Strategic Risks reported to G&A
23 Jan 2024	Draft Treasury Management Strategy 2024/25	Emma Foy, Director of Corporate Services and Section 151 Officer	To present West Lindsey District Council's Draft Treasury Management Strategy for 2024/25.
23 Jan 2024	Review of Local Code of Corporate Governance	Emma Foy, Director of Corporate Services and Section 151	To review and update the Local Code of Corporate Governance

23 Jan 2024	Internal Audit Quarter 3 Report 2023/24	Claire Goodenough, Head of Internal Audit and Risk Management, Lincolnshire County Council	To present the Quarter 3 2023/24 Internal Audit Report.
12 MARCH 2024			
12 Mar 2024	Risk Management Strategy Report	Emma Foy, Director of Corporate Services and Section 151 Officer	To present and review the current Risk Management Strategy
12 Mar 2024	Accounts Closedown 2023/24 Accounting Matters	Emma Foy, Director of Corporate Services and Section 151 Officer	To review and approve the accounting policies, actuary assumptions and materiality levels that will be used for the preparation of the 2023/24 accounts
12 Mar 2024	External Audit Strategy Memorandum (Plan) 2023/24	Emma Foy, Director of Corporate Services and Section 151 Officer	To present the 2023/24 External Audit Strategy
12 Mar 2024	Internal Audit Draft Annual Plan 2024/25	Claire Goodenough, Head of Internal Audit and Risk Management, Lincolnshire County Council	To present the Draft Annual Plan for Internal Audit for the 2024/25 committee year.
12 Mar 2024	Combined Assurance Report 2023/24	Claire Goodenough, Head of Internal Audit and Risk Management, Lincolnshire County Council	To present the Report from the Combined Assurance aspect for 2023/24
16 APRIL 2024			
16 Apr 2024	Quarterly Review of Strategic Risks	Katy Allen, Corporate Governance Officer	For Management Team and G&A to review the Strategic Risks on a quarterly basis
16 Apr 2024	Annual Constitution Review & Monitoring Officer Report	Katie Storr, Democratic Services and Elections Team Manager and Deputy Monitoring Officer	To review the Constitution and provide the MO annual report
16 Apr 2024	Internal Audit Quarter 4 Report 2023/24	Claire Goodenough, Head of Internal Audit and Risk	To present the Quarter 4 2023/24 Internal Audit Report.

Management, Lincolnshire
County Council

16 Apr 2024	Contract and Financial Procedure (CPRS and FPRS) Review	Emma Foy, Director of Corporate Services and Section 151	To review West Lindsey District Council's contract and financial procedure rules
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11 JUNE 2024

11 Jun 2024	Annual Counter Fraud Report 2023/24	Emma Foy, Director of Corporate Services and Section 151 Officer	To inform members of counter fraud activity, instances of fraud during the year and future
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