

Guildhall Gainsborough
Lincolnshire DN21 2NA

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AGENDA

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

Governance and Audit Committee
Tuesday, 30th September, 2025 at 2.00 pm
Council Chamber - The Guildhall

Members: Councillor Stephen Bunney (Chairman)
Councillor Mrs Angela Lawrence (Vice-Chairman)
Councillor John Barrett
Councillor Trevor Bridgwood
Councillor Christopher Darcel
Councillor David Dobbie
Councillor Paul Swift
Vacancy
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 - 13)
To confirm and sign as a correct record the Minutes of the Meeting of the Governance and Audit Committee held on 29 July 2025.
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 14 - 15)
Matters Arising schedule setting out current position of previously agreed actions as at 22 September 2025.

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

Large Clear Print: Braille: Audio: Native Language

6. **Public Reports for Consideration**

- i) Presentation Item: Procurement Lincolnshire Update (VERBAL REPORT)
- ii) Internal Audit Progress Report Q2 (PAGES 16 - 29)
- iii) Internal Audit Follow up report (PAGES 30 - 48)
- iv) Value for Money Risk Assessment 2024/25 (PAGES 49 - 72)
- v) Progress Report: District Joint Committee (PAGES 73 - 80)
- vi) Local Government and Social Care Ombudsman (PAGES 81 - 100)
(LGSCO) Annual Review Letter Report 2024/25
- vii) Committee Work Plan (PAGES 101 - 102)

Bill Cullen
Interim Head of Paid Service
The Guildhall
Gainsborough

Monday, 22 September 2025

WEST LINDSEY DISTRICT COUNCIL

MINUTES of the Meeting of the Governance and Audit Committee held in the Council Chamber - The Guildhall on 29 July 2025 commencing at 2.00 pm.

Present: Councillor Stephen Bunney (Chairman for the meeting)
Councillor John Barrett
Councillor Owen Bierley
Councillor David Dobbie
Councillor Mrs Angela Lawrence
Councillor Baptiste Velan
Alison Adams

In Attendance:
Peter Davy Director of Finance and Assets (Section 151 Officer)
Lisa Langdon Assistant Director People and Democratic (Monitoring Officer)
Badar Abbas Senior Manager - KPMG
Aaron Macdonald Client Manager RSM
Comie Campbell Interim Financial Services Manager (Deputy S151)
Natalie Kostiuik Customer Experience Officer
Natalie Smalley Democratic and Civic Officer

11 TO OPEN THE MEETING AND APPOINT A CHAIRMAN

The Democratic and Civic Officer opened the meeting and explained that, as there was currently no Chairman or Vice Chairman of the Governance and Audit Committee, the first item of business for the Committee was to appoint a Chairman for the meeting. Proposals were duly sought.

A Member of the Committee proposed Cllr Bunney, this was duly seconded.

A Member of the Committee proposed Cllr Dobbie, this was duly seconded.

A Member made a request for a recorded vote, which was duly seconded.

With no other proposals forthcoming, on being put to the vote, votes were cast in the following manner:

In favour of Councillor Bunney: Councillors Barrett, Bierley, Lawrence.

In favour of Councillor Dobbie: Councillors Dobbie, Velan.

Abstain: Councillor Bunney.

With a total of three votes cast in favour of Councillor Bunney, two votes in favour of Councillor Dobbie, and one abstention, it was

RESOLVED that Cllr Bunney would be the Chairman for the duration of the meeting

12 PUBLIC PARTICIPATION PERIOD

There was no public participation.

13 MINUTES OF PREVIOUS MEETING

RESOLVED that the Minutes of the Meeting of the Governance and Audit Committee held on 10 June 2025 be confirmed and signed as a correct record.

14 MEMBERS DECLARATIONS OF INTEREST

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

15 MATTERS ARISING SCHEDULE

The Democratic and Civic Officer drew the Committee's attention to the matter arising titled 'Audit of Procurement Lincolnshire'; it was explained that a representative of Lincolnshire County Council would be attending the 30 September 2025 Committee meeting to update the Committee on the work of Procurement Lincolnshire. Members were encouraged to submit questions ahead of time via email to be passed on to the representative.

With no comments or questions, the Matters Arising Schedule, setting out the position of previously agreed actions as at 21 July 2025, was **NOTED**.

16 QUARTER ONE STRATEGIC RISK REPORT

The Committee heard from the Monitoring Officer, who introduced the Quarter One review of the Strategic Risk Register, as at June 2025. It was noted that the register had been categorised into risks concerning the Council, its people, its place, and overarching risks. Since April 2025, it was stated that amendments had been made to the register. Specifically, Risk CO3 had been revised to state that 'the quality of services did not meet realistic customer expectations', following feedback received from the Committee. Additionally, Risks OV1 and OV6 had been assigned new risk owners, namely Mr Bill Cullen, Interim Head of Paid Service. Members were invited to provide feedback or raise questions, which would be relayed to the Management Team.

A Member of the Committee raised concern regarding the inherent score of 12 associated with the delivery programme, as referenced on page 58 of the report pack. It was hoped that this score would be revised following the appointment of the new Chief Executive Officer and Leader of the Council.

Concern was expressed by several Members of the Committee regarding the current

absence of both a Leader of the Council, and a Deputy Leader. A Committee Member remarked that the simultaneous removal of both leadership figures was an abnormal occurrence, particularly given the recent appointment of an Interim Head of Paid Service.

Queries were raised regarding planning surrounding the Council's strategic direction. In response, the Monitoring Officer confirmed that the current Corporate Plan had been approved prior to the last election and was intended to run from 2023 to 2027. It was stated that Officers continued to progress business as usual and work towards current projects. The Monitoring Officer proposed that the matter be raised with the Management Team and, depending on developments at the full Council meeting scheduled for 8 September 2025, consideration be given to adding a related item to the Strategic Risk Register. This would then be brought before the Governance and Audit Committee at its next meeting on 30 September 2025. The Committee were assured that while Officers could not determine political leadership, the implications of the current situation would be monitored and assessed.

The Chairman concluded that while the Committee was not in a position to set risks directly, it could influence the strategic direction and ensure that emerging concerns were appropriately considered.

A query was raised regarding the Auditors' perspective on the delay to strategic plans. The Internal Auditor responded that the matter was not included within the current audit plan and therefore fell outside the scope of their formal assessment. It was stated that the issue was likely to be considered a political matter and not one on which Auditors would be expected to comment directly.

From an External Audit perspective, it was clarified that arrangements relating to value for money would be considered. Although the current focus remained on the period ending 31 March 2025, subsequent developments would be taken into account. The Chairman summarised that the absence of strategic planning might be addressed by External Auditors in their value for money statement, potentially in future commentary, depending on the duration and resolution of the issue.

The Chairman then drew attention to the forthcoming Local Government review and the potential transition of district councils to unitary status. It was noted that such a change could necessitate the adoption of cabinet-style governance, which would differ from the current committee system. Concern was expressed that this shift might pose a risk to the authority, particularly during any transitional period.

In response, the Monitoring Officer confirmed that the proposed abolition of the committee system was included in the English Devolution and Community Empowerment Bill. It was stated that the bill was not expected to become law until 2026, and that a one-year transition period had been proposed. Possible exemptions for councils undergoing Local Government Reorganisation were noted, and the Committee was assured that the situation was being monitored, with updates to be provided as necessary.

With no further comments or questions, and having been moved, seconded and voted upon, it was unanimously

RESOLVED that the register be reviewed with the existence of any additional risks of

a strategic nature and the robustness of current controls and proposed actions considered.

17 INTERNAL AUDIT PROGRESS REPORT

Members of the Committee heard from the Internal Auditor, who introduced the report. It was explained that the report provided an update on progress made throughout the year; the Committee were also assured that the audit programme remained on track for completion by March 2026. It was noted that one report had been finalised since the last meeting, the Follow-Up Audit had also been completed and was scheduled for presentation at the September 2025 meeting. It was also stated that three additional audits had been scoped and were progressing as planned.

The finalised report related to a Fraud Risk Assessment conducted by RSM. It was recalled that the initial assessment had identified several actions and recommendations, which had been incorporated into the audit plan for follow-up. Reasonable assurance had been provided, with three medium and one low priority management actions agreed. It was highlighted that these actions focused on the formal tracking of recommendations, including the assignment of owners, deadlines, and monitoring processes. At the time of the audit, it was explained that 18 actions remained outstanding, however, it was reported that a tracker had since been implemented, and progress was being monitored. The Auditor explained that the latest completion date on the tracker was noted as December 2025, with the expectation that all actions would be closed by year-end. The Committee was advised that a further update would be brought forward to confirm the mitigation of identified fraud risks.

A Committee Member raised a question regarding delays in audit work observed in other councils. In response, the Auditor clarified that delays in audit completion had historically been associated with External Audit processes. It was confirmed that the Internal Audit programme for the Council remained on track, with the previous year's audits completed on time, and no anticipated delays for the current year.

Members of the Committee expressed satisfaction with the report and acknowledged the improvements made since the transition to the current Internal and External Auditors. It was observed that the Council had previously been at risk of falling into categories of concern due to delays, but that progress had since been made, and the current position was viewed positively.

The longstanding cooperation between the Council and its Auditors was noted. It was stated that, despite occasional timing issues with sign-off, a strong working relationship had been maintained, with Auditors consistently attending Governance and Audit Committee meetings. The Chairman agreed that the current situation represented an improvement over previous years, when uncertainty had existed regarding Audit attendance and progress.

The Chairman then drew attention to the outcome of the Fraud Risk Assessment, it was noted that the absence of an action plan tracker and the handover of the Section 151 Officer role had resulted in some Officers being unaware of Management actions, leading to 18 actions remaining unimplemented. A request was made for clarification on measures being introduced to prevent recurrence.

Reference was also made to page 73, where the Chairman stated that a low-priority item had highlighted the need for Management to ensure regular reporting of actions. It was emphasised that structural clarity was essential, particularly during periods of senior staff transition.

In response, the Internal Auditor confirmed that a tracker had already been implemented shortly after the audit, indicating that the issue had been taken seriously. Regarding ongoing assurance, it was stated that both Management updates and audit follow-ups would be used to monitor progress. It was confirmed that the completed Follow-Up Audit would not include the outstanding actions, but that these would be incorporated into the next Follow-Up Audit scheduled for early 2026. This would allow the Committee to receive assurance both from Management and from the Audit Team that the actions had been completed and could be formally closed.

In response to a question from a Member of the Committee, it was confirmed by the Internal Auditor that two Follow-Up Audits were conducted annually and that all actions from the prior year were included in the review cycle. Assurance was provided that no actions were omitted or overlooked. It was stated that the actions referenced in the current report, along with existing ones, would be incorporated into the audit cycle and scheduled for follow-up in January or February 2026.

Clarification was sought by the Chairman regarding the process for closing actions. In response, the Internal Auditor confirmed that once actions had successfully passed through two audit cycles with positive outcomes, they would be removed from the tracker. It was reiterated that all actions would be added to the tracker and reviewed during the scheduled follow-up period. A report would then be presented to the Committee indicating whether actions had been completed or required further attention.

A Member of the Committee expressed appreciation for the significant work undertaken by Officers. It was hoped that the outcome would result in substantial assurance due to the efforts made.

Having been proposed, seconded, and voted upon, it was unanimously

RESOLVED that the Governance and Audit Committee had reviewed the progress to date and the content of the report, be agreed.

18 DRAFT STATEMENT OF ACCOUNTS 2024/25

The Committee heard from the Interim Financial Services Manager who introduced the report. It was confirmed that any comments arising from the review were to be referred to the Council's Section 151 Officer, the Interim Financial Services Manager, and the Council's External Auditors, KPMG. The Committee was reminded of its responsibility for approving the Statement of Accounts and any material amendments recommended by the External Auditors.

It was noted that, in accordance with the Council's constitution, Members would receive specific training on the Statement of Accounts prior to the November 2025 Committee meeting, at which the final audited accounts were scheduled to be presented for approval. It

was highlighted that the accounts had been prepared in line with the International Financial Reporting Standards-based Code of Practice and local authority accounting requirements. The accounts had been published on the Council's website and submitted to the Auditors by the statutory deadline of 30 June 2025.

The Manager reported that KPMG had commenced their audit on 28 July 2025, with the process expected to last five weeks. Their findings were scheduled to be presented to the Committee in November 2025. Clarification was provided regarding the presentation of figures within the accounts, with positive values representing expenditure and negative values (indicated by brackets or minus signs) representing income.

Attention was drawn to the primary statements, which showed an improved balance sheet position of £50.9 million for 2024–25, compared to £42.4 million for 2023–24. It was stated that the improvement of £8.5 million was attributed primarily to increases in long-term asset values, reflected in the revaluation reserve and capital adjustment accounts. The Manager explained that a reduction in the pension fund liability from £10.4 million to £9.8 million had also contributed to the improved position.

The Manager continued, adding that the General Fund Working Balance Reserve had increased to £4.478 million, in line with planned targets and within prudent levels. Earmarked reserves totalled £19.6 million, bringing the overall reserve position to just over £24 million. It was stated that the Council had achieved a budget surplus for 2024–25. It was also noted that £3.07 million in capital grants remained held at the balance sheet date for schemes scheduled for delivery in 2025–26.

Lastly, it was highlighted that Comprehensive Income and Expenditure Statement showed an accounting surplus on services of £6.339 million, compared to £2.519 million in the 2023–2024. Despite the technical nature of the document, the key message conveyed was that the Council maintained strong reserve levels and a robust medium-term financial strategy, confirming its status as a going concern with no material uncertainty at the time of reporting. The Manager concluded by giving thanks to the Finance Team for their efforts in producing the accounts within the required timeframe.

A Committee Member raised a technical question regarding the calculation of the minimum threshold for the General Fund Balance. The Section 151 Officer responded that the threshold was determined annually by the Council. It was explained that the reserve served as an emergency fund, distinct from earmarked reserves. The Officer continued, explaining that the calculation was based on a range of factors, including total service expenditure, grant income, council tax levels, identified risks, and any outstanding legal matters. It was stated that the current threshold was considered to represent over 10% of net service expenditure and was deemed appropriate in the context of the Council's risk profile.

Clarification was sought from a Chairman regarding the approval process for the reserve figures included in the Statement of Accounts. It was confirmed by the Section 151 Officer that the reserve levels were reviewed annually and presented to the Corporate Policy and Resources Committee, before being submitted to full Council for approval as part of the budget process. It was therefore noted that the figures were endorsed by Elected Members and could be amended if necessary, subject to Officer advice.

A query was raised regarding changes in settlement funding levels since 2010–11, noting a

steady decline until 2021–23, followed by a recent increase of approximately £3 million. The Section 151 Officer clarified that settlement funding figures did not include specific grants such as those received through the Levelling Up Fund. It was confirmed that funding had decreased from over £8 million in 2010–11 to approximately £6 million, even before adjusting for inflation. The recent increase in funding from 2023–24 was attributed to post-COVID pressures and increased demand for a range of different services. It was reported that a new three-year local government grant settlement was expected, which would provide greater financial stability. However, it was acknowledged that the quality of that stability remained uncertain. The Officer confirmed that a business rates reset was anticipated, and the Council's business rates volatility reserve was expected to mitigate potential impacts. It was stated that local economic growth could positively influence business rates funding, though the broader funding landscape remained unpredictable.

The S151 Officer highlighted the Council's financial resilience, with strong levels of earmarked and general reserves noted. It was stated that the Council would be able to manage any funding shocks over the three-year settlement period, although longer-term implications remained unclear due to LGR.

Questions were posed by the Chairman regarding the COVID Business Support Grant. It was observed that the grant amount had reduced to a relatively small figure and that income had increased while expenditure had declined. Clarification was requested on whether the grant was being phased out and whether the increase in income was due to repayments.

In response, S151 Officer confirmed that specific details could be provided to the Committee. It was stated that COVID Business Support Grants had been repaid in cases where recipients had been deemed ineligible or where claims had been made in error. It was noted that, although the grant line would likely be removed in future, it would remain in the accounts for the following year as part of the comparative figures for 2024–25. Removal would only occur once the figures had reached zero across all relevant years.

The Chairman then directed attention to the balance sheet on page 110, where short-term debtors totalling nearly £7 million were noted, clarification was therefore requested regarding the assurance of repayment. In response, the Section 151 Officer referred the Committee to note 19 on page 152, which detailed the composition of the debtor balances. It was explained that the larger balances related to Central Government bodies and other local authorities, and were attributed to timing differences such as year-end grant claims and VAT payments; it was confirmed that these amounts were expected to be received.

The S151 Officer continued, explaining that trade receivables had decreased from the previous year and that a robust debt collection policy was in place. Where debts were deemed uncollectible, a provision for expected credit loss had been applied. It was noted that this provision had also decreased, reflecting an overall reduction in debt levels. Assurance was given that all reasonable efforts were made to recover outstanding debts.

The Chairman noted that while trade receivables had declined, balances under 'other entities and individuals' had increased. It was suggested that some debts from 2023–24 may have carried over into 2024–25. The Section 151 Officer acknowledged that this was likely, though further detail would be provided at a later stage.

Further comments were made by the Chairman regarding the presentation of earmarked

reserves. It was suggested that greater transparency could be achieved by expanding the notes to include specific allocations or by directing Committee Members to the relevant documentation. It was emphasised that Councillors should be fully informed of the nature and purpose of earmarked reserves, particularly as priorities may shift over time. In response, The Section 151 Officer confirmed that note 11 could be expanded to include a full list of earmarked reserves, categorised under contingency risk, service investment renewals, and strategic priorities.

A Query was made by a Committee Member regarding the balance sheet and associated notes, specifically short-term borrowing and note 18. In response, it was confirmed by the Section 151 Officer that short-term borrowing had remained constant at £10 million for both 2024–25 and 2023–24, while long-term borrowing had also remained unchanged at £14 million. It was stated that the short-term borrowing requirement was attributed to the timing of council tax collection, which was typically received in ten instalments but paid out monthly. This created a cash flow gap in the final months of the financial year, necessitating temporary borrowing.

It was noted by the S151 Officer that the Government was consulting on changes to council tax regulations, with a proposal to make twelve-month instalments the default collection method. If implemented, this change could reduce the need for short-term borrowing at year-end, though it would also result in lower cash availability during the earlier part of the year.

The S151 Officer continued, explaining that long-term borrowing was held with the Public Works Loan Board (PWLb) at very low interest rates, some as low as 1–2%. It was explained that early repayment of these loans would not be financially advantageous due to current refinancing rates being significantly higher, at approximately 6%. Retaining the existing borrowing arrangements was therefore considered more cost-effective. It was confirmed that surplus cash could be invested, often with good returns. It was noted that forward-locking of borrowing was used to mitigate interest rate volatility, particularly in the autumn when demand for borrowing increased among district councils.

The Chairman thanked the Section 151 Officer and the Finance Team, as well as the Council's External Auditors, for their work in preparing the accounts and ensuring they were completed and published on time. Members were reminded that the accounts would return to the Committee later in the year. In the interim, any questions arising should be submitted to the Finance Team in advance, either for response at the meeting or for circulation in writing.

Having been proposed, seconded, and voted upon, it was unanimously

RESOLVED that the attached Unaudited Statement of Accounts 2024/25 be pre-scrutinised, with any comments from the Committee to be referred to the Section 151 Officer and the Council's external auditors, KPMG.

19 (DRAFT) ANNUAL GOVERNANCE STATEMENT 2024 - 2025

Members of the Committee heard from the Monitoring Officer who introduced the report. It was highlighted that the Council was required to publish an Annual Governance Statement alongside the Statement of Accounts, with the first draft of the document included within the

report pack. Members of the Committee were invited to provide comments either during the meeting or subsequently to the Monitoring Officer or the Section 151 Officer. It was stated that a revised draft would be produced following feedback, reviewed by the Management Team, and brought back before the Committee in the autumn for further consideration.

The Monitoring Officer then drew attention to Section 6 of the statement, which looked ahead to the coming year. It was noted that reference to the Greater Lincolnshire Mayoral Combined Authority and its implications for the District Council had not yet been included. It was proposed that this reference would be added prior to the statement's return to the Committee.

A Committee Member raised a point regarding the group composition of Councillors listed on page 217, noting that the representation of the 'Consensus Independents' group appeared to be missing. The Monitoring Officer reiterated that the Annual Governance Statement represented a snapshot in time aligned with the Statement of Accounts, but the composition detail would be revisited before the document was returned to the Committee.

Having been proposed and seconded, and voted upon, it was

RESOLVED that Members reviewed the DRAFT Annual Governance Statement and provided any comments.

20 ANNUAL VOICE OF THE CUSTOMER REPORT 2024/25

The Committee heard from the Customer Experience Manager, who introduced the report. It was highlighted that report included data on customer feedback, satisfaction levels, and service demand. The Manager reported that the year had been positive overall for customer experience; a new contact centre had been implemented, and a new customer experience strategy introduced, contributing to improved outcomes. It was noted that complaints had reduced while compliments had increased. Overall customer satisfaction had risen by 5%, reaching 87% overall, this improvement was attributed to the introduction of a new Customer Relationship Management (CRM) system, which had enhanced communication and service tracking for customers. It was highlighted that the newly launched Big Bin Clear Out service, introduced in April 2024, had received a satisfaction score of 95%.

The Manager continued, adding that of the 159 complaints received, 31 had been upheld, representing a decrease to 20%, and all improvement actions arising from upheld complaints had been completed. It was stated that one complaint had been upheld by the Ombudsman during the year, relating to a noise issue. No injustice had been found, but a request had been made to update information, with further details to be provided in a subsequent report to the Committee.

It was explained that customer demand had increased across all channels, with a notable rise in face-to-face contact at the Guildhall, particularly for tenant services. It was stated that telephone and online channels accounted for 94% of all contact. The Manager confirmed that work would commence on implementing a new two-stage complaints process, as recommended to all councils by the Ombudsman, with introduction planned for April 2026, subject to Management and Committee approval.

A Member of the Committee welcomed the report and praised the improvements made in customer access and service delivery. It was noted that the report reflected the Council's investment in service accessibility and responsiveness. The increase in compliments was highlighted as particularly encouraging.

A Committee Member raised a query regarding the measurement of face-to-face contact, specifically whether visitors accessing tenant services such as Job Centre Plus were included in the statistics. It was confirmed by the Manager that all individuals entering the building were counted, as initial contact was made with Council Staff.

The Chairman expressed concern about accessibility for residents living outside the Gainsborough area. It was acknowledged that while most customers used digital or telephone channels, some individuals—particularly those less comfortable with technology—continued to rely on face-to-face contact. It was emphasised that further consideration should be given to supporting those who struggled with digital access or experienced distress when contacting the Council. The Chairman noted that Officers occasionally provided outreach support, but awareness of this service was limited among Councillors and residents. The importance of ensuring equitable access to services across the district was stressed.

It was acknowledged by the Manager that not all residents found it easy to access services, and assurance was given that where individuals were unable to do so, outreach support would be provided. It was reported that additional engagement activities were planned, including Officer attendance at local coffee mornings in community centres and village halls across the district. These events were intended to raise awareness of available services and improve community access.

A suggestion was made by the Chairman that Councillors be provided with flyers or posters for display on local noticeboards, outlining how residents could seek help. The Chairman and other Committee Members highlighted that the Council's homepage was not always intuitive, especially when accessed via mobile devices, and that improvements were needed to ensure accessibility for all users. In response, the Manager confirmed that a comprehensive review of the Council's website was underway to enhance user experience across all devices. It was highlighted that a new chatbot had been launched during the week, offering real-time assistance across all pages of the site.

The Chairman acknowledged the value of direct engagement between residents and officers, emphasising the importance of maintaining visibility and responsiveness within the community.

Members of the Committee commended the significant increase in compliments received. The efforts of the customer service team were recognised by the Committee, and praise was given for their outreach work, including engagement with town councils. It was suggested that such engagement should be expanded and strengthened in anticipation of potential Local Government Reorganisation, with community-level links becoming increasingly important.

Further acknowledgement was given to the positive work undertaken by Officers, particularly in relation to grants, sports, and cultural services.

The Chairman concluded by inviting members to join in offering congratulations to the Customer Services team, recognising the positive impact of their efforts. It was noted that while complaints had been discussed during the meeting, the volume of compliments received was a clear reflection of the high standard of service delivered.

Having been proposed, seconded, and voted upon, it was unanimously

RESOLVED that the contents of the Annual Voice of the Customer Report for 2024/25 be welcomed, and the progress that had been made by the Council in improving the customer experience over the last 12 months be noted.

21 COMMITTEE WORK PLAN

A Committee Member expressed appreciation for the recent introduction of additional nameplates for Committee participants. It was stated that the additional nameplates were considered to enhance accessibility and engagement for observers, allowing clearer identification of speakers.

The Chairman proceeded to recognise the contributions of Councillor Brockway, who was no longer serving on the Governance and Audit Committee. Gratitude was expressed for her efforts over the years, particularly her clarity in questioning and her commitment to improving understanding amongst Committee Members and the public.

With no further comments or questions, the Committee Work Plan was **DULY NOTED**.

The meeting concluded at 3.20 pm.

Chairman

Governance & Audit Committee Matters Arising Schedule

Purpose:

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

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

Status	Title	Action Required	Comments	Due Date	Allocated To
Black	Enhanced reporting of outstanding audit actions	Corporate Governance Officer to coordinate with Internal Audit to enhance the level of detail in audit reports, specifically concerning outstanding actions that had not been completed by their expected implementation dates.	G&A 250610: Concern was expressed by Members of the Committee over the accumulation of outstanding audit actions. Update: To be incorporated into the Internal Audit Follow Up Report due at the 30 September 2025 committee meeting.	30/09/25	Katy Allen
Black	Regular reporting on the performance of the Joint Committee for Devolution	Progress reports to be brought to the Governance and Audit Committee for oversight.	Update: Report to be brought to the 30 September 2025 committee meeting.	30/09/25	Lisa Langdon
Black	Audit of Procurement Lincolnshire	The Committee asked for a copy of Procurement Lincolnshire's audit report.	G&A 241126: In response to a question from the Committee, the S151 Officer explained that Procurement Lincolnshire would be audited by Lincolnshire Internal Audit, and that she would seek to obtain a copy of a recent audit report to be shared with Members. Update: LCC representative formally invited to the Governance and Audit Committee on 30 September 2025 to give Members an update on the work of Procurement Lincolnshire.	30/09/25	Peter Davy
Green	Feedback following audit of appraisal process	Further detail to be provided regarding expected improvements in the appraisal process.	G&A 241126: At the request of Members to ensure further oversight... appraisal KPIs would be reported to Management Team... and the relevant Committee. NB: suggested route = Joint Staff Consultative Committee	30/11/25	Lisa Langdon
Green	Update on the implementation of new procurement rules and regulations	Chair of G&A requested the Internal Audit team to examine progress made in implementing procurement rules and regulations in a year's time (approximately January 2026).	G&A 250121: The Chairman requested that a further report from Internal Audit be presented to the Committee in a year's time reporting the progress made in implementing the new procurement rules and regulations.	31/01/26	Peter Davy
Green	Review specific phrasing in the Constitution	Monitoring Officer to review the phrasing in the Constitution relating to the public right to record in Committee meetings.	G&A 250121: The Chairman recommended certain sections of the Constitution be reworded to prevent misinterpretation with respect to the rights of the public in Committee meetings.	25/11/25	Lisa Langdon

Green	One-page summary of the Risk Management Strategy to be produced and shared	Corporate Governance Officer to produce one-page summary of the Risk Management Strategy to be shared with Council staff and Members.	G&A 250422: A Member of the Committee praised the document as an excellent management tool. It was suggested that a one-page summary be created for staff and Members to aid readability.	25/11/25	Katy Allen
Green	Regular project management updates	Updates on project management to be shared with the Governance and Audit Committee outlining the control environment.	G&A 250422: [The Chief Executive] highlighted that Members were only informed on the wellbeing of a project if there were financial or quality problems... It was proposed that... regular updates could be brought to the Committee outlining the control environment...with an initial update expected in November 2025.	25/11/25	Darren Mellors
Green	Development of Delivery Programme	Newly developed Delivery Programme to be shared with Members in due course, with verbal updates to be provided, in relation to both the Council's strategic priorities and Local Government Reorganisation (LGR).	G&A 250422: It was agreed that verbal progress updates would be provided through the Matters Arising item on the Committee agenda, until the Delivery Programme had been fully developed.	31/10/25	Rachael Hughes
Green	Provision of financial explanatory guidance documents	Financial explanatory guidance documents to be issued alongside financial reports to aid understanding for Councillors and members of the public.	G&A 250610: The Chairman noted that some Councillors, particularly those who expressed a lack of familiarity with financial matters, often found concepts such as materiality, triviality, and misstatements challenging. A request was made regarding the provision of explanatory documents, to ensure Councillors and members of the public had accessible guidance to allow them to fully understand the documents.	25/11/25	Comie Campbell
Green	Report detailing the Council's partnership register	Report to be compiled and brought before Committee detailing the Council's partnership register.	G&A 250610: The Chairman noted that reliance on [audit] reports from other authorities did not necessarily provide full visibility, and mechanisms for reviewing external partnerships should be strengthened.	25/11/25	Katy Allen

Agenda Item 6b



Governance and Audit Committee
30 September 2025

Subject: Internal Audit Progress Report

Report by:	Assistant Director People & Democratic Services
Contact Officer:	Lisa Langdon Assistant Director People & Democratic Services
Purpose / Summary:	To present Governance and Audit Committee with the Progress report for quarter two 2025/26 from Internal Audit

RECOMMENDATION(S):

Governance and Audit Committee are asked to review the progress to date and to agree the content of the report.

IMPLICATIONS

Legal: Contents outlines progress made against legal contract with Internal Audit provider.

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

Financial: FIN/79/26/GA/DN

No financial implications arising from this report

Staffing : None

Equality and Diversity including Human Rights : None

Data Protection Implications : None

Climate Related Risks and Opportunities: None

Section 17 Crime and Disorder Considerations: None

Health Implications: None

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

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

x

Key Decision:

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

Yes

☐

No

x

1. Introduction

- 1.1 Internal Audit for West Lindsey District Council is undertaken by RSM UK Risk Assurance Services LLP. All quarterly progress reports and final internal audit reports are reported to Management Team and Governance and Audit Committee.

2. Current Position

- 2.1 The progress report from Internal Audit for quarter two outlines the key messages which includes:

- progress against the internal audit plan for 2025/26
- update on key performance indicators

The progress report is attached as Appendix One.

3. Recommendation

- 3.1 Governance and Audit Committee are asked to review the progress to date and to agree the content of the report.



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WEST LINDSEY DISTRICT COUNCIL

Internal Audit Progress Report

30 September 2025

This report is solely for the use of the persons to whom it is addressed.

To the fullest extent permitted by law, RSM UK Risk Assurance Services LLP will accept no responsibility or liability in respect of this report to any other party.



CONTENTS

Key messages..... 3

Appendices

Appendix A: Progress against the internal audit plan 2025/26 5

Appendix B: Other matters 6

Appendix C: Key performance indicators 7

KEY MESSAGES

The internal audit plan for 2025/26 was approved by the Governance and Audit Committee at the 11 March 2025 meeting. This report provides an update on progress against the plan and summarises the results of our work to date.



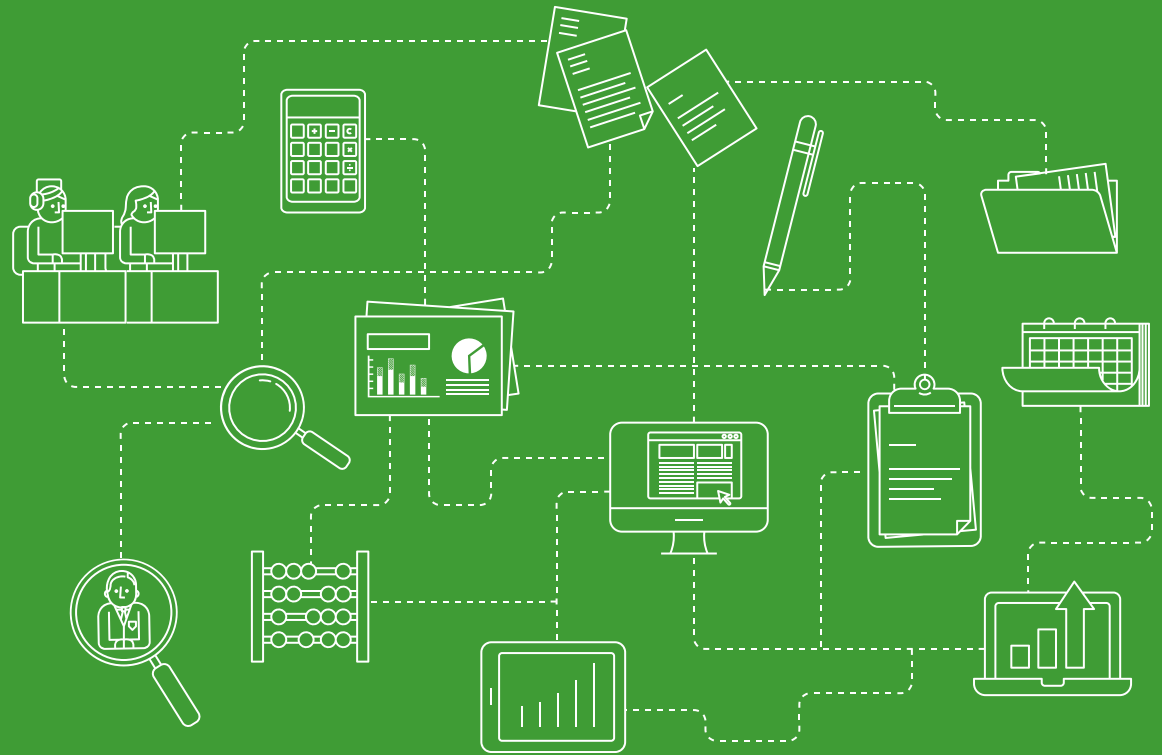
We have issued one report as final as part of the internal audit plan since the Governance and Audit Committee meeting in July 2025. This is Follow Up (2.25/26).

- Details of the progress made against the internal audit plan are included at Appendix A. [\[To note\]](#)
- Fieldwork dates have been agreed with management for all of the internal audits scheduled for 2025/26 to ensure that all fieldwork will be completed by the end of the year, and our Head of Internal Audit Opinion can be provided at the first meeting of the 2026/27 financial year. Details are included in Appendix B. [\[To note\]](#)

Appendices

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APPENDIX A: PROGRESS AGAINST THE INTERNAL AUDIT PLAN 2025/26

Assignment	Status / Opinion issued	Actions agreed				Target Governance and Audit Committee meeting	Actual Governance and Audit Committee meeting
		Advisory	Low	Medium	High		
Fraud Risk Assessment - Follow Up	Final Report Issued / Reasonable Assurance	0	1	3	0	July 2025	July 2025
Follow Up 1	Final Report Issued / Reasonable Progress	0	3	1	0	September 2025	September 2025
ICT Audit	Fieldwork underway					November 2025	
Members Onboarding and Training	Fieldwork commencing 15 September 2025					November 2025	
Grant Funding and Grant Management	Fieldwork commencing 15 September 2025					November 2025	
Financial Resilience and Scrutiny	Fieldwork commencing 3 November 2025					January 2026	
Procurement	Fieldwork commencing 1 December 2025					January 2026	
HR System Readiness	Fieldwork commencing 1 December 2025					January 2026	
Combined Assurance	Fieldwork commencing 1 December 2025					January 2026	
Planning Enforcement	Fieldwork commencing 5 January 2026					March 2026	
Emergency Planning / BCP	Fieldwork commencing 26 January 2026					May 2026	
Climate Change Strategy	Fieldwork commencing February 2026					May 2026	
Follow Up 2	Fieldwork commencing 9 March 2026					May 2026	

APPENDIX B: OTHER MATTERS

Quality assurance and continual improvement

To ensure that RSM remains compliant with the PSIAS framework we have a dedicated internal Quality Assurance Team who undertake a programme of reviews to ensure the quality of our audit assignments. This is applicable to all Heads of Internal Audit, where a sample of their clients will be reviewed. Any findings from these reviews are used to inform the training needs of our audit teams.

As part of the Quality Assessment and Improvement Programme, none of your files were selected for Internal Quality Monitoring programme during 2024/25. From the results of the reviews undertaken across our client base, there are no areas which we believe warrant flagging to your attention as impacting on the quality of the service we provide to you.

In addition to this, any feedback we receive from our post assignment surveys, client feedback, appraisal processes and training needs assessments is also taken into consideration to continually improve the service we provide and inform any training requirements.

Post assignment surveys

We are committed to delivering an excellent client experience every time we work with you. Your feedback helps us to improve the quality of the service we deliver to you. Following the completion of each product, we include a link to a brief survey in each report we issue.

APPENDIX C: KEY PERFORMANCE INDICATORS

	Delivery				Quality		
	Target	Actual	Notes*		Target	Actual	Notes*
Audits commenced in line with original timescales*	Yes	Yes		Conformance with PSIAS	Yes	Yes	
Draft reports issued within 10 days of debrief meeting	10 working days	3 working days (average)		Liaison with external audit to allow, where appropriate and required, the external auditor to place reliance on the work of internal audit	Yes	Yes	
Management responses received within 10 days of draft report	10 working days	12 working days (average)		Response time for all general enquiries for assistance	2 working days	2 working days	
Final report issued within 3 days of management response	3 working days	3 working days (average)		Response for emergencies and potential fraud	1 working day	N/A	

Notes

This takes into account changes agreed by management and the Governance and Audit Committee during the year. Through employing an agile or a flexible approach to our service delivery we are able to respond to your assurance needs.

FOR FURTHER INFORMATION CONTACT

Rob Barnett, Head of Internal Audit

Email: Robert.Barnett@rsmuk.com

Aaron Macdonald, Managing Consultant

Email: Aaron.Macdonald@rsmuk.com

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rsmuk.com

The matters raised in this report are only those which came to our attention during the course of our review and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Actions for improvements should be assessed by you for their full impact. This report, or our work, should not be taken as a substitute for management's responsibilities for the application of sound commercial practices. We emphasise that the responsibility for a sound system of internal controls rests with management and our work should not be relied upon to identify all strengths and weaknesses that may exist. Neither should our work be relied upon to identify all circumstances of fraud and irregularity should there be any.

Our report is prepared solely for the confidential use of West Lindsey District Council, and solely for the purposes set out herein. This report should not therefore be regarded as suitable to be used or relied on by any other party wishing to acquire any rights from RSM UK Risk Assurance Services LLP for any purpose or in any context. Any third party which obtains access to this report or a copy and chooses to rely on it (or any part of it) will do so at its own risk. To the fullest extent permitted by law, RSM UK Risk Assurance Services LLP will accept no responsibility or liability in respect of this report to any other party and shall not be liable for any loss, damage or expense of whatsoever nature which is caused by any person's reliance on representations in this report.

This report is released to you on the basis that it shall not be copied, referred to or disclosed, in whole or in part (save as otherwise permitted by agreed written terms), without our prior written consent.

We have no responsibility to update this report for events and circumstances occurring after the date of this report.

RSM UK Risk Assurance Services LLP is a limited liability partnership registered in England and Wales no. OC389499 at 6th floor, 25 Farringdon Street, London EC4A 4AB.

OUTCOME OVERVIEW – FOLLOW UP

Background:

We have undertaken a review to follow up on progress made to implement the previously agreed management actions from the following audits:

- Equality Impact Assessment Audit;
- Staff Appraisal Process (3.24/25);
- Purchasing and Creditors (5.24/25);
- Complaints Handling (Standards Regime) (6.24/25);
- Project and Programme Management (7.24/25); and
- Procurement (8.24/25).

The focus of this review was to provide assurance over the progress made against previously agreed management actions. We have considered a total of 12 actions, consisting of six low priority actions and six medium priority actions. These actions were all originally due for implementation at the time of the audit.

Headline findings:

Taking account of the issues identified in the remainder of the report and in line with our definitions set out in Appendix A, in our opinion the Council has demonstrated **reasonable progress** in implementing agreed management actions. Of the actions considered, testing found that eight actions had been implemented, and the remaining four actions were not implemented.

SUMMARY OF PROGRESS ON ACTIONS

The following table includes details of the status of each management action:

Implementation status by review	Number of actions agreed	Implemented (1)	Implementation ongoing (2)	Not implemented (3)	Superseded (4)	Confirmation as completed or no longer necessary (1)+(4)
Equality Impact Assessment Audit	1	1	0	0	0	1
Staff Appraisal Process (3.24/25)	1	1	0	0	0	1
Purchasing and Creditors (5.24/25)	3	2	0	1	0	2
Complaints Handling (Standards Regime) (6.24/25)	3	3	0	0	0	3
Project and Programme Management (7.24/25)	3	0	0	3	0	0
Procurement (8.24/25)	1	1	0	0	0	1
Total	12	8 (67%)	0 (0%)	4 (33%)	0 (0%)	8 (67%)

Agenda Item 6c



**Governance and Audit
Committee**

30 September 2025

Subject: Internal Audit Follow up Report

Report by:	Assistant Director People & Democratic Services
Contact Officer:	Lisa Langdon Assistant Director People & Democratic Services
Purpose / Summary:	To present Governance and Audit Committee with the follow up report for quarter one 2025/26 from Internal Audit

RECOMMENDATION(S):

Governance and Audit Committee are asked to review the progress to date and to agree the content of the report.

IMPLICATIONS

Legal: Contents outlines progress made against legal contract with Internal Audit provider.

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

Financial: FIN/78/26/GA/DN

No financial implications arising from this report

Staffing : None

Equality and Diversity including Human Rights : None

Data Protection Implications : None

Climate Related Risks and Opportunities: None

Section 17 Crime and Disorder Considerations: None

Health Implications: None

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

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

x

Key Decision:

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

Yes

☐

No

x

1. Introduction

- 1.1 Internal Audit for West Lindsey District Council is undertaken by RSM UK Risk Assurance Services LLP. All quarterly progress reports and final internal audit reports are reported to Management Team and Governance and Audit Committee.

2. Current Position

- 2.1 The follow up report from Internal Audit for quarter one outlines the findings of the review on progress against previously agreed management actions which are outstanding as at 30 June 2025. These actions are from the following audits:

- Equality Impact Assessment Audit
- Staff Appraisal Process
- Purchasing and Creditors
- Complaints Handling (Standards Regime)
- Project and Programme Management
- Procurement.

- 2.2 The follow up report outlines:

- Section 1 - the summary of progress on all actions
- Section 2 - the findings and actions against any action which has not been completed with new deadlines set
- Section 3 – appendices including definitions, actions completed or superseded and original scope of the review.

The follow up report is attached as Appendix One.

- 2.3 Following on from a request at Governance and Audit Committee in July, more in-depth information has been included in Section 2 in the findings summary section.

3. Recommendation

- 3.1 Governance and Audit Committee are asked to review the progress to date and to agree the content of the report.



WEST LINDSEY DISTRICT COUNCIL

Follow Up

Final Internal Audit Report: 2.25/26

22 August 2025

This report is solely for the use of the persons to whom it is addressed.

To the fullest extent permitted by law, RSM UK Risk Assurance Services LLP will accept no responsibility or liability in respect of this report to any other party.

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING



OUTCOME OVERVIEW

Background:

We have undertaken a review to follow up on progress made to implement the previously agreed management actions from the following audits:

- Equality Impact Assessment Audit;
- Staff Appraisal Process (3.24/25);
- Purchasing and Creditors (5.24/25);
- Complaints Handling (Standards Regime) (6.24/25);
- Project and Programme Management (7.24/25); and
- Procurement (8.24/25).

The focus of this review was to provide assurance over the progress made against previously agreed management actions. We have considered a total of 12 actions, consisting of six low priority actions and six medium priority actions. These actions were all originally due for implementation at the time of the audit.

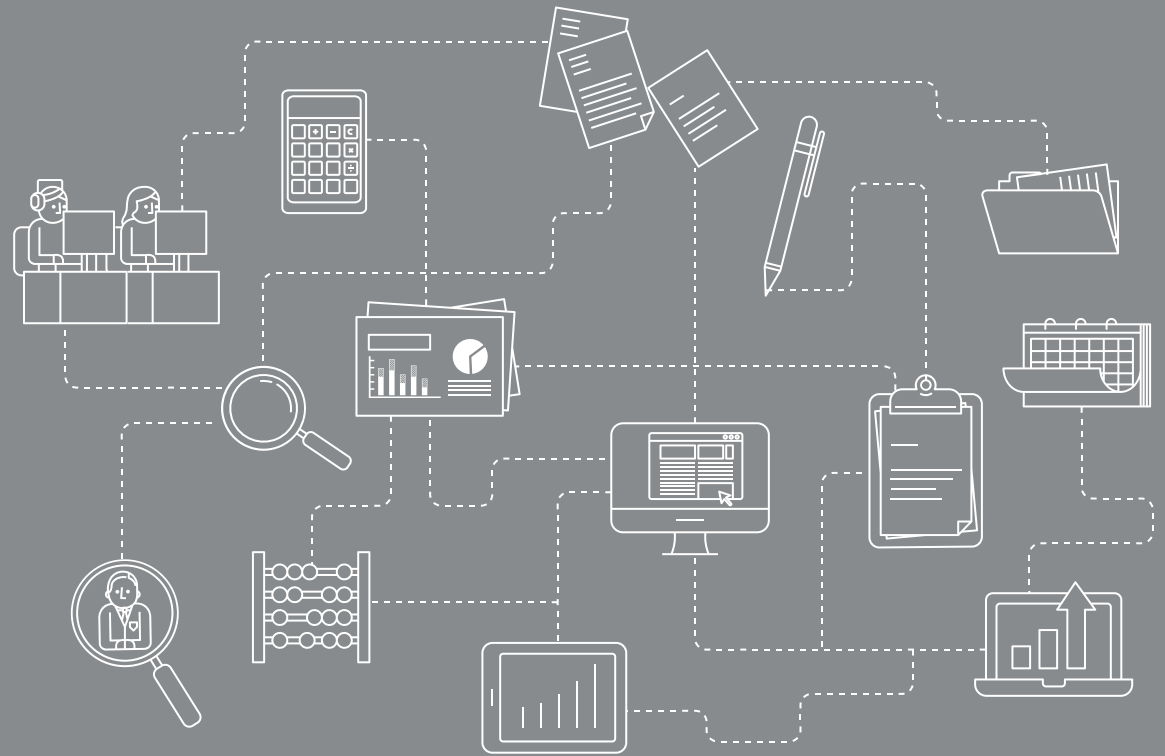
Headline findings:

Taking account of the issues identified in the remainder of the report and in line with our definitions set out in Appendix A, in our opinion the Council has demonstrated **reasonable progress** in implementing agreed management actions. Of the actions considered, testing found that eight actions had been implemented, and the remaining four actions were not implemented.

Progress on Actions

Page 36

01



SUMMARY OF PROGRESS ON ACTIONS

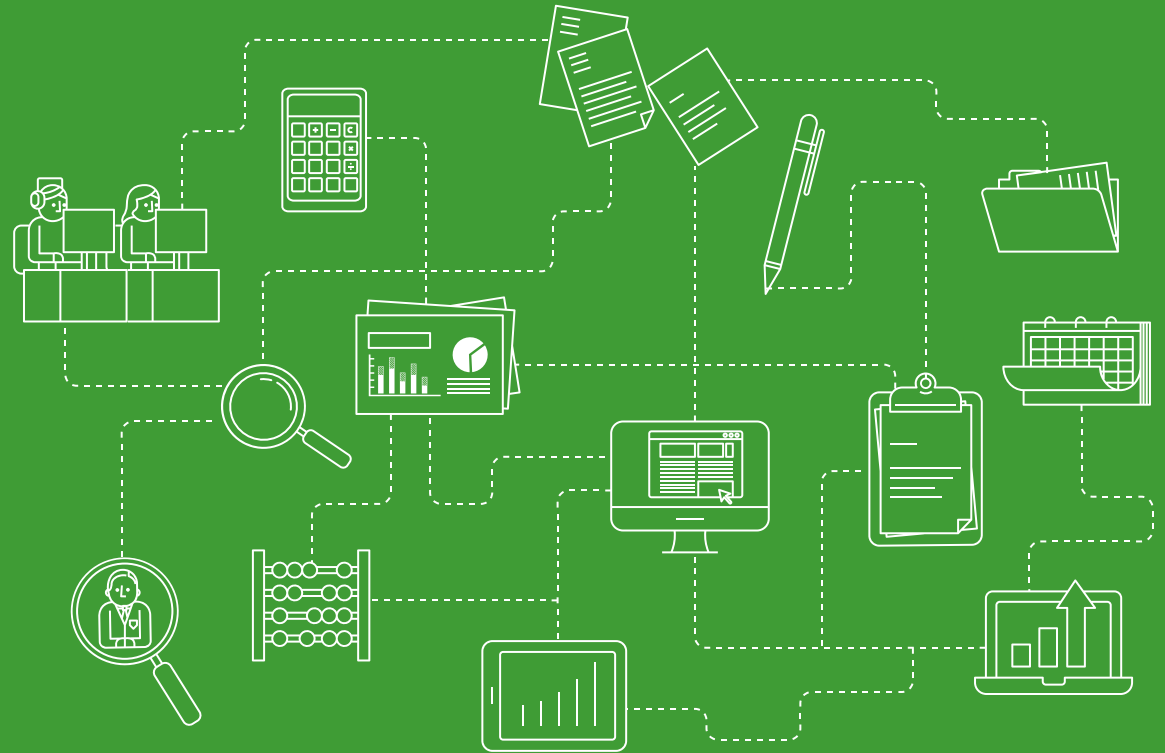
The following table includes details of the status of each management action:

Implementation status by review	Number of actions agreed	Implemented (1)	Implementation ongoing (2)	Not implemented (3)	Superseded (4)	Confirmation as completed or no longer necessary (1)+(4)
Equality Impact Assessment Audit	1	1	0	0	0	1
Staff Appraisal Process (3.24/25)	1	1	0	0	0	1
Purchasing and Creditors (5.24/25)	3	2	0	1	0	2
Complaints Handling (Standards Regime) (2.24/25)	3	3	0	0	0	3
Project and Programme Management (7.24/25)	3	0	0	3	0	0
Procurement (8.24/25)	1	1	0	0	0	1
Total	12	8 (67%)	0 (0%)	4 (33%)	0 (0%)	8 (67%)

Findings and Actions

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FINDINGS AND ACTIONS

Status	Detail
1	The entire action has been fully implemented.
2	The action has been partly though not yet fully implemented.
3	The action has not been implemented.
4	The action has been superseded.
5	The action is no longer applicable.

Assignment: Project and Programme Management (7.24/25)

Original management action / priority Page 36 Findings Summary	<p>The PMO/QA Team will introduce spot checks on a sample or projects to confirm that they have followed each stage of the Project Management Framework and that the project objectives and milestones are being achieved in line with the targets set.</p> <p>Client Comment:</p> <p>Additions will be made to the Council's Quality Assurance framework to ensure periodic reviews of a sample of project across the council's programme. This work is to be factored into the work plan of the Change Team with oversight given to associated Programme Boards and Portfolio Board.</p> <p>Priority: Low</p>			
	<p>On correspondence with the Change, Programme and Performance Manager, we were advised that the Council are currently carrying out a review of all contracts and projects in place prior to the local government reorganisation. The Change, Programme and Performance Manager further advised that the PMO and QA Teams intend to implement regular spot checks on samples of projects after they have confirmed which projects they intend to proceed with. Thus we concluded overall that this action has not been implemented.</p> <p>3: The action has not been implemented</p>			
	<p>Management Action 1</p> <p>The PMO/QA Team will introduce spot checks on a sample or projects to confirm that they have followed each stage of the Project Management Framework and that the project objectives and milestones are being achieved in line with the targets set.</p>	<p>Responsible Owner:</p> <p>Change, Programme and Performance Manager</p>	<p>Date:</p> <p>31 December 2025</p>	<p>Priority:</p> <p>Low</p>

Assignment: Project and Programme (7.24/25)

Original management action / priority	The purpose of the fortnightly QA update report detailing the progress made against each project will be revisited and consideration given to changing the frequency of reporting as well as reporting on progress of projects in line with their assesses banding. Client Comment: Frequency of QA updates will be reviewed as part of the wider review of the Quality Assurance framework in March 2025 with the aim to implement from April 2025. Priority: Low			
Findings Summary	The Change, Programme and Performance Manager advised on correspondence that the Council have not yet considered the purpose and frequency of QA update reporting, or reporting on the progress of projects in line with their assesses banding. The Change, Programme and Performance Manager advised that the Council intend to reconsider the reporting processes currently in place after the local government reorganisation to adapt to the updated governance structure. Thus we agreed that the action has not been implemented. 3: This action has not been implemented			
Management Action 2	The purpose of the fortnightly QA update report detailing the progress made against each project will be revisited and consideration given to changing the frequency of reporting as well as reporting on progress of projects in line with their assesses banding.	Responsible Owner: Change, Programme and Performance Manager	Date: 31 December 2025	Priority: Low

Assignment: Project and Programme (7.24/25)

Original management action / priority	A high level update will be provided to the Council on at least a quarterly basis detailing the progress being made against the larger projects. Client Comment: Further work is required to inform members of the progress of projects that the authority is delivering; the RAG rating and supporting narratives can be used in this communication. The Change Management Team will develop an approach, with consultation from Management Team and Committee Chairman, with the aim to develop the format and implement in Q1 2025-26. Priority: Medium			
Findings Summary	The Change, Programme and Performance Manager advised that this action has not been implemented, and that the Council purport to provide a high level update detailing the progress being made against larger projects after the local government reorganisation has taken place. Therefore, we agreed that the action has not yet been implemented. 3: This action has not been implemented			

Assignment: Project and Programme (7.24/25)

Management Action 3	A high level update will be provided to the Council on at least a quarterly basis detailing the progress being made against the larger projects.	Responsible Owner: Change, Programme and Performance Manager	Date: 31 December 2025	Priority: Medium
----------------------------	--	--	----------------------------------	-----------------------------------

Assignment: Purchasing and Creditors (5.24/25)

Original management action / priority	The Council will document their approval limits for each role in the Council within the Constitution. Priority: Low
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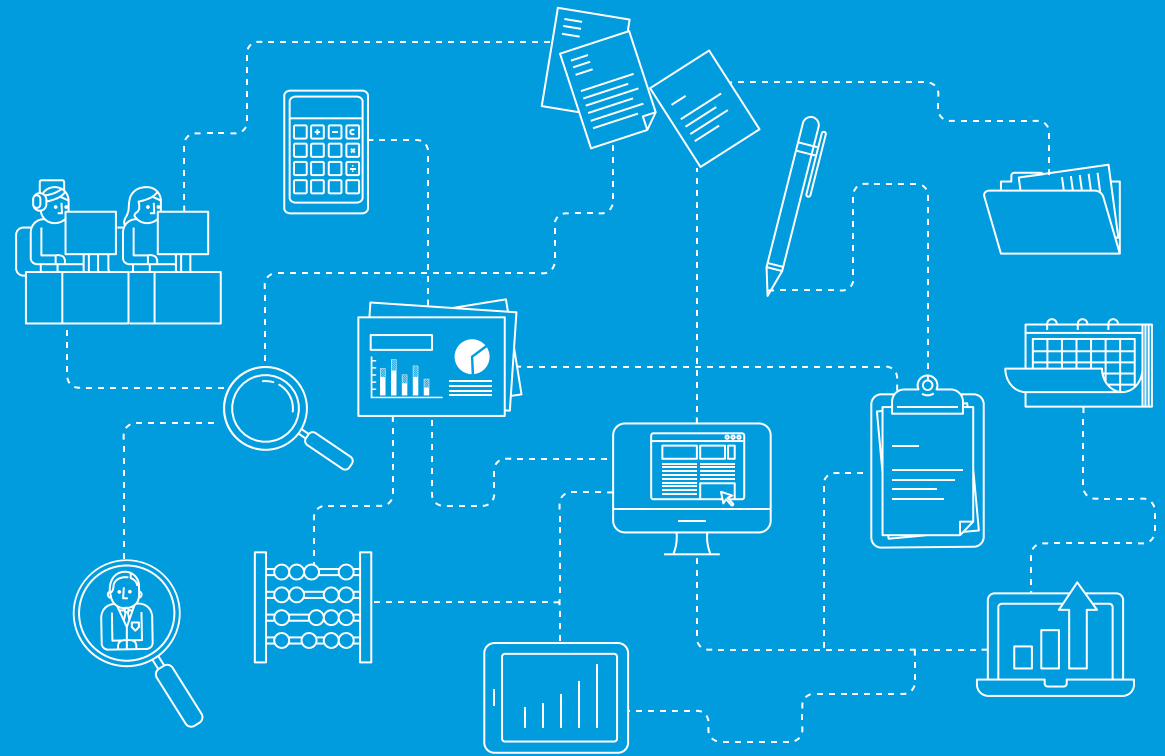
Findings Summary On obtaining and reviewing the Constitution published in March 2025, we found that it does not detail the full approval limits for approving purchases such as that Budget Managers can approve up to £25,000 or Assistant Directors can approve purchases valued up to £50,000. As the approval limits are not detailed in the Constitution there is a risk that members of staff are unaware of the approval limits for different levels of staff. The Director of Finance and Assets stated that the Council intend to update the Constitution to reflect the authorisation limits in Spring 2026, thus we agreed that the action has not been implemented.

3: This action has not been implemented

Management Action 4	The Council will document their approval limits for each role in the Council within the Constitution.	Responsible Owner: Director of Finance and Assets	Date: 30 May 2026	Priority: Low
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APPENDIX A: DEFINITIONS FOR PROGRESS MADE

The following opinions are given on the progress made in implementing actions. This opinion relates solely to the implementation of those actions followed up and does not reflect an opinion on the entire control environment.

Progress in implementing actions	Overall number of actions fully implemented	Consideration of high priority actions	Consideration of medium priority actions	Consideration of low priority actions
Good	75% +	None outstanding.	None outstanding.	All low actions outstanding are in the process of being implemented.
Reasonable	51 – 75%	None outstanding.	75% of medium actions made are in the process of being implemented.	75% of low actions made are in the process of being implemented.
Little	30 – 50%	All high actions outstanding are in the process of being implemented.	50% of medium actions made are in the process of being implemented.	50% of low actions made are in the process of being implemented.
Poor	< 30%	Unsatisfactory progress has been made to implement high priority actions.	Unsatisfactory progress has been made to implement medium actions.	Unsatisfactory progress has been made to implement low actions.

APPENDIX B: ACTIONS COMPLETED OR SUPERSEDED

From the testing conducted during this review we have found the following actions to have been fully implemented or superseded.

Assignment title	Management actions
Assignment: Complaints Handling (Standards Regime) (6.24/25)	Implemented (Medium) Management will investigate and identify whether timeframes in the complaints handling process or processes to complete responses need amending to ensure that complaints are being adhered to in a realistic timeframe.
	Implemented (Low) The Council will review the complaints handling process for District Councillors and Parish Councillors and consider implementing an expected time frame for sending an outcome letter to the subject member and complainant.
	Implemented (Medium) The Council are to investigate and if necessary, implement a formal timescale extension process where they are unable to meet the 20-day timescale for consultation. Where an extension is necessary, notification is made to the complainant.
Equality Impact Assessment Audit	Implemented (Medium) The recommendations have been included to document and agree a time frame for resolution. 1.1. EIA training is developed to ensure full awareness of the Equality and Diversity Strategy and the process required for completion of EIAs. 1.2 Targeted EIA training is delivered to the Management Team and wider management in line with the annual Equality, Diversity and Inclusion Report. 1.3 The action plan is updated to include the additional actions and timeframes from this audit along with those already identified by the Council.
Assignment: Procurement (8.24/25)	Implemented (Medium) Management will ensure all contracts are recorded on the contract register on a timely basis.
Assignment: Purchasing and Creditors (5.24/25)	Implemented (Low) When supplier bank details changes are received, the Council will confirm this via phone call.
	Implemented (Low) The Council will update their supplier details changes procedure to ensure that all supplier details changes (including address and phone numbers) are independently verified.
Assignment: Staff Appraisal Process (3.24/25)	Implemented (Medium) Management will consider reporting on the staff appraisal process for oversight, including elements such as: • Completion status: Appraisal completion rate; outstanding/incomplete appraisals; completion deadlines;

Assignment title	Management actions
	<ul style="list-style-type: none"> • Performance Trends: i.e. Departmental / Team; • Promotions; or • Employee engagement and feedback.

APPENDIX C: SCOPE

The scope below is a copy of the original document issued.

Scope of the review

The internal audit assignment has been scoped to provide assurance on how West Lindsey District Council, manages the following area:

Objective of the area under review

To meet internal auditing standards and to provide management with on-going assurance regarding implementation of management actions / recommendations.

When planning the audit, the following areas for consideration and limitations were agreed:

Areas for consideration:

- This review will examine the extent to which agreed management actions have been implemented in relation to the following assignment reports:
 - Equality Impact Assessment Audit;
 - Staff Appraisal Process (3.24/25);
 - Purchasing and Creditors (5.24/25);
 - Complaints Handling (6.24/25);
 - Project and Programme Management (7.24/25); and
 - Procurement (8.24/25).
- Testing will be performed as appropriate to confirm the implementation of agreed actions to manage risks identified as part of the initial fieldwork.
- Focus will be given to those management actions categorised as high and medium priority.
- Management assurances will be obtained for those management actions classified as low priority.

Limitations to the scope of the audit assignment:

- The review only covers the management actions stated and will not review the whole control framework. We are not providing assurance on the entire risk and control framework of the individual areas.
- We will provide assurance as to the implementation of recommendations arising from the assignments listed and any outstanding actions from prior years.
- Conclusions will be based on our assessments made through discussions with managers responsible for the implementation of management actions and where necessary evidence which demonstrates implementation.

- The level of implementation may be informed by sample testing.
- Further management actions may be raised based on sample testing. Where samples are required, records will be selected by the auditor from the time period.
- The results of our work are reliant on the quality and completeness of the information provided to us.
- Our work will not provide an absolute assurance that material errors, loss or fraud do not exist.

Debrief held
Draft report issued
Responses received
Final report issued

17 July 2025
 18 July 2025
 22 August 2025
 22 August 2025

Internal audit Contacts

Rob Barnett, Head of Internal Audit
 Aaron Macdonald, Managing Consultant
 Hannah Walker, Consultant

Client sponsor

Katy Allen, Corporate Governance Officer
 Lisa Langdon, Assistant Director People and Democratic Services

Distribution

Katy Allen, Corporate Governance Officer
 Lisa Langdon, Assistant Director People and Democratic Services

We are committed to delivering an excellent client experience every time we work with you. If you have any comments or suggestions on the quality of our service and would be happy to complete a short feedback questionnaire, please contact your RSM client manager or email admin.south.rm@rsmuk.com

FOR FURTHER INFORMATION CONTACT

Rob Barnett, Head of Internal Audit

Email: Robert.Barnett@rsmuk.com

Aaron Macdonald, Managing Consultant

Email: Aaron.Macdonald@rsmuk.com

rsmuk.com

The matters raised in this report are only those which came to our attention during the course of our review and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Actions for improvements should be assessed by you for their full impact. This report, or our work, should not be taken as a substitute for management's responsibilities for the application of sound commercial practices. We emphasise that the responsibility for a sound system of internal controls rests with management and our work should not be relied upon to identify all strengths and weaknesses that may exist. Neither should our work be relied upon to identify all circumstances of fraud and irregularity should there be any.

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We have no responsibility to update this report for events and circumstances occurring after the date of this report.

RSM UK Risk Assurance Services LLP is a limited liability partnership registered in England and Wales no. OC389499 at 6th floor, 25 Farringdon Street, London EC4A 4AB.



**Governance and Audit
Committee**

**Tuesday, 30 September
2025**

Subject: Value for Money Risk Assessment 2024/25

Report by:	KPMG LLP (UK)
Contact Officer:	Peter Davy Director of Finance and Assets (Section 151 Officer) Peter.Davy@west-lindsey.gov.uk
Purpose / Summary:	To provide Members with the Value for Money (VFM) Risk Assessment

RECOMMENDATION(S):

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

IMPLICATIONS

Legal: None

Financial: FIN/84/26/G&A/CC

There are no financial implications arising from this report

Staffing: None

Equality and Diversity including Human Rights: None

Data Protection Implications: None

Climate Related Risks and Opportunities: None

Section 17 Crime and Disorder Considerations: None

Health Implications: None

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

X

Key Decision:

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

Yes

☐

No

X

1 Introduction

- 1.1 This is the annual Value for Money Risk Assessment report as at 31 March 2025 presented by the Councils external auditors KPMG LLP(UK). It is a requirement for external audit to report to the Governance and Audit Committee their risk assessment of the Councils value for money, finance and governance arrangements.

West Lindsey District Council

DRAFT - Report to the Governance and Audit Committee

VFM risk assessment for the year ended 31 March
2025

18 September 2025

Introduction

To the Governance and Audit Committee of West Lindsey District Council

We are pleased to have the opportunity to meet with you on 30 September 2025 to discuss our audit of the financial statements of West Lindsey District Council for the year ended 31 March 2025.

This report outlines our risk assessment for our VFM responsibilities.

We provide this report to you in advance of the meeting to allow you sufficient time to consider the key matters and formulate your questions.

Contents	Page
Value for money	3
Summary of risk assessment	5
VFM arrangements	6

The engagement team

Debra Chamberlain is the engagement director on the audit. She has 20 years of experience in public sector audit.

Debra shall lead the engagement and is responsible for the audit opinion.

Other key members of the engagement team include Badar Abbas (Senior Manager) and Lee Churchill with 14 years and 3 years of experience respectively.

Yours sincerely,



Debra Chamberlain

Director - KPMG LLP

18 September 2025

How we deliver audit quality

Audit quality is at the core of everything we do at KPMG and we believe that it is not just about reaching the right opinion, but how we reach that opinion. We consider risks to the quality of our audit in our engagement risk assessment and planning discussions.

We define 'audit quality' as being the outcome when audits are:

- Executed consistently, in line with the requirements and intent of applicable professional standards within a strong system of quality controls and
- All of our related activities are undertaken in an environment of the utmost level of objectivity, independence, ethics and integrity.

We depend on well planned timing of our audit work to avoid compromising the quality of the audit. This is also heavily dependent on receiving information from management and those charged with governance in a timely manner.

We aim to complete all audit work no later than 2 days before audit signing.

We are committed to providing you with a high quality service. If you have any concerns or are dissatisfied with any part of KPMG's work, in the first instance you should contact Debra Chamberlain (Debra.Chamberlain@KPMG.co.uk), the engagement lead to the Authority, who will try to resolve your complaint. If you are dissatisfied with the response, please contact the national lead partner for all of KPMG's work under our contract with Public Sector Audit Appointments Limited, Tim Cutler (tim.cutler@kpmg.co.uk). After this, if you are still dissatisfied with how your complaint has been handled you can raise your complaint as per the following process [Complaints](#).

Value for money

Our value for money reporting requirements have been designed to follow the guidance in the Audit Code of Practice.

Our responsibility is to conclude on significant weaknesses in value for money arrangements.

The main output is a narrative on each of the three domains, summarising the work performed, any significant weaknesses and any recommendations for improvement.

We have set out the key methodology and reporting requirements on this slide and provided an overview of the process and reporting on the following page.

Risk assessment processes

Our responsibility is to assess whether there are any significant weaknesses in the Council's arrangements to secure value for money. Our risk assessment will consider whether there are any significant risks that the Council does not have appropriate arrangements in place.

In undertaking our risk assessment we will be required to obtain an understanding of the key processes the Council has in place to ensure this, including financial management, risk management and partnership working arrangements. We will complete this through review of the Council's documentation in these areas and performing inquiries of management as well as reviewing reports, such as internal audit assessments.

Reporting

Our approach to value for money reporting aligns to the NAO guidance and includes:

- A summary of our commentary on the arrangements in place against each of the three value for money criteria, setting out our view of the arrangements in place compared to industry standards;
- A summary of any further work undertaken against identified significant risks and the findings from this work; and
- Recommendations raised as a result of any significant weaknesses identified and follow up of previous recommendations.

The Council will be required to publish the commentary on its website at the same time as publishing its annual report online.

Financial sustainability

How the body manages its resources to ensure it can continue to deliver its services.

Governance

How the body ensures that it makes informed decisions and properly manages its risks.

Improving economy, efficiency and effectiveness

How the body uses information about its costs and performance to improve the way it manages and delivers its services.

Value for money

Approach we take to completing our work to form and report our conclusion:



Summary of risk assessment

Summary of risk assessment

As set out in our methodology we have evaluated the design of controls in place for a number of the Council's systems, reviewed reports from external organisations and internal audit and performed inquiries of management. These procedures are consistent with prior year.

Based on these procedures the table below summarises our assessment of whether there is a significant risk that appropriate arrangements are not in place to achieve value for money at the Council for each of the relevant domains:

Domain	Significant risk identified?
Financial sustainability	No significant risks identified
Governance	No significant risks identified
Improving economy, efficiency and effectiveness	No significant risks identified

We have not identified any significant risks that there are not appropriate arrangements in place as part of the procedures we have undertaken. We have provided a summary of the procedures performed and our key findings from these on pages 6 to 15.

We have raised one low priority performance improvement observation relating to Governance. Please refer to page 16 for the details.

We have also followed-up on three performance improvement observations raised in the prior year. These are outlined on pages 17-19.

Value for money arrangements

Financial sustainability

In assessing whether there was a significant risk of financial sustainability we reviewed:

- The processes for setting the 2024/25 financial plan to ensure that it is achievable and based on realistic assumptions;
- How the 2024/25 efficiency plan was developed and monitoring of delivery against the requirements;
- Processes for ensuring consistency between the financial plan set for 2024/25 and the workforce and operational plans;
- The process for assessing risks to financial sustainability;
- Processes in place for managing identified financial sustainability risks; and;
- Performance for the year to date against the financial plan.

Summary of risk assessment

Budget setting

The budget setting process involves several key steps:

- **Initial Meeting:** In June, the Business Support Team Leader (BSTL) and Finance Business Partners (FBPs) meet to outline the budget setting timetable, responsibilities, and actions.
- **Review by FBPs:** FBPs review controllable budgets, identify savings or increased income, and prepare working papers before meeting with budget managers.
- **Report Preparation:** Monthly leader panels provide updates, and teams present 'Pressure List' reports to the Management Team (MT). 'Fees and Charges' and 'Draft budget for year 1 and estimated year 2-5' are presented to MT, Prosperous Communities Committee (PCC), and Corporate Policy and Resources Committee (CPRC). 'Review of Reserves', 'Executive Business Plan', and 'Medium Term Financial Plan' (MTFP) are also presented before Council approval.
- **Final Entries:** Final council tax and government settlement grant are added to the MTFP. FBPs and Budget Managers (BMs) conduct a final review before December.
- **Budget Approval:** Budget managers submit the budget to the relevant Director for approval.
- **High Level Summary:** A summary table is produced throughout the process, and updates are provided by the S151 officer. MT, PCC, and CPRC review budgets in October/November, and the full MTFP is presented to Council in March.
- **Assumptions and Pressures:** Assumptions for future budgets are agreed with the S151 officer. Future pressures and savings are identified and added to the MTFP.
- **Challenge and review:** Proposed budgets are reviewed by Budget Managers and Directors, and Fees & Charges are reported independently. The proposed budget undergoes a scrutiny process, being presented to the MT, PCC, and CPRC Committees before receiving final approval at the Council. The budget challenge process involves examination of key budget assumptions and the draft budget in various meetings. Feedback and questions are addressed in the Committees and Full Council meetings, focusing on areas such as levies, fees and government funding.
- The final 2024/25 budget was approved by the Council on 4th of March 2024 as part of 'Executive Business Plan 2024/25 - 2026/27' and 'Medium Term Financial Plan 2024/25 – 2028/29'.

Value for money arrangements

Financial sustainability (Cont.)

In assessing whether there was a significant risk of financial sustainability we reviewed:

- The processes for setting the 2024/25 financial plan to ensure that it is achievable and based on realistic assumptions;
- How the 2024/25 efficiency plan was developed and monitoring of delivery against the requirements;
- Processes for ensuring consistency between the financial plan set for 2024/25 and the workforce and operational plans;
- The process for assessing risks to financial sustainability;
- Processes in place for managing identified financial sustainability risks; and;
- Performance for the year to date against the financial plan.

Summary of risk assessment

Budget monitoring

The budget monitoring process is defined in the 'Financial Procedure Rules' within the Council's constitution. The Chief Finance Officer (CFO) provides guidance on the format, frequency, and reporting lines for budget monitoring and presents these reports to the CPRC quarterly. Directors and Assistant Directors must be aware of their budget details and ensure they stay within budget. If a budget variation exceeds £10,000, they must inform the CFO and Management Team immediately, along with proposed corrective actions. The CFO compiles and submits regular budget monitoring reports with recommendations to the Committee.

The quarterly budget monitoring report includes the actual and revised budget forecast for revenue, capital, treasury, and staffing budgets. The executive summary highlights key budget positions and risks. Significant movements (over £10,000) are explained with reference to service departments, indicating the year-end trend (positive, negative, stable). Commentary is also provided on significant budget items (over £10,000) for each cluster.

As part of the review, the Q4 'Budget and Treasury Monitoring Report 2024/25' was examined. The report highlights the actual and revised budget forecast for revenue, capital, treasury, and staffing budgets. The executive summary highlights key budget positions and risks. Significant movements are explained with reference to service departments, indicating the year-end trend. Commentary is provided on significant budget items. The Council considers the impact of budget variances on the Medium-Term Financial Plan (MTFP) and revises the financial plan as part of the following year's budgeting process.

Consistency between financial and operational plans

The budget setting report is submitted to the MT, Committees, and the Council in conjunction with other pivotal strategies and operational plans for the entity, including the Executive Business Plan (three years), Capital Programme, Treasury Management Strategy, Council Tax Revenue Budget, Fees and Charges, Pay Policy, and Medium-Term Financial Plan (five years).

These documents are developed, challenged, and formally approved simultaneously to ensure that all operational activities of the Council are harmoniously aligned with the financial plans before the commencement of the financial year.

Value for money arrangements

Financial sustainability (Cont.)

In assessing whether there was a significant risk of financial sustainability we reviewed:

- The processes for setting the 2024/25 financial plan to ensure that it is achievable and based on realistic assumptions;
- How the 2024/25 efficiency plan was developed and monitoring of delivery against the requirements;
- Processes for ensuring consistency between the financial plan set for 2024/25 and the workforce and operational plans;
- The process for assessing risks to financial sustainability;
- Processes in place for managing identified financial sustainability risks; and;
- Performance for the year to date against the financial plan.

Summary of risk assessment

Assessing and managing financial sustainability risks

The Council has established a risk management framework, with the policy last ratified in September 2019 for the 2019-2023 period. A strategic risk register is maintained, and a strategic risk report is presented quarterly to the Governance and Audit Committee.

A strategic risk has been identified concerning the formulation of a sustainable balanced budget for the fiscal year 2025/26. The strategic risk 'CO1' in the year-end strategic risk report is assessed at a medium risk level, with a score of 8, unchanged from the 2023/24 assessment.

The risk report outlines that the Council is 'treating' the risk through several measures, including the implementation of a Medium Term Financial Plan, a commercial trading and investment programme, annual business planning, and regular budget monitoring. The risk update commentary notes that the 2025/26 budget is balanced primarily due to a one-off surplus in business rates. However, officers are now focusing on addressing potential budget gaps in future years within the Medium Term Financial Plan.

Budget outturn

For 2024/25, the Council's initial budget for net revenue expenditure was £17.3m, later revised to £18m. The Council's actual outturn position was positive at c.£16.2m i.e. an underspend of c.£1.8m if compared with the revised budget. After taking into account carry forwards to future years, the Council's net contribution to reserves for the year amounted to £1.1m, compared to the breakeven position set in the initial budget.

Medium term financial plan (MTFP)

The latest Medium Term Financial Plan agreed on 3 March 2025 by the Council shows funding gaps of nil, £1.2m, £2.9m, £3.5m and £3.5m in the periods 2025/26 to 2029/30 respectively. The Council's projected reserves are anticipated to remain within the range of £20 to £21m, inclusive of a General Fund working balance maintained at £2m throughout the same period.

Value for money arrangements

Financial sustainability (Cont.)

In assessing whether there was a significant risk of financial sustainability we reviewed:

- The processes for setting the 2024/25 financial plan to ensure that it is achievable and based on realistic assumptions;
- How the 2024/25 efficiency plan was developed and monitoring of delivery against the requirements;
- Processes for ensuring consistency between the financial plan set for 2024/25 and the workforce and operational plans;
- The process for assessing risks to financial sustainability;
- Processes in place for managing identified financial sustainability risks; and;
- Performance for the year to date against the financial plan.

Summary of risk assessment

Currently, the Council lacks a formal process for identifying and developing savings plans, monitoring the progress of savings initiatives, and taking corrective actions where necessary. Although the Council has a commendable track record of delivering financial plans and maintaining stable reserves, the absence of structured savings plans presents a significant challenge for the future. This concern becomes more pronounced from the fiscal year 2026/27 onwards, as the General Fund reserve will be insufficient to bridge funding gaps. While we do not view this as a critical weakness at present, it is imperative to consider alternative arrangements if funding gaps and spending pressures increase while the General Fund reserve remains static.

We have observed that a similar issue was noted in the previous year. For further details, please refer to Page 17 – Performance Improvement Observations.

Risk assessment conclusion

Based on the risk assessment procedures performed to date we have not identified a significant risk associated with financial sustainability.

Value for money arrangements

Governance	
<p>In assessing whether there was a significant risk relating to governance we reviewed:</p> <ul style="list-style-type: none"> Processes for the identification, monitoring and management of risk; The design of the governance structures in place at the Council; Controls in place to prevent and detect fraud; The review and approval of the 2024/25 financial plan by the Council, including how financial risks were communicated; How compliance with laws and regulations is monitored; Processes in place to monitor officer compliance with expected standards of behaviour, including recording of interests, gifts and hospitality; and How the Council ensures decisions receive appropriate scrutiny. 	<p>Summary of risk assessment</p> <p><i>Risk management</i></p> <p>The Council has established a risk management framework, with the policy last ratified in September 2019 for the 2019-23 period. The framework is comprehensive, categorising various business risks based on their impact levels, including Strategic, Operational/Service, Contract, Programme, Fraud, Information-Related, and Partnership Risks. The framework also defines the Council's risk appetite, which refers to the extent of risk the Council is willing to accept in pursuit of its strategic objectives. The Council's overall risk appetite has been assessed as "Creative and Aware," indicating a willingness to take calculated risks to seize opportunities and achieve success.</p> <p>The framework outlines a process for identifying emerging risks, documenting each risk in the risk register, and assigning an owner for accountability. Risks are evaluated and assigned an inherent risk level score, and existing mitigation actions are reviewed to set a target risk level. The risk response strategy includes approaches such as avoid, tolerate, transfer, treat and terminate.</p> <p>The Council's risk management strategy also provides guidelines on the risk appetite, indicating the extent to which the Council is prepared to take risks in order to achieve benefits. The Council's overall risk appetite has been assessed as 'Creative and Aware.'</p> <p>Monitoring and reporting occur at multiple levels. A quarterly strategic risk report is reviewed by the MT and monitored by the Governance & Audit Committee (G&AC). Service risks are managed at the operational level through monthly service team meetings. The Corporate Governance Team oversees the centralised risk management register, ensuring consistent and comprehensive risk management reporting.</p> <p>Roles and responsibilities for risk management are allocated to respective governance forums based on the type and level of risk. The Council holds ultimate responsibility, while the G&AC monitors the development and operation of risk management and corporate governance, receiving quarterly updates on strategic risks. The Overview and Scrutiny Committee reviews decisions and performance to ensure effective risk management. Additionally, the G&AC has appointed an Independent Member as the 'Member Risk Champion' to link the Committee and the Council, ensuring risk management is integrated into daily activities. This governance structure for risk management is supported by the S151 Officer, Monitoring Officer, Management Team, Senior Leadership Team (SLT), and other senior officers serving as service leads.</p>

Value for money arrangements

Governance (Cont.)

In assessing whether there was a significant risk relating to governance we reviewed:

- Processes for the identification, monitoring and management of risk;
- The design of the governance structures in place at the Council;
- Controls in place to prevent and detect fraud;
- The review and approval of the 2024/25 financial plan by the Council, including how financial risks were communicated;
- How compliance with laws and regulations is monitored;
- Processes in place to monitor officer compliance with expected standards of behaviour, including recording of interests, gifts and hospitality; and
- How the Council ensures decisions receive appropriate scrutiny.

Summary of risk assessment

Governance Structure

The governance structure is outlined in the Council's Constitution, ensuring clarity and efficiency. The Council is supported by the Overview and Scrutiny Committee, which aids in making key decisions. For regulatory functions, the Planning Committee, Licensing Regulatory Committee, and Governance & Audit Committee play pivotal roles in maintaining effective governance. Additionally, the Corporate Policy and Resources Committee and the Prosperous Communities Committee oversee the Council's policy functions. These committees collectively embody a robust governance framework.

Anti-fraud controls

The Council has implemented the "Prevention of Financial Crime Policy, Anti-Fraud and Corruption Policy, and an Anti-Bribery Policy." This policy defines various types of fraud and outlines the arrangements in place to prevent, detect, and investigate fraudulent activities. This policy also specifies the actions and responsibilities of different functions in the event of fraud. The policy was last updated in March 2019.

The Chief Finance Officer prepares an Annual Counter Fraud Report, which is presented to the Governance and Audit Committee. The committee members review the findings of the report, and follow-up actions or recommendations are assigned to the Chief Finance Officer for implementation. The Council also receives assurance on anti-fraud controls through the work of internal audit.

Financial Plan 2024/25 and communication of financial risks

For detailed information on the establishment and approval of the 2024-25 financial plan, as well as the communication of financial risks, please refer to pages 6 and 8 respectively. We have confirmed that appropriate arrangements are in place to communicate financial risks.

Compliance with laws and regulations

The Council's Monitoring Officer is assigned the responsibility of ensuring compliance with all relevant legal requirements. According to the Constitution, the Monitoring Officer, in consultation with the S151 Officer, is obligated to report to the Council if they believe that any proposal, decision, or omission would result in unlawfulness or maladministration. Such a report will effectively halt the implementation of the proposal or decision until it has been duly considered. Management inquiries have confirmed that there have been no breaches of legislation or regulatory standards that have led to an investigation by any legal or regulatory body during the year.

Value for money arrangements

Governance (Cont.)

In assessing whether there was a significant risk relating to governance we reviewed:

- Processes for the identification, monitoring and management of risk;
- The design of the governance structures in place at the Council;
- Controls in place to prevent and detect fraud;
- The review and approval of the 2024/25 financial plan by the Council, including how financial risks were communicated;
- How compliance with laws and regulations is monitored;
- Processes in place to monitor officer compliance with expected standards of behaviour, including recording of interests, gifts and hospitality; and
- How the Council ensures decisions receive appropriate scrutiny.

Summary of risk assessment

Standards of behaviour

The 'Officer Code of Conduct' outlines the expected standards of behaviour for staff members, encompassing policies on anti-fraud, anti-corruption, and gifts and hospitality. It mandates that staff disclose and register any relationships with contractors or suppliers in the Register of Interest. Additionally, it provides safeguards for staff members against harassment or victimisation, ensures confidentiality, and addresses allegations.

However, our review has identified that the Code of Conduct and other related policies are outdated and have not been subject to recent review. Specifically, the Code of Conduct was last reviewed in 2020, the Disciplinary Rules Guidance in 2017, the Disciplinary Procedure in 2019, and the 'Prevention of Financial Crime Policy, Anti-Fraud and Corruption Policy, and an Anti-Bribery Policy' in 2019, despite these policies being scheduled for review every two years.

The Council maintains a formal Whistleblowing Policy to enable staff to raise concerns regarding conduct that may fall short of the standards set out in the Code of Conduct. This policy is publicly accessible via the Council's website. To support awareness and understanding, the Monitoring Officer delivers regular briefing sessions to Service Line Managers, offering guidance on the appropriate circumstances and procedures for reporting concerns. A revised version of the policy, entitled 'Report a Concern (Whistleblowing) Policy', was formally approved by the Council in July 2025.

Scrutiny of key decisions

Our risk assessment procedures and management inquiries affirm that the Council has established robust arrangements to ensure scrutiny, challenge, and transparency in decision-making. The Council's Contract & Procurement Procedure Rules (CPPR), most recently revised in February 2025, ensures compliance with the Public Contract Regulations 2015 and the Council's own procedural rules as outlined in the Constitution. These rules govern all contractual arrangements made by or on behalf of the Council, including the execution of works, delivery of services and the supply of goods. Further, key decision making is subject to discussion and scrutiny at executive team level and relevant sub-committees such as CPR Committee, followed by formal approval by the Council.

Value for money arrangements

Governance (Cont.)

In assessing whether there was a significant risk relating to governance we reviewed:

- Processes for the identification, monitoring and management of risk;
- The design of the governance structures in place at the Council;
- Controls in place to prevent and detect fraud;
- The review and approval of the 2024/25 financial plan by the Council, including how financial risks were communicated;
- How compliance with laws and regulations is monitored;
- Processes in place to monitor officer compliance with expected standards of behaviour, including recording of interests, gifts and hospitality; and
- How the Council ensures decisions receive appropriate scrutiny.

Summary of risk assessment

We would like to highlight that in January 2025, the Local Government Association (LGA) conducted a peer review of the Council and recommended an urgent review and completion of the management structure. They expressed concerns about the potential reduction to three officers by June 2025, which may exclude two statutory roles, and the consequent impact on staff capacity and workloads. The report stated, "It is imperative to promptly appoint the Head of Paid Service even on an interim basis, to ensure operational resilience."

We understand that, following the financial year-end, the Council appointed a Section 151 Officer in May 2025 and a Chief Executive in July 2025, thereby fulfilling the respective statutory responsibilities associated with these roles.

We also note recent developments in the Council's political leadership. At its full meeting held on 8 September 2025, the Council appointed a new Leader and Deputy Leader, following the removal of the previous office holders. These appointments address the vacancies that had arisen and restore leadership within the Council.

We acknowledge the Council's commitment to maintaining a stable and effective leadership and management structure. While our assessment for the 2024/25 VFM has not identified any weaknesses in this area, we note that any further disruption could have a material impact on governance arrangements in 2025/26 and beyond.

Risk assessment conclusion

Based on the risk assessment procedures performed to date we have not identified a significant risk associated with governance.

Additionally, during our review, we have noted that the Code of Conduct and other related policies are outdated and have not been subject to recent review. For further details, please refer to Page 16 – Performance Improvement Observations.

We would also like to reiterate on the observation from the prior year regarding to the robustness of contract exceptions record. For further details, please refer to Page 19 – Performance Improvement Observations.

Value for money arrangements

Improving economy, efficiency and effectiveness

In assessing whether there was a significant risk relating to improving economy, efficiency and effectiveness we reviewed:

- The processes in place for assessing the level of value for money being achieved and where there are opportunities for these to be improved;
- The development of efficiency plans and how the implementation of these is monitored;
- How the performance of services is monitored and actions identified in response to areas of poor performance;
- How the Council has engaged with partners in development of the organisation and system wide plans and arrangements;
- The engagement with wider partnerships and how the performance of those partnerships is monitored and reported; and
- The monitoring of outsourced services to verify that they are delivering expected standards.

Summary of risk assessment

Performance of services

The Council has established processes to utilise cost and performance information to enhance service management and delivery, with a focus on achieving value for money. According to the Council's Performance Management Policy, the CPRC oversees the overall performance framework, while the PCC ensures broader visibility and transparency of the Council's performance.

Our review indicates that the forecast outturn position for both revenue and capital budgets is reported quarterly through the governance cycle, presented to the MT and CPRC. Revenue budget reports detail significant variances and provide explanations and mitigating actions. Capital project spending against budget is also reported, with narratives explaining forecast variances, feeding into the Quarterly Budget Monitoring Reports presented to the CPRC.

Additionally, the Change Management team presents a quarterly "Progress & Delivery Report" to both MT and the Committees (PCC and CPRC), measuring service performance against internally set performance indicators, including financial measures. The Q4 24/25 Progress & Delivery Report shows that the Council's performance measures and targets for 2024/25, approved by the CPR Committee, include 54 KPIs across five portfolios. The report indicates that the Council exceeded targets for 41 KPIs, remained within tolerance for 6 KPIs, and assessed 7 KPIs as below target. Performance Improvement Plans (PIPs) are in place for measures that report below target for two or more consecutive periods.

Benchmarking

The Council uses benchmarking data during its annual review of fees and charges for the upcoming financial year, as part of the budget setting process. This data, along with market conditions, helps determine appropriate service charge levels. Additionally, the Council collaborates with the Association of Public Service Excellence (APSE) to benchmark its service delivery efficiency against other public bodies. At the end of each year, the Council submits its service delivery data to APSE, which then issues benchmarking reports. These reports provide insights for the Council to reflect on and improve its service delivery.

Value for money arrangements

Improving economy, efficiency and effectiveness

In assessing whether there was a significant risk relating to improving economy, efficiency and effectiveness we reviewed:

- The processes in place for assessing the level of value for money being achieved and where there are opportunities for these to be improved;
- The development of efficiency plans and how the implementation of these is monitored;
- How the performance of services is monitored and actions identified in response to areas of poor performance;
- How the Council has engaged with partners in development of the organisation and system wide plans and arrangements;
- The engagement with wider partnerships and how the performance of those partnerships is monitored and reported; and
- The monitoring of outsourced services to verify that they are delivering expected standards.

Summary of risk assessment

Partnerships

The Council actively collaborates with partners in the development of organisational and system-wide plans, fostering a spirit of cooperation and shared ownership. A noteworthy example is the partnership with registered housing providers, which facilitated the successful co-development of the Council's housing strategy. Through this strategy, housing associations have delivered needs-led accommodation tailored to their communities, from planning to completion on various projects, including bespoke housing for older people and individuals with learning difficulties.

Moreover, the Council's performance management framework is aligned with its transformation agenda and continuous improvement programs, ensuring regular monitoring and reporting of key performance indicators, including those related to partnership work.

The Council is also a member of the Central Lincolnshire Joint Strategic Planning Committee, which aims to establish a strategic vision for western Lincolnshire and adopt a unified approach to the promotion and growth of the wider Lincoln region. Additionally, the Council is a key partner in the Greater Lincolnshire Local Enterprise Partnership, which seeks to boost productivity by supporting local businesses in creating jobs.

Outsourced services

The Council did not engage in any significant outsourced contracts for its services during the 2024/25 fiscal year.

Risk assessment conclusion

Based on the risk assessment procedures performed we have not identified a significant risk associated with Improving economy, efficiency and effectiveness.

Performance improvement observations

The performance improvement observations raised as a result of our risk assessment procedures are included below:

Priority rating for observations					
1	Priority one: issues that are fundamental and material to your system of internal control. We believe that these issues might mean that you do not meet a system objective or reduce (mitigate) a risk.	2	Priority two: issues that have an important effect on internal controls but do not need immediate action. You may still meet a system objective in full or in part or reduce (mitigate) a risk adequately but the weakness remains in the system.	3	Priority three: issues that would, if corrected, improve the internal control in general but are not vital to the overall system. These are generally issues of best practice that we feel would benefit you if you introduced them.

#	Risk	Issue, Impact and Recommendation	Management Response / Officer / Due Date
1	3	<p>Outdated code of conduct and related policies</p> <p>During our review, we have noted that the Code of Conduct and other related policies are outdated and have not been subject to recent review. Specifically, the Code of Conduct was last reviewed in 2020, the Disciplinary Rules Guidance in 2017, the Disciplinary Procedure in 2019, and the 'Prevention of Financial Crime Policy, Anti-Fraud and Corruption Policy, and an Anti-Bribery Policy' in 2019, despite these policies being scheduled for review every two years.</p> <p>Impact</p> <p>Outdated policies may lead to non-compliance with current standards, increased risk of unethical behaviour, and potential legal and reputational consequences.</p> <p>Recommendation</p> <p>Conduct a comprehensive review and update of the Code of Conduct and related policies on timely basis, to ensure they remain current and aligned with best practices and legal requirements.</p>	<p>The Council is due to review and update the Code of Conduct and related policies which will be approved by the end of the financial year. The Council has recently updated its Counter Fraud, Corruption and Bribery Policy which was approved by Corporate Policy and Resources Committee on 24th July 2025. An Anti-Money Laundering and Financial Crime Policy is currently being drafted which it is hoped will be approved later this year.</p>

Performance improvement observations – follow up from prior year

The following observations were raised in the prior year:

#	Risk	Issue, Impact and Recommendation	Management Response / Officer / Due Date	Update as of September 2025
2	2	<p>Saving plans</p> <p>The Council should consider the appropriateness of its arrangements regarding the identification and development of savings plans and monitoring of progress on savings initiatives in the context of the level of future savings.</p> <p>Impact</p> <p>The absence of structured savings plans poses a significant challenge for the future. This concern becomes more pronounced from the fiscal year 2026/27 onwards, as the General Fund reserve will be insufficient to bridge funding gaps.</p> <p>Recommendation</p> <p>We recommend that the Council establish a formal process for identifying and developing savings plans, monitoring their progress, and taking corrective actions as needed. This will ensure financial stability and preparedness for future fiscal challenges.</p>	<p>The Council does not currently have a savings programme. Whilst the Council's medium term financial plan, which was approved in March 2025, does have funding gaps for 2026/27 onwards, it is not clear at this point whether these will be realised. This is due to major upcoming changes in government funding and business rates income. The government is currently consulting on a change to Council funding methodology and anticipating implementing a business rates reset, both of which will affect funding levels for 2026/27 onwards. When the funding that the Council will receive is known, which it is hoped will be in November/December, then the scale of any funding shortfalls will be known.</p> <p>Linked to this is the announcement by government of local government re-organisation in two-tier areas which includes Lincolnshire. This will potentially mean West Lindsey District Council in its current form will not exist after 1st April 2028 as it will be within a newly created authority. Whilst this is still at an early stage this will have a large number of impacts on the Council's operating model, not least whether or not funds will be needed to implement the new authority. With these high-level uncertainties, the Council would not be looking to implement a savings programme until more is known. Service managers do routinely review their service areas and are always looking at how they might operate their service more efficiently and effectively through a process of self-review. The Council has formally agreed to setup a savings board and this will come into operation if and when it is identified that savings are required to balance the medium-term financial plan.</p>	<p>We have observed that the Council does not have a formalised process for identifying and developing savings plans, monitoring the progress of savings initiatives, and taking corrective actions when necessary. Consequently, this recommendation has not been implemented.</p> <p>Status: Not implemented</p>

Performance improvement observations – follow up from prior year (Cont.)

The following observations were raised in the prior year:

#	Risk	Issue, Impact and Recommendation	Management Response / Officer / Due Date	Update as of September 2025
3	3	<p>Risk management strategy</p> <p>During our review, we have noticed that the Council's Risk Management Strategy has not been updated for latest period. The Council's previous strategy was for the period 2019-23 and it has not been revised since the end of the period.</p> <p>Impact</p> <p>The outdated Risk Management Strategy may lead to inadequate risk identification and mitigation, potentially exposing the Council to unforeseen risks and challenges.</p> <p>Recommendation</p> <p>We recommend that the Council promptly update its Risk Management Strategy to ensure it reflects current best practices and addresses emerging risks effectively.</p>	<p>The latest Risk Management Strategy was approved by Governance and Audit Committee on 22nd April 2025.</p>	<p>We have reviewed the recent Risk Management Strategy, which was approved subsequent to the year-end. Consequently, we have determined that this observation has been implemented.</p> <p>Status: Implemented</p>

Performance improvement observations – follow up from prior year (Cont.)

The following observations were raised in the prior year:

#	Risk	Issue, Impact and Recommendation	Management Response / Officer / Due Date	Update as of September 2025
4	3	<p>Contract exceptions</p> <p>During our review, we have noticed that the Council's record of contract exceptions is not a robust document which records the value of the contract, reason for exception and the approval process followed.</p> <p>Impact</p> <p>The lack of comprehensive documentation for contract exceptions may lead to reduced transparency and potential non-compliance with procurement rules.</p> <p>Recommendation</p> <p>We recommend that the Council formalise the documentation of contract exceptions to ensure greater transparency and adherence to procurement regulations.</p>	<p>Procurement Exemptions are signed off by the S151 officer up to a value of £75,000 over this value and under £214,000 they go to Management Team for approval and above £214,000 they go to committee for approval. Exemptions are then collated in a spreadsheet and loaded onto the Pro Contract software with a copy of the final contract once signed. All exemptions are reported to Governance and Audit committee on a periodic basis, the last report was for exemptions from 1st April to 30th September which went to Governance and Audit Committee on 21st January 2025.</p>	<p>We have observed that the Council has not revised the design or enhanced the level of documentation for contract exceptions. Consequently, this recommendation remains unimplemented.</p> <p>Status: Not implemented</p>



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**Governance and Audit
Committee**

30 September 2025

Subject: Progress Report: District Joint Committee

Report by:

Monitoring Officer

Contact Officer:

Lisa Langdon
Assistant Director for People and Democratic
Services and Monitoring Officer.
Lisa.Langdon@west-lindsey.gov.uk

Purpose / Summary:

The purpose of this report is to provide an update to the Committee on the progress that has been made by the District Joint Committee, and to update the Committee on nominations made to the Greater Lincolnshire Mayoral Combined County Authority.

The Governance and Audit Committee are asked to NOTE the information in this Report.

RECOMMENDATION(S):

The Governance and Audit Committee are asked to:

- (1) Receive and note the current position in relation to the District Joint Committee

IMPLICATIONS

Legal:

For the purposes of the establishment of a Joint Committee of the district authorities, the relevant legislative provisions are section 11 Levelling Up and Regeneration Act 2023 and section 101 Local Government Act 1972. These provisions provide the legal mechanism to allow WLDC to form a Joint Committee and participate in the Mayoral Combined County Authority.

Financial :

There are no financial implications associated with this report

Staffing : There are no staffing implications arising from this report.

Equality and Diversity including Human Rights : This report is for noting purposes only and therefore there are no equality and diversity implications.

Data Protection Implications : There are no direct data protection implications associated with this report.

Climate Related Risks and Opportunities: None arising from this Report

Section 17 Crime and Disorder Considerations: None arising from this report

Health Implications: There are no health implications arising from this Report.

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

<https://democracy.west-lindsey.gov.uk/documents/s42057/Governance%20and%20Audit%20Report%20-%20District%20Joint%20Committee%20-%20MT%20May%202024%2011062024%20Governance%20and%20Audi.pdf>

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

☒

Key Decision:

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

Yes

☐

No

☒

1 Background

- 1.1 The District Joint Committee (DJC) consists of the Lincolnshire District Councils and its purpose is to be a platform for co-ordination amongst the non-constituent Councils to represent the interests of the Districts on the Greater Lincolnshire Mayoral Combined County Authority (GLCCA). Lincolnshire County Council, North Lincolnshire Council, and North East Lincolnshire Council are the constituent members of the GLCCA, the 7 Lincolnshire Districts are non-constituent members of the GLCCA.
- 1.2 The DJC has its own Standing Orders and Terms of Reference, and these were considered and approved by the Council meeting on 2nd September 2024. Similar reports also proceeded through the Council meetings of the other 6 District Councils in 2024.
- 1.3 The DJC is the legal mechanism for the nomination of non-constituent members onto the GLCCA and its boards and committees. The GLCCA formally accepted the DJC as a nominating body on 6th March 2025.

2. Meetings to date

- 2.1 The DJC held its inaugural meeting on 12th December 2024, and items at this meeting included the appointment of a Chairman, Vice Chairman, noting Standing Orders and Terms of Reference, and approving North Kesteven as the secretariat for the administration of the DJC.
- 2.2 Meetings of the DJC have also been held on 24th February 2025, 19th May 2025, 4th June 2025, and 9th September 2025 and these meetings considered and agreed nominations for non- Constituent members to the Boards of the GLCCA and to its Overview and Scrutiny Committee and Audit Committee
- 2.3 The membership of the DJC consists of the Leaders of the 7 Lincolnshire Districts and the current Chairman is Councillor Richard Wright, North Kesteven Council. As the secretariat for the meeting is North Kesteven District Council, all agendas and minutes can be found on their website.

3 Current membership and representation on the Greater Lincolnshire Mayoral Combined County Authority

- 3.1 The DJC has been effective in ensuring District representation at the GLCCA and Councillors Wright, Tweddle, Leyland and Worth have been appointed to attend the meetings of the Combined Authority.
- 3.2 The GLCCA has three Boards in operation, which are the Business and Infrastructure Board, the Employment and Skills Board, and the Transport Board. Appointments have been made to all these Boards,

and the Leader of West Lindsey District has been appointed onto the Employment and Skills Board and the Transport Board.

- 3.3 The GLCCA's Overview and Scrutiny Committee and Audit Committee also has non-constituent representatives in place based on the political balance of the 3 constituent authorities.
- 3.4 The Committee is referred to the Appendix to this Report which outlines all the current approved appointments for the GLCCA.

4. Forthcoming meetings

- 4.1 The next meeting of the DJC is scheduled to take place on 8th December 2025 at North Kesteven Council's offices.
- 4.2 The next meeting of the GLCCA is scheduled for 17th September 2025 at which a draft meeting schedule will be considered.
- 4.3 The GLCCA Employment and Skills Board is scheduled for 15th October 2025.

5. Recommendation

- 5.1 That the Committee receive and note the current position in relation to the District Joint Committee

Greater Lincolnshire Mayoral Combined County Authority

COMBINED AUTHORITY BOARD MEMBERS		
Members	Delegates	
Leader of City of Lincoln Council <i>Cllr Naomi Tweddle</i>	Leader of Boston Borough Council <i>Cllr Dale Broughton</i>	
Leader of East Lindsey District Council <i>Cllr Craig Leyland</i>	Leader of South Kesteven District Council <i>Cllr Ashley Baxter</i>	
Leader of North Kesteven District Council Cllr Richard Wright	Leader of West Lindsey District Council <i>Cllr Jackie Brockway</i>	
Leader of South Holland District Council <i>Cllr Nick Worth</i>	Deputy Leader of City of Lincoln Council <i>Cllr Donald Nannestad</i>	
BUSINESS AND INFRASTRUCTURE BOARD	EMPLOYMENT AND SKILLS BOARD	TRANSPORT BOARD
Members Expected To Attend Board Meeting	Members Expected To Attend Board Meeting	Members Expected To Attend Board Meeting
Cllr Ashley Baxter	Cllr Dale Broughton	Cllr Ashley Baxter
Cllr Dale Broughton	Cllr Craig Leyland	Cllr Craig Leyland
Cllr Naomi Tweddle	Cllr Nick Worth	Cllr Richard Wright
Cllr Richard Wright	Cllr Jackie Brockway	Cllr Jackie Brockway
Delegates	Delegates	Delegates for noting
Cllr Craig Leyland	Cllr Ashley Baxter	Cllr Dale Broughton
Cllr Donald Nannestad	Cllr Donald Nannestad	Cllr Donald Nannestad
Cllr Nick Worth	Cllr Naomi Tweddle	Cllr Naomi Tweddle
Cllr Jackie Brockway	Cllr Richard Wright	Cllr Nick Worth
OVERVIEW AND SCRUTINY COMMITTEE (DISTRICT REPRESENTATIVES)		
POLITICAL PARTY	MEMBERS ATTENDING	SUBSTITUTE MEMBERS
Conservative	Cllr M Smith (NKDC)	Cllr Henry Bingham (SHDC)
Labour	Cllr J Wells (CofL)	Cllr R Longbottom (CofL)
Liberal Democrat	Cllr M Boles (WLDC)	Cllr Fiona Martin (ELDC)
Reform UK	Cllr J King (SHDC)	Cllr Carleen Dickinson (ELDC)
AUDIT COMMITTEE (DISTRICT REPRESENTATIVES)		
POLITICAL PARTY	MEMBERS ATTENDING	SUBSTITUTE MEMBERS
Conservative	Cllr A Beale (SHDC)	Cllr Mary Green (NKDC)
Independent Network	Cllr M Overton MBE (NKDC)	Cllr R Cleaver (SKDC)

Labour	Cllr R Longbottom (<i>CofL</i>)	Cllr C Roper (<i>CofL</i>)
Reform UK	Cllr M Hasan (<i>SHDC</i>)	VACANT



GOVERNANCE AND AUDIT COMMITTEE

**Tuesday 30th September
2025**

Local Government and Social Care Ombudsman (LGSCO) Annual Review Letter Report 2024/25

Report by:	Director of Change Management, ICT & Regulatory Services
Contact Officer:	Natalie Kostiuk Customer Experience Manager natalie.kostiuk@west-lindsey.gov.uk
Purpose / Summary:	Report on the Local Government and Social Care Ombudsman (LGSCO) Annual Review Letter 2025 covering complaints referred to and decided by them between April 2024 and March 2025. Examining the types and outcomes of complaints referred and benchmarking with other similar local authorities.

RECOMMENDATION(S):

That committee members welcome this report, and after considering its contents are assured that the current complaint handling procedures are functioning adequately.

IMPLICATIONS

Legal:

There are no legal implications arising from this report.

Financial: FIN/59/26/GA/SL

There are no financial implications arising from this report.

Staffing:

There are no staffing implications arising from this report.

Equality and Diversity including Human Rights:

The LGSCO have not identified any issues with how complaints are handled in terms of Equality and Diversity or Human Rights.

Data Protection Implications:

There are no data protection implications arising from this report, appropriate redactions have been made where required.

Climate Related Risks and Opportunities:

Not applicable.

Section 17 Crime and Disorder Considerations:

Not applicable.

Health Implications:

There are no health implications arising from this report.

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

Annual Review Letters for West Lindsey District Council

<https://www.lgo.org.uk/your-councils-performance/west-lindsey-district-council/annualletters/>

LGSCO complaint decisions for West Lindsey District Council

<https://www.lgo.org.uk/Decisions/SearchResults?t=0&fd=0001-01-01&td=2025-07-22&dc=c%2Bnu%2Bu%2B&aname=West%20Lindsey%20District%20Council&sortOrder=descending>

West Lindsey District Council Performance 2023/24

<https://www.lgo.org.uk/your-councils-performance/west-lindsey-district-council/statistics>

Risk Assessment:

Not applicable.

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



Local Government and Social Care Ombudsman (LGSCO) Report 2024/25

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Executive Summary

This report examines the Local Government and Social Care Ombudsman (LGSCO) Annual Review Letter 2024/25 which covers complaints that were either referred to or decided by them during the period from April 2024 to March 2025.

Historical data on complaints handled by the LGSCO is included within this report along with comparison to previous year's figures and findings.

Finally, the report compares how West Lindsey District Council (WLDC) has 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 2024/25 period, a total of 14 new complaints were referred to the LGSCO.

WLDC Service		LGSCO Categorisation
Planning and Development	3	Planning and Development
Planning Enforcement	2	Planning and Development
Environmental Protection – Noise	1	Environmental Services & Public Protection & Regulation
Community Safety - ASB	1	Environmental Services & Public Protection & Regulation
Trees – Planning and Development	1	Environmental Services & Public Protection & Regulation
Council Tax	1	Benefits & Tax
Housing Benefits	1	Benefits & Tax
Council Tax – access to information	1	Corporate & Other Services
FOI – access to information	1	Corporate & Other Services
Car Parking - parking fines and information	1	Highways & Transport
Housing Enforcement	1	Housing

In total the LGSCO made 14 decisions during 2024/25. 10 complaints were closed after initial enquiries, 1 complaint was incomplete, and 1 complaint led to the complainant receiving advice from the LGSCO. 1 complaint was investigated and not upheld, and 1 outstanding complaint being investigated from the previous year was upheld, this was in regard to Environmental Protection and Community Safety (ASB) services and related to a noise complaint.

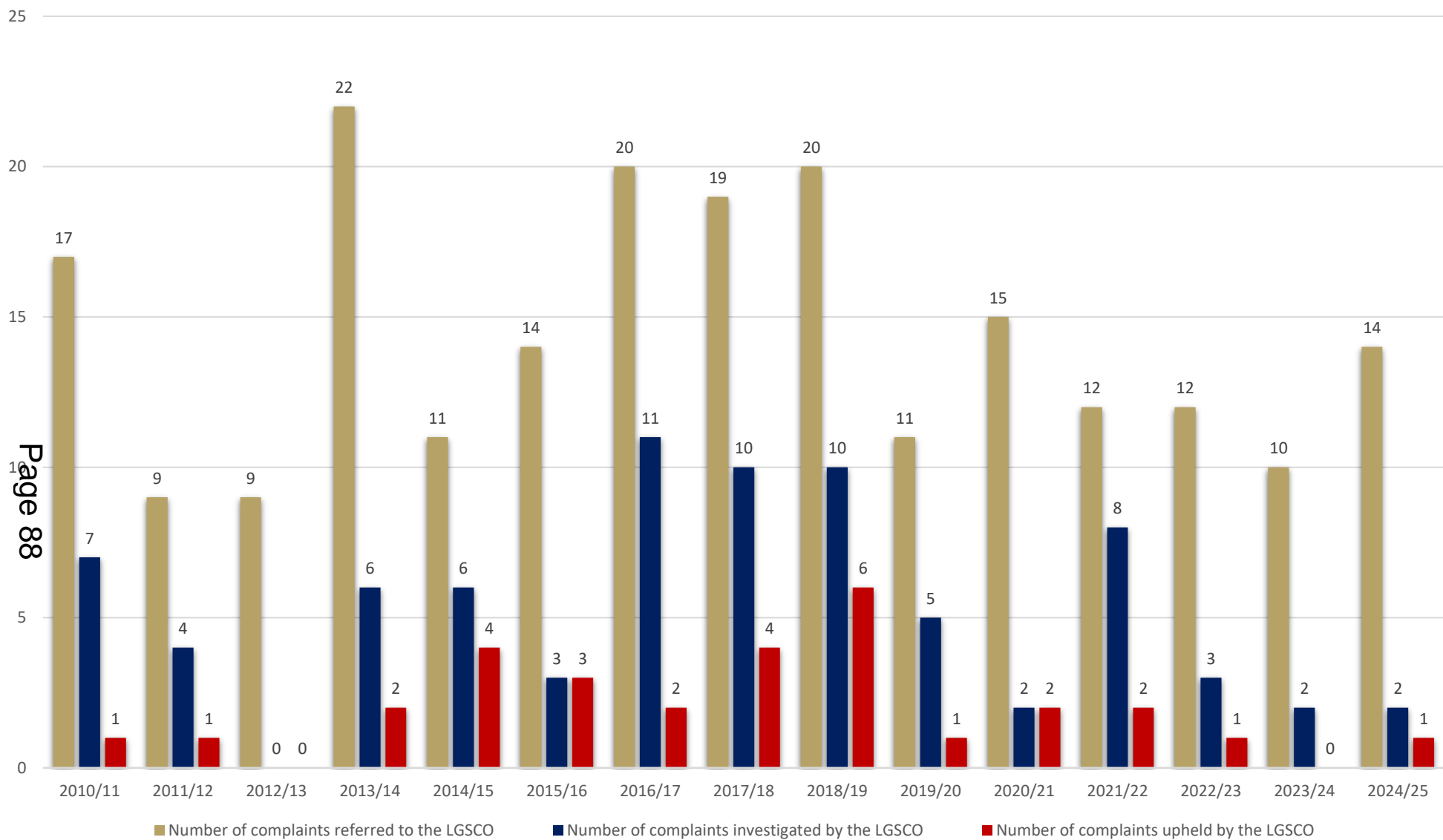
The LGSCO investigated 2 complaints and upheld 1 complaint in 2024/25. More details on this upheld complaint and the recommendations made by the LGSCO can be found in the [Upheld Complaints, Learning and Improvement Actions](#) section of this report.

At the end of the 2024/25 period there were 2 outstanding complaints that were still with the LGSCO at the initial assessment stage. The LGSCO have since decided not to investigate these complaints further, more information regarding those complaints will be included in next year's report as they were completed after March 2025.

1. Introduction

- 1.1 If a customer has followed and completed the Council's formal complaints process and remains dissatisfied with the outcome of their complaint or the way it has been handled by WLDC they are able to refer their complaint to the LGSCO for review.
- 1.2 The LGSCO will only consider a complaint once it has been dealt with in full via the WLDC Customer Feedback Policy and only if it meets their criteria for investigation - <https://www.lgo.org.uk/make-a-complaint/what-we-can-and-cannot-look-at>
- 1.3 Issues that have another formal route of appeal or tribunal will not be considered by the LGSCO, for example, planning appeals, council tax valuation issues and appeals regarding the suitability of housing etc.
- 1.4 There is no cost to the authority for the work carried out by the LGSCO. A cost is only involved if an upheld complaint recommendation suggests a financial remedy.
- 1.5 The LGSCO do not necessarily investigate all complaints that are referred to them., Although the LGSCO is a free service they have to decide how to best use their publicly funded resources therefore they cannot investigate all complaints they receive.

They are more likely to investigate complaints where the issues:
 - have had a serious or long-term impact on people's lives
 - affect many other people
They are less likely to investigate complaints where:
 - the issues have caused minor irritation or upset
 - they cannot ask the Council to do what the complainant wants them to
- 1.6 An Annual Review Letter is published by the LGSCO for each authority every year which details the number of complaints referred to them, investigated by them and includes information on complaints upheld by them. Information regarding compliance with LGSCO recommendations is also included. The full WLDC Annual Review Letter for 2024/25 can be found in [Appendix 1](#) of this report.
- 1.7 The information published by the LGSCO allows us to examine our performance for the year and look at how we compare to other similar authorities.
- 1.8 The investigations carried out and decisions made by the LGSCO allow us to learn and make improvements to the way we deliver our services and deal with our customers daily. Complaints investigated that are not upheld by the LGSCO provide assurance that we are operating correctly. We can also learn from LGSCO complaints and decisions made for other authorities, when weekly decision lists are published, they are shared with relevant team managers.
- 1.9 The graph on the next page shows how many WLDC complaints have been referred to, investigated and upheld by the LGSCO each year since 2010, the last 4 years has seen a decrease in the average number of WLDC complaints processed by the LGSCO:



- The number of complaints investigated and upheld in 2012/2013 is unknown due to change in LGSCO procedure

2. Annual Review Letter 2024/25 Figures

- 2.1 In total 14 new complaints were referred to the LGSCO in 2024/25, this is a small increase when compared to the previous 3 years. The table below shows which services the 14 complaints related to compared with previous years.
- 2.2 As you can see, over the years many of the complaints referred to the LGSCO were in relation to Planning and Development services. The last 3 years have seen a decrease in the number complaints regarding this group of services being referred to the LGSCO.

	Benefits and Tax	Corporate and Other Services	Environmental Services	Highways and Transport	Housing	Planning and Development	Other	Total
2024/25	2	2	3	1	1	5	0	14
2023/24	0	0	4	0	0	6	0	10
2022/23	1	1	3	0	3	4	0	12
2021/22	1	0	1	0	1	9	0	12
2020/21	0	0	3	0	1	10	1	15
2019/20	4	1	1	0	1	4	0	11

- 2.3 The service categories for complaints that the LGSCO use include various WLDC service areas, for instance their Planning and Development category includes Planning Enforcement and their Environmental Services and Public Protection and Regulation includes Environmental Health services, Community Safety including ASB and Housing Enforcement, and Corporate and Other Services includes FOI requests.
- 2.4 The table below, that is also included in the introduction section of this report shows the breakdown of WLDC services compared to the LGSCO categorisation and the number of complaints referred to them relating to each WLDC service in 2024/25:

WLDC Service		LGSCO Categorisation
Planning and Development	3	Planning and Development
Planning Enforcement	2	Planning and Development
Environmental Protection – Noise	1	Environmental Services & Public Protection & Regulation
Community Safety – ASB	1	Environmental Services & Public Protection & Regulation
Trees – Planning and Development	1	Environmental Services & Public Protection & Regulation
Council Tax	1	Benefits & Tax

Housing Benefits	1	Benefits & Tax
Council Tax – access to information	1	Corporate & Other Services
FOI – access to information	1	Corporate & Other Services
Car Parking - parking fines and information	1	Highways & Transport
Housing Enforcement	1	Housing

2.5 A complaint that was referred to the LGSCO in January 2025 was still outstanding at the end of the 2024/25 period. A decision was received in April 2025, the complaint was closed after initial enquiries, the complaint was in relation to Council Tax and access to information. Details on this complaint are included within the table below and will be included again in the decided section of next year's 2025/26 report.

2.6 In 2024/25 the LGSCO also reached a decision on 1 complaint that was outstanding from the previous year. This complaint was referred to them in March 2024 but not completed until September 2024 and was in relation to a noise complaint. The LGSCO carried out an investigation, fault was identified so the complaint was upheld, more details are included later in this report.

2.7 In total 14 decisions were made by the LGSCO during the 2024/25 period. The table below provides information on the complaints that were received and decided including the dates they were received and decided by the LGSCO, the service they related to, the decision made, and any recommendations made regarding the decision reached. The links included in the LGSCO Category and Reference Number column of the table below will take you to the full complaint details as published on the LGSCO website. If there is no link included the LGSCO did not publish any information because the complaint did not pass the initial assessment stage.

LGSCO Category and Reference Number	WLDC Service	Received by the LGSCO	Decided by the LGSCO	Days Taken	Decision	Decision Reason	Remedy
23015068 Environmental Services & Public Protection & Regulation	Noise (Environmental Protection and Community Safety)	08/03/2024	29/09/2024	205	Upheld	Fault no injustice	Provide training and/or guidance
23019228 Planning & Development	Planning and Development	28/02/2024	11/04/2024	43	Closed after initial enquiries	Not warranted by alleged fault	N/A
23020983 Environmental Services & Public Protection & Regulation	Trees – Planning and Development	02/04/2024	07/05/2024	35	Advice given	Body not in jurisdiction	N/A
23021228 Benefits & Tax	Council Tax	08/04/2024	13/05/2024	35	Closed after initial enquiries	Other reason not to investigate	N/A

24000685 Planning & Development	Planning Enforcement	23/04/2024	18/06/2024	56	Closed after initial enquiries	Not warranted by alleged fault	N/A
24003326 Environmental Services & Public Protection & Regulation	Noise (Environmental Protection)	24/05/2024	24/05/2024	1	Incomplete/Invalid	Insufficient information to proceed and PA advised	N/A
24004308 Housing	Housing Enforcement	23/06/2024	07/01/2025	198	Not Upheld	No fault	N/A
24008119 Highways & Transport	Car Parking Fines and Information (Property Services)	19/08/2024	25/09/2024	37	Closed after initial enquiries	Not warranted by alleged fault	N/A
24009246 Planning & Development	Planning and Development	02/09/2024	20/11/2024	79	Closed after initial enquiries	26B (2) not made in 12 months	N/A
24009944 Benefits & Tax	Housing Benefits	12/09/2024	15/10/2024	33	Closed after initial enquiries	Not warranted by alleged fault	N/A
24010773 Corporate & Other Services	FOI – access to information	23/09/2024	16/10/2024	23	Closed after initial enquiries	No worthwhile outcome achievable by investigation	N/A
24014545 Environmental Services & Public Protection & Regulation	Anti – Social Behaviour (Community Safety)	15/11/2024	30/01/2025	76	Closed after initial enquiries	26 (6)(c) Court remedy	N/A
24015061 Planning & Development	Planning Enforcement	25/11/2024	23/01/2025	59	Closed after initial enquiries	Not warranted by alleged fault	N/A
24015390 Planning & Development	Planning and Development	29/11/2024	31/01/2025	63	Closed after initial enquiries	Not warranted by alleged fault	N/A

These complaints were received in 2024/25 but were carried over and decided in 2025/26 and will feature in next year's Annual LGSCO Report							
24018333 Planning & Development	Planning Enforcement	22/01/2025	Unknown	Unknown	Not shared with WLDC	Not shared with WLDC	N/A
24020059 Corporate & Other Services	Council Tax – access to information	19/02/2025	06/04/2025	46	Closed after initial enquiries	Matter is subject to court proceedings	N/A

- 2.8 During 2024/25 no complaints were referred back to WLDC for a local resolution. This occurs when a customer has not initially made their complaint known to us or have not given us the chance to investigate and resolve their complaint internally. The LGSCO will only consider a complaint once it has been investigated via the authority under the Council's formal complaint process.
- 2.9 In total 10 complaints were closed after initial enquiries were made. This occurs when the LGSCO receive a complaint and consider the initial information including details of the complaint and the response we have given them. If the LGSCO decide that it is unlikely that any fault or maladministration will be found or that any harm or injustice has been caused they will not investigate the matter further. The LGSCO will also take this approach to complaints where an appeal or tribunal route is available to the complainant or where the complaint has been made out of time. The reasons why the LGSCO closed these 10 complaints are listed below:

Planning and Development x 3

23019228

We will not investigate Mr X's complaint about the Council's handling of a planning application. This is because there is not enough evidence of fault affecting the Council's decision or to show the issues Mr X raises caused him significant injustice.

24009246

We will not investigate this complaint about the way the Council decided to approve a planning application. This is because the complaint does not meet the tests in our Assessment Code on how we decide which complaints to investigate. The complaint is late and there are no good reasons to exercise our discretion to investigate it.

24015390

We will not investigate this complaint about how the Council dealt with the complainant's land charges search request. This is because we are unlikely to find fault by the Council.

Planning Enforcement x 2

24000685

Ms X complains about the Council's handling of matters relating to the installation of a footpath and road widening at a development site in her locale. We will not investigate the complaint because we are unlikely to find evidence of fault by the Council sufficient to warrant an investigation.

24015061

We will not investigate this complaint about the Council's handling of a planning enforcement case and associated planning applications at a site in the complainant's local area. The alleged faults have not caused him a significant personal injustice, and we cannot achieve one of the outcomes he is seeking

Community Safety x 1

24014545

We will not investigate this complaint about the Council's decision to issue Mr X with a Community Protection Notice. This is because Mr X has the opportunity to seek a remedy through the courts if he wishes to challenge the Notice so placing the complaint outside our jurisdiction.

Car Parking – parking fines and information x 1 (Property Services)

24008119

We will not investigate this complaint about the operation of a parking payment machine and the information provided by the Council. This is because the complainant could have appealed to the tribunal and because there is insufficient evidence of fault by the Council.

FOI – access to information x 1

24010773

We will not investigate Mr X's complaint that the Council provided him with an incorrect email address regarding his request for a review of his Freedom of Information (FOI) enquiry. This is because an investigation by the Ombudsman is unlikely to achieve any additional outcome.

Benefits x 1

24009944

We will not investigate this complaint that the Council is not providing enough support to help the complainant pay her rent. This is because there is insufficient evidence of fault by the Council.

Council Tax x 1

23021228

We will not investigate Ms X's complaint about Council Tax support as it is reasonable to expect her to apply using the Council's web application. And the Information Commissioner's Office is better placed to consider her subject access request complaint.

- 2.10 The LGSCO carried out detailed investigations into 2 complaints during 2024/25, one was an outstanding complaint from the previous year which was in relation to Noise (Environmental Protection and Community Safety) and the other one was in relation to Housing Enforcement.

- 2.11 Following the LGSCO's investigations into the 2 complaints, the complaint in relation to Noise (Environmental Protection and Community Safety) was upheld. The Housing Enforcement complaint was not upheld.
- 2.12 As the LGSCO did uphold 1 of the 2 complaints investigated in 2024/25 the upheld rate when taking into account all complaints referred to the LGSCO (14) is 7%.
- 2.13 The LGSCO calculate complaints upheld by using the number they investigated, for 2024/25 they investigated 2 complaints and upheld 1 so in terms of complaints investigated 50% were upheld. This compares to an average of 66% in similar authorities.
- 2.14 The table below shows how many complaints have been referred to, investigated and upheld by the LGSCO compared to previous years.

	2024/25	2023/24	2022/23	2021/22	2020/21	2019/20
Complaints and enquiries received by the LGSCO	14	10	12	12	15	11
Number of detailed investigations carried out by the LGSCO	2	2	3	8	2	5
Number of complaints upheld by the LGSCO	1	0	1	2	2	1
Upheld complaint percentage %	7%	0%	33%	25%	13%	20%

- 2.15 As you can see the upheld rate has fluctuated over the years depending on how many complaints were investigated by the LGSCO. The actual number of upheld complaints is minimal, and this has decreased across the last 5 years.
- 2.16 The decrease in the number of complaints referred to the LGSCO overall and the reduction in the number of complaints that the LGSCO felt were justified is attributed to the work of the Customer Experience Manager and the centralised approach taken to handling complaints, that was implemented in 2018.
- 2.17 It is acknowledged that cases referred to the LGSCO have been more complex in nature, and we welcome a fresh pair of eyes on these matters to assist us in identifying how we can do things differently in the future.

3. Complaints Investigated but Not Upheld

- 3.1 During 2024/25 the LGSCO carried out detailed investigations into 2 of the 14 complaints referred to them, this is a decrease compared to the number of investigations historically carried out by them
- 3.2 The LGSCO did not uphold 1 of the complaints they investigated, this complaint was in relation to the Housing Enforcement service.

- 3.4 Below are the details of the complaint that was not upheld, to view the full report from the LGSCO please follow the title link below:

[24004308 Housing](#)

Summary

Mrs X complains the Council has not dealt properly with a housing improvement notice. The Council is not at fault.

Decision

The Council has followed the law and guidance when considering Mrs X's situation. It is able to suspend improvement notices for category 2 hazards and has made clear the circumstances which will trigger the end of the suspension. This is not fault by the Council.

4. Upheld Complaints and Learning and Improvement Actions

- 4.1 The LGSCO upheld 1 complaint in 2024/25, the complaint in relation to Noise (Environmental Protection and Community Safety).
- 4.2 Below are the details of the complaint that was upheld, to view the full report from the LGSCO please follow the title link below:

[23015068 Environmental Services & Public Protection & Regulation](#)

The complaint:

Mrs B complains about how the Council dealt with her reports that her neighbours were causing her distress and causing damage to her home by their noise and building works. Mrs B says that as a result of the Council's lack of action, her home has been damaged, and her physical and mental health has deteriorated.

LGSCO decision:

The Council properly investigated Mrs B's reports of noise from her neighbours and problems with building work. The Council's website was not clear that it has powers to tackle noise from premises under antisocial behaviour (ASB) legislation. This has not impacted on Mrs B as it is unlikely the Council would have used ASB powers. However, the Council has agreed to review its website so that it is clear that it will consider its ASB powers to tackle noise from premises.

- 4.3 The LGSCO did not find fault in how the complainant's issues were investigated, and no injustice was caused to the complainant, however, the LGSCO did find that the WLDC website was not clear in how the Council has powers to investigate noise under ASB legislation as well as Environmental Protection.
- 4.4 Following the recommendation made by the LGSCO the website was updated, and officers were briefed on the LGSCO's findings, decision and recommendations from this complaint investigation.

5. Compliance with Ombudsman Recommendations

- 5.1 The LGSCO produce and report statistics on compliance with the recommendations they make in relation to upheld complaints. The LGSCO's recommendations are specific and will include a timeframe for completion, allowing them to follow up with authorities and seek evidence that the recommendations have been implemented.
- 5.2 During 2024/25, 1 recommendation was made by the LGSCO as explained in the upheld complaint section above.
- 5.3 This recommendation was completed within the timescales set by the LGSCO and the compliance rate for WLDC is 100%

6. Comparison with other Local Authorities Nationally

- 6.1 The LGSCO deals with complaints for 411 local authority areas in total, which now includes Local Fire Services and Transport for London.
- 6.2 West Lindsey District Council is number **228**/411 overall in terms of the number of complaints referred to the LGSCO for each authority, the highest number of complaints being 632 for Birmingham City Council. (WLDC had 14)
- 6.3 In terms of the number of upheld complaints West Lindsey District Council is number **277**/411 overall. Essex County Council had the highest number of upheld complaints with 183 of their complaints being upheld by the LGSCO. (WLDC had 1)
- 6.4 Compared to the previous period (2024/25) West Lindsey District Council has moved to a higher position on the chart for the number of complaints referred to the LGSCO and a higher position for the number of complaints upheld by the LGSCO, however the number of complaints referred and decided is very low in comparison to other authorities.
- 6.5 The tables that show the results for all authorities can be accessed here: <https://www.lgo.org.uk/information-centre/reports/annual-review-reports/local-government-complaint-reviews>

7. Comparison with other similar Local Authorities

- 7.1 A list of 20 local authorities that are similar to WLDC in terms of size, population and services provided has been compiled so that some meaningful comparison and benchmarking can take place.
- 7.2 The tables in [Appendix 2](#) of this report show how WLDC compares with the other 20 similar authorities.
- 7.3 In terms of the number of complaints referred to the LGSCO, WLDC is number 8/21 compared to similar local authorities.
- 7.4 WLDC is number 12/21 in terms of the number of upheld complaints when compared to similar local authorities.

Appendix 1 – LGSCO Annual Review Letter 2024-25

21 May 2025

By email

Mr Knowles
West Lindsey District Council

Local Government &
Social Care
OMBUDSMAN

Dear Mr Knowles

Annual Review letter 2024-25

I write to you with your annual summary of complaint statistics from the Local Government and Social Care Ombudsman for the year ending 31 March 2025. The information offers valuable insight about your organisation's approach to complaints, and I know you will consider it as part of your corporate governance processes. We have listened to your feedback, and I am pleased to be able to share your annual statistics earlier in the year to better fit with local reporting cycles. I hope this proves helpful to you.

[Your annual statistics are available here.](#)

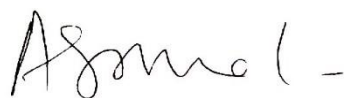
In addition, you can find the detail of the decisions we have made about your Council, read the public reports we have issued, and view the service improvements your Council has agreed to make as a result of our investigations, as well as previous annual review letters.

In a change to our approach, we will write to organisations in July where there is exceptional practice or where we have concerns about an organisation's complaint handling. Not all organisations will get a letter. If you do receive a letter it will be sent in advance of its publication on our website on 16 July 2025, alongside our annual Review of Local Government Complaints.

Supporting complaint and service improvement

In February we published [good practice guides](#) to support councils to adopt our [Complaint Handling Code](#). The guides were developed in consultation with councils that have been piloting the Code and are based on the real-life, front-line experience of people handling complaints day-to-day, including their experience of reporting to senior leaders and elected members. The guides were issued alongside free [training resources](#) organisations can use to make sure front-line staff understand what to do when someone raises a complaint. We will be applying the Code in our casework from April 2026 and we know a large number of councils have already adopted it into their local policies with positive results.

This year we relaunched our popular [complaint handling training](#) programme. The training is now more interactive than ever, providing delegates with an opportunity to consider a complaint from receipt to resolution. Early feedback has been extremely positive with delegates reporting an increase in confidence in handling complaints after completing the training. To find out more contact training@lgo.org.uk. Yours sincerely,

A handwritten signature in black ink, appearing to read 'Amerdeep Somal' followed by a horizontal line.

Amerdeep Somal
Local Government and Social Care Ombudsman
Chair, Commission for Local Administration in England

Appendix 2 – Comparison with 20 similar Local Authorities – Complaints Received

[illegible]

Appendix 2 continued – Comparison with 20 similar Local Authorities – Complaints Decided (by outcome)

Local Government & Social Care OMBUDSMAN		Complaints and Enquiries Decided (by Outcome) 2024-25									
		Not for us / not ready for us			Assessed and closed	Investigations					
Authority Name	Invalid or Incomplete	Advice Given	Referred Back for Local Resolution	Closed after Initial Enquiries	Not Upheld	Upheld	Total	Upheld decisions per 100,000 residents	Average no of upheld decisions per 100,000 residents of similar authorities	Uphold rate (%)	Average uphold rate (%) of similar authorities
South Holland District Council	0	1	6	4	0	3	14	3.1	1.1	100%	66%
Adur District Council	1	3	5	3	1	2	15	3.1	1.1	67%	66%
Arun District Council	3	0	3	7	2	2	17	1.2	1.1	50%	66%
Babergh District Council	1	1	1	6	2	2	13	2.1	1.1	50%	66%
South Hams District Council	0	0	5	12	0	2	19	2.2	1.1	100%	66%
Breckland District Council	1	0	3	7	0	1	12	0.7	1.1	100%	66%
East Lindsey District Council	1	0	10	6	4	1	22	0.7	1.1	20%	66%
Mid Devon District Council	1	0	3	4	1	1	10	1.2	1.1	50%	66%
Mid Suffolk District Council	2	1	7	5	0	1	16	0.9	1.1	100%	66%
North Devon District Council	1	0	5	6	0	1	13	1.0	1.1	100%	66%
Torridge District Council	0	1	1	8	2	1	13	1.5	1.1	33%	66%
West Lindsey District Council	1	1	0	10	1	1	14	1.0	1.1	50%	66%
Allerdale Borough Council	0	0	0	0	0	0	0				
Copeland Borough Council	0	0	0	0	0	0	0				
Cotswold District Council	1	0	4	1	1	0	7	0.0	1.1	0%	66%
Hambleton District Council	0	0	0	0	0	0	0				
King's Lynn & West Norfolk Council	0	1	2	9	1	0	13	0.0	1.1	0%	66%
North Kesteven District Council	0	0	1	4	0	0	5	0.0	1.1		66%
Selby District Council	0	0	0	0	0	0	0				
South Somerset District Council	0	0	0	0	0	0	0				
Stratford-on-Avon District Council	0	0	4	6	0	0	10	0.0	1.1		66%

Governance and Audit Committee Work Plan (as at 22 September 2025)

Purpose:

This report provides a summary of items of business at upcoming meetings.

Recommendation:

1. That members note the contents of the report.

Date	Title	Lead Officer	Purpose of the report	Date First Published
30 SEPTEMBER 2025				
30 Sep 2025	Verbal Report: Procurement Lincolnshire Update	Peter Davy, Director of Finance and Assets (Section 151 Officer)	Verbal update to be given by Lincolnshire County Council representative on how the work of Procurement Lincolnshire impacts upon WLDC.	21 July 2025
30 Sep 2025	Internal Audit Progress Report Q2	Katy Allen, Corporate Governance Officer	Progress on the Internal Audit Plan for Quarter 2	
30 Sep 2025	Internal Audit Follow up report	Katy Allen, Corporate Governance Officer	Progress report for Quarter one on previous audits completed and outstanding at 30 June 2025	
30 Sep 2025	Value for Money Risk Assessment 2024/25	Peter Davy, Director of Finance and Assets (Section 151 Officer)	To provide Members with the Value for Money (VFM) Risk Assessment	
30 Sep 2025	Joint Committee for Devolution Update Report	Lisa Langdon, Assistant Director People and Democratic (Monitoring Officer)	To update the Committee on the Joint Committee for Devolution	21 July 2025
30 Sep 2025	Local Government and Social Care Ombudsman (LGSCO) Annual Review Letter Report 2024/25	Natalie Kostiuk, Customer Experience Officer	Report on the Local Government and Social Care Ombudsman (LGSCO) Annual Review Letter 2025 covering complaints referred to and decided by them between April 2024 and March	09 April 2025

2025. Examining the types and outcomes of complaints referred and benchmarking with other similar local authorities.

25 NOVEMBER 2025

25 Nov 2025	Annual Governance Statement 2024-2025	Lisa Langdon, Assistant Director People and Democratic (Monitoring Officer)	To present the Annual Governance Statement 2024-2025 to the Committee	
25 Nov 2025	Quarter Two Strategic Risk Register	Katy Allen, Corporate Governance Officer	Quarter Two reporting of the Strategic Risk Register	09 April 2025
25 Nov 2025	Audit of the Statement of Accounts 2024/25 Sign Off	Comie Campbell, Interim Financial Services Manager (Deputy S151)	Statement of Accounts 2024/25 Sign off by External Audit	09 April 2025

10 JANUARY 2026

20 Jan 2026	Quarter three Strategic risks	Katy Allen, Corporate Governance Officer	Reporting of Strategic Risk Register for quarter three	09 April 2025
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10 MARCH 2026

21 APRIL 2026

21 Apr 2026	Strategic Risk Register	Katy Allen, Corporate Governance Officer	Year end review of the Strategic Risk Register	09 April 2025
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