

Guildhall Gainsborough  
Lincolnshire DN21 2NA  
Tel: 01427 676676 Fax: 01427 675170

## AGENDA

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

**Governance and Audit Committee**  
**Tuesday, 10th March, 2026 at 2.00 pm**  
**Council Chamber - The Guildhall**

**Members:**

- Councillor Stephen Bunney (Chairman)
- Councillor Mrs Angela Lawrence (Vice-Chairman)
- Councillor John Barrett
- Councillor Eve Bennett
- Councillor Trevor Bridgwood
- Councillor Christopher Darcel
- Councillor David Dobbie
- Councillor Paul Swift
- Alison Adams
- Alexio Chandiwana
- 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 - 6)  
To confirm and sign as a correct record the Minutes of the Meeting of the Governance and Audit Committee held on 20 January 2026.
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 7 - 8)  
Matters Arising schedule setting out current position of previously agreed actions as at 2 March 2026.

6. **Public Reports for Consideration**

- a) Internal Audit Progress Report March 2026 (PAGES 9 - 20)
- b) Internal Audit Plan 2026/27 (PAGES 21 - 45)
- c) Partnership Report (PAGES 46 - 54)
- d) Review of Whistleblowing Activity 2024-25 (PAGES 55 - 58)
- e) Revised Member Officer Protocol (PAGES 59 - 84)
- f) Workplan (PAGES 85 - 86)

Paul Burkinshaw  
Head of Paid Service  
The Guildhall  
Gainsborough

Monday, 2 March 2026

## WEST LINDSEY DISTRICT COUNCIL

MINUTES of the Meeting of the Governance and Audit Committee held in the Council Chamber - The Guildhall, Marshall's Yard, Gainsborough, DN21 2NA on 20 January 2026 commencing at 2.00 pm.

**Present:** Councillor Stephen Bunney (Chairman)  
Councillor Mrs Angela Lawrence (Vice-Chairman)

Councillor John Barrett  
Councillor Trevor Bridgwood  
Councillor Christopher Darcel  
Alexio Chandiwana  
Andrew Morriss

**In Attendance:**

Peter Davy	Director of Finance and Assets (Section 151 Officer)
Lisa Langdon	Assistant Director People and Democratic (Monitoring Officer)
Aaron Macdonald	Client Manager RSM
Katy Allen	Corporate Governance Officer
Caroline Capon	Corporate Finance Team Leader
Katie Storr	Democratic Services & Elections Team Manager

**Apologies:** Councillor Eve Bennett  
Alison Adams

The Chairman welcomed Alexio Chandiwana who had recently been appointed as an Independent Member on the Committee to his first meeting.

### 47 PUBLIC PARTICIPATION PERIOD

There was no public participation.

### 48 MINUTES OF PREVIOUS MEETING

The minutes of the meeting held on 25 November 2025 were approved as a correct record.

### 49 MEMBERS DECLARATIONS OF INTEREST

There were no declarations of interest from members or officers.

### 50 MATTERS ARISING SCHEDULE

The committee received a report outlining the Matters Arising identified at previous meetings.

With no further comments or questions, the Matters Arising Schedule, setting out the position of previously agreed actions was **NOTED**.

## **51 INTERNAL AUDIT PROGRESS REPORT**

Consideration was given to a report presenting Governance and Audit Committee with the Progress report for January 2026 from Internal Audit. It was reported that the audit timetable was on track and the results of two audits were contained in the report.

The first audit related to Member onboarding and training and overall, there was substantial assurance with two low priority actions. One action related to Group Leaders raising the importance of training. As a consequence of this the publishing of members training attendance would also be discussed by Group Leaders.

The other audit was in respect of Financial Resilience and Scrutiny and again substantial assurance had been received. Members noted this was an important area for the Council and overall, it was in a good position.

It was noted that follow up reports on progress with the actions would be received by members in due course.

In response to a question, it was confirmed that overall, the programme was on track although a couple of reports had been slightly delayed, but this was due to timelines being changed.

The new Internal Audit plan for the coming year was being prepared and would be considered at the March meeting.

After further discussion it was:

### **RESOLVED**

That, the progress to date be noted and the content of the report be agreed.

## **52 DRAFT TREASURY MANAGEMENT STRATEGY 2026/27 AND TREASURY MANAGEMENT PRACTICES**

A report seeking approval for the Treasury Management Strategy, Prudential Indicators, Minimum Revenue Provision Policy and Capital Investment Strategy to facilitate effective financial management and planning was received.

A councillor asked to what extent, if any, would possible Local Government Reorganisation impact the funding strategy. In response it was clarified that Treasury Management was an annual process so there was no impact as yet.

A member highlighted that it was a volatile period and was difficult to predict economic issues and as such borrowing should be short term as had been alluded to. In response it was indicated that there were two distinct areas and strategic decisions were needed for projects. In respect of operational cashflow it may need more borrowing but right now there was only one capital scheme but if more were added then the strategy would need review.

Members indicated that as the future was uncertain decisions had to be made on what was right at the current time. It was clarified that the council held low risk investments, achieving above base rate and not borrowing a lot. It was hoped that this gave members some

assurance.

The committee thanked officers for their work and expressed the hope that this position could be maintained and decisions would need to be made about the level of risk taken in the future.

After further discussion it was **RESOLVED**:

- a) That, the Treasury Management Strategy, Prudential Indicators and Minimum Revenue Provision (MRP) Policy 2026/27 and recommend to the Council for approval;
- b) That, the Capital Investment Strategy in conjunction with the Treasury Management Strategy be noted;
- c) That approval of any changes to the Capital Strategy and Minimum Revenue Provision (MRP) Policy and Prudential Indicators be delegated to the Section 151 Officer in consultation with the Chair of the Governance and Audit Committee, prior to the final strategy being presented to Council in March; and
- d) That, the Treasury Management Practices be recommended to Council for approval.

### **53 PROPOSED AMENDMENT TO COUNCIL PROCEDURE RULES - RECORDED VOTE THRESHOLD**

Consideration was given to a report outlining an amendment to Council Procedure Rules to increase the threshold at which Members may request a full recorded vote on a Council decision following a benchmarking exercise.

A member expressed support for the changes and indicated that there had been a large number of recorded votes at Council so it was sensible to increase the threshold.

Councillor Barrett proposed that the recommendations be accepted and that the number required for recorded vote be set at eight councillors. This was seconded by Councillor Bridgwood.

A member expressed concern at changing from the current requirement of two councillors.

On being put to the vote the proposition was carried.

Councillor Darcel voted against the motion.

#### **RESOLVED:**

That the Committee, having considered the report, recommend to Council that the threshold at which Councillors can request a full recorded vote against a Council decision be amended, and the threshold be set at eight councillors.

**54 WORKPLAN**

With no comments or further questions from members, the work plan was **DULY NOTED**.

The meeting concluded at 2.34 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.

Meeting	Governance and Audit				
Status	Title	Action Required	Comments	Due Date	Allocated To
Black	<b>Feedback following audit of appraisal process</b>	Further detail to be provided regarding expected improvements in the appraisal process.	<b>G&amp;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. New system commences from 1 April</b>	31/01/26	Lisa Langdon
Black	<b>Update on the implementation of new procurement rules and regulations</b>	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).	<b>G&amp;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. – This is part of the Audit Progress Report coming to cttee in March</b>	31/01/26	Peter Davy
Black	<b>Provision of financial explanatory guidance documents</b>	Financial explanatory guidance documents to be issued alongside financial reports to aid understanding for Councillors and members of the public.	<b>G&amp;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. This matter has now been passed to Member Development Group</b>	31/01/26	Peter Davy

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.	Ongoing	Rachael Hughes
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**Governance and Audit  
Committee**

**10 March 2026**

**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 March 2026 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/168/26/SSC**  
No financial implications arising from this report

**Staffing : None**  
**(N.B.) Where there are staffing implications the report MUST have a HR Ref**

**Equality and Diversity including Human Rights : None**

**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?**

**Key Decision:**

**Yes**

**No**

**Yes**

**No**

## **1. Introduction**

- 1.1 Internal Audit for West Lindsey District Council is undertaken by RSM UK Risk Assurance Services LLP. All 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 March 2026 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

10 March 2026

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.

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## 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 five reports as final as part of the internal audit plan since the Governance and Audit Committee meeting. These are Grant Funding and Grant Management (5.25/26), Procurement (7.25/26), Local Code of Governance (8.25/26), Planning Enforcement (10.25/26) and HR System Readiness (11.25/26).

- 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. [\[To note\]](#)
- Our 2026/27 internal audit plan is also being presented to this committee for approval at this meeting. [\[To note\]](#)

# 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		
<b>Fraud Risk Assessment - Follow Up</b>	Final Report Issued / Reasonable Assurance	0	1	3	0	July 2025	July 2025
<b>Follow Up 1</b>	Final Report Issued / Reasonable Progress	0	3	1	0	September 2025	September 2025
<b>Cyber Security Operations</b>	Final Report Issued / Substantial Assurance	0	1	1	0	November 2025	November 2025
<b>Members Onboarding and Training</b>	Final Report Issued / Substantial Assurance	0	2	0	0	November 2025	January 2026
<b>Grant Funding and Grant Management</b>	Final Report Issued / Substantial Assurance	0	3	0	0	January 2026	March 2026
<b>Financial Resilience and Scrutiny</b>	Final Report Issued / Substantial Assurance	0	1	0	0	January 2026	January 2026
<b>Procurement</b>	Final Report Issued / Substantial Assurance	0	2	0	0	January 2026	March 2026
<b>HR System Readiness</b>	Final Report Issued / Advisory Review	2	0	0	0	January 2026	March 2026
<b>Code of Governance</b>	Final Report Issued / Advisory Review	1	5	2	0	January 2026	March 2026
<b>Planning Enforcement</b>	Final Report Issued / Substantial Assurance	2	3	0	0	March 2026	March 2026
<b>Emergency Planning / BCP</b>	Draft Report Issued					May 2026	
<b>Climate Change Strategy</b>	Draft Report Issued					May 2026	
<b>Follow Up 2</b>	Fieldwork commencing 9 March 2026					May 2026	

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## 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	6 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	16 working days (average)	<sup>1</sup>	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	1 working days (average)		Response for emergencies and potential fraud	1 working day	N/A	

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### 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.

<sup>1</sup> This delay is mainly due to responses to the Grant Funding and Grant Management Report taking 49 working days and Local Code of Governance taking 30 working days. Without this, the average time to respond to draft reports is 11 working days.

## FOR FURTHER INFORMATION CONTACT

**Rob Barnett, Head of Internal Audit**

Email: [Robert.Barnett@rsmuk.com](mailto:Robert.Barnett@rsmuk.com)

**Aaron Macdonald, Managing Consultant**

Email: [Aaron.Macdonald@rsmuk.com](mailto: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.



**Governance and Audit  
Committee**

**10 March 2026**

**Subject: DRAFT Internal Audit Plan 2026-27**

Report by:	Assistant Director People & Democratic Services
Contact Officer:	Lisa Langdon Assistant Director People & Democratic Services
Purpose / Summary:	To consider the Internal Audit Plan for 2026-27

**RECOMMENDATION(S):**

Governance and Audit Committee are asked to consider and approve the Internal Audit Plan for 2026-27

**IMPLICATIONS**

**Legal:** No legal implications  
**(N.B.)** Where there are legal implications the report **MUST** be seen by the MO

**Financial: FIN/163/26/GA/SL**  
The Internal Audit Service has been contracted top RSM LLP and is within budget for 2026-27 (£74,900 base budget 2026-27).

**Staffing :** None directly arising from this report  
**(N.B.)** Where there are staffing implications the report **MUST** have a HR Ref

**Equality and Diversity including Human Rights :** None directly arising from this report

**Data Protection Implications :** None directly arising from this report

**Climate Related Risks and Opportunities:** None directly arising from this report

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

**Health Implications:** None directly arising from this report

**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?

**Key Decision:**

**Yes**

**No**

**Yes**

**No**

## **1. Background**

- 1.1 RSM LLP provide the Internal Audit Service for the Council and this is their third year providing this service to the organisation.
- 1.2 RSM LLP have reviewed our risk registers and consulted with all members of Management Team to produce the draft Internal Audit Plan for 2026-27 and this is attached as Appendix 1. The plan contains 14 deliverables and 158 days of work. This includes planning, preparation of reports, follow up and attendance at Governance and Audit Committee meetings.
- 1.3 Appendix 1 also contains the Internal Audit Charter adopted by RSM LLP.

## **3. Recommendation**

- 3.1 Governance and Audit Committee are asked to consider and approve the Internal Audit Plan for 2026-27.



## WEST LINDSEY DISTRICT COUNCIL

### Internal Audit Plan 2026/27

Presented at the Governance and Audit Committee meeting of: 10 March 2026

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.

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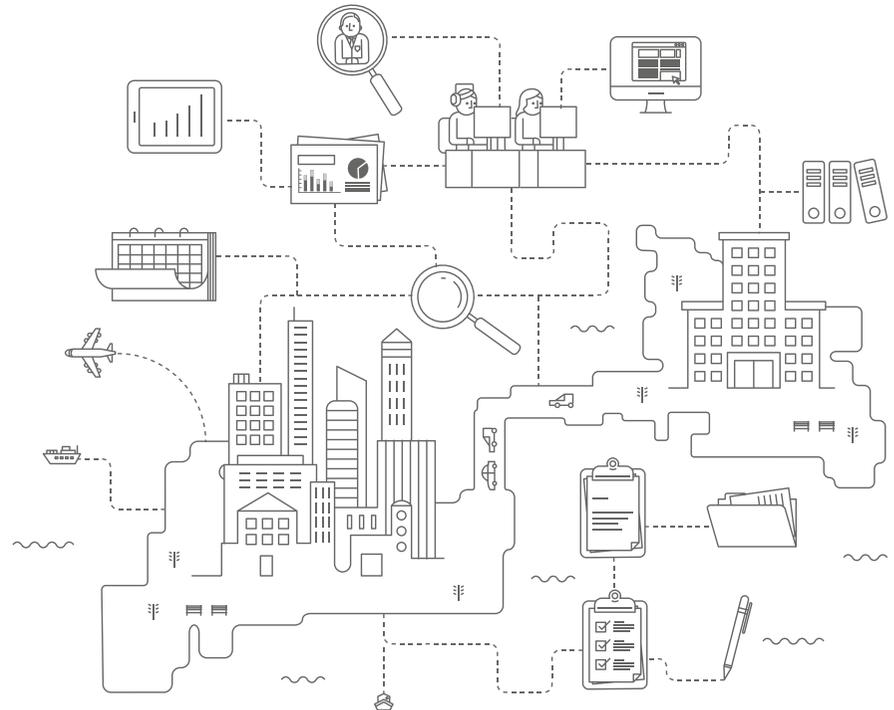
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# EXECUTIVE SUMMARY

**Our approach to developing your internal audit plan is based on analysing your corporate objectives, risk profile and assurance framework as well as other, factors affecting West Lindsey District Council in the year ahead, including changes within the sector.**

Our Internal Audit Plan for West Lindsey District Council is presented for approval by the Governance and Audit Committee at this meeting. The Committee are asked to approve the Internal Audit Plan and associated Internal Audit Charter. During the year, we will continue to work with management and hold regular meetings to deliver an internal audit programme which remains flexible and agile to ensure it meets your needs.

The key points to note from our plan are:



Your core team are Rob Barnett (Head of Internal Audit) and Aaron Macdonald (Client Manager) who are supported by specialists, as required.



Number of deliverables: 14 (including two follow up audits)



Flexible and agile approach to deliver in order to respond to your needs.



158 days internal audit plan



Technology toolkit – 4 questionnaires, Alteryx, PowerBi



Internal Audit Charter, at Section 3.2.

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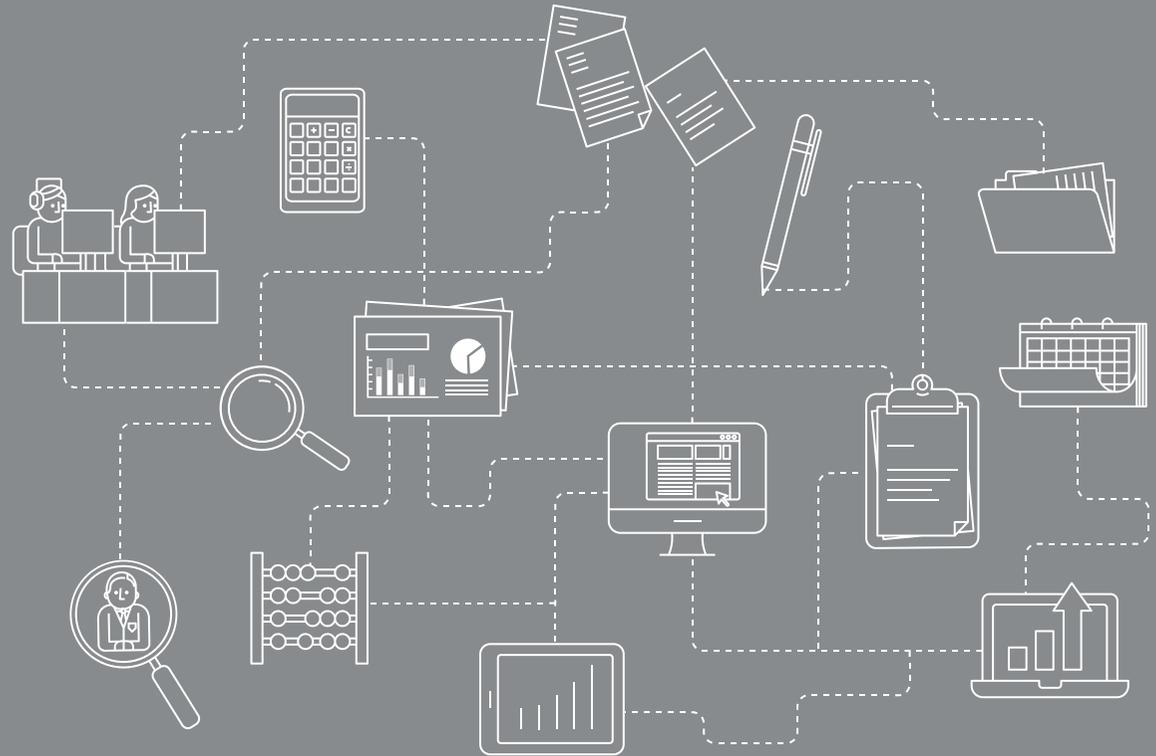
**‘RSM generally conforms to the requirements of the IIA Standards’ and RSM IA also generally conforms with the other Professional Standards and the IIA Code of Ethics’.**

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# Annual Internal Audit Plan and Methodology

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# 01



## 1.1 INTERNAL AUDIT PLAN 2026/27

The table below shows each of the reviews that we propose to undertake as part of the internal audit plan for 2026/27. The table details the strategic risks which have focused our internal audit coverage. This review of your risks allows us to ensure that the proposed plan aligns with the organisation's assurance needs for the forthcoming and future years.

	Audit approach	Proposed timing	Proposed Governance and Audit Committee Reporting
<b>Risk Based Internal Audit Coverage</b>			
<b>Strategic Risk: ICT Security and Information Governance arrangements are ineffective</b>			
<b>ICT Audit</b>	Risk based	22 June 2026	TBC
The specific area for the IT review will be agreed with management nearer the audit date. Areas for coverage could include:			
<ul style="list-style-type: none"> <li>• Cyber Security;</li> <li>• Secure Remote Working;</li> <li>• Digital Transformation;</li> <li>• IT Disaster Recovery; and</li> <li>• IT Operations.</li> </ul>			
<b>Strategic Risk: Health and wellbeing of the District's residents does not improve</b>			
<b>Safeguarding</b>	Risk based	22 February 2027	TBC
Our review will consider if clear operational policies and procedures are in place for safeguarding, and that staff are trained in recognising the symptoms of abuse and are able to respond to safeguarding concerns. This review will also consider how the council gain assurance over their contractors safeguarding processes.			
<b>Strategic Risk: The Council is underprepared for the impact of extreme weather due to the change in environmental conditions</b>			
<b>Lincolnshire Resilience Forum (LRF) Activity</b>	Risk based	12 October 2026	TBC
This review will assess how the council is working as part of the wider LRF to ensure the council are able to react and deliver recovery actions from incidents such as flooding.			
<b>Strategic Risk: Inability to set a sustainable balanced budget for 2026/27</b>			
<b>Treasury Management</b>	Risk based	20 July 2026	TBC
This review will assess the compliance with the Treasury Management Strategy including whether investments and withdrawals made, and loans taken, are subject to appropriate approval and how the council ensures sufficient cash is available to meet its ongoing liabilities.			

	Audit approach	Proposed timing	Proposed Governance and Audit Committee Reporting
<b>Strategic Risk: Inability to deliver the Council's strategic priorities (the Corporate Plan)</b>			
<b>Delivery of Strategic Priorities</b> This review will review the Corporate Plan in place at the council and how the plan is being delivered operationally, including how success is measured and reported.	Advisory	8 February 2027	TBC
<b>Strategic Risk: Failure to comply with legislation</b>			
<b>Freedom of Information Requests (FOI)</b> Our work will assess the key controls the council has in place to comply with FOI requests, including how they are logged, collated and responded to in a timely and accurate manner.	Agreed Upon Procedures	19 October 2026	TBC
<b>Core Internal Audit Coverage</b>			
<b>Health and Safety</b> We will review the health and safety framework in place within the council to assess how the council manages health and safety across multiple locations. We will include a review of health and safety training, roles and responsibilities, governance arrangements and reporting.	System based	7 April 2026	TBC
<b>Payroll</b> Following the introduction of the new HR and payroll system, we will undertake an assurance review to consider the processes and procedures the council has in place to ensure staff are paid accurately, and on time. We will review the areas including starters, leavers and amendments.	System based	11 January 2027	TBC
<b>Contract Management</b> We will assess the controls in place for how the council ensure they are obtaining value for money from their suppliers, including the management of the contract to ensure the full services agreed are being delivered and the suppliers are adhering to governance related terms of the contract.	System based	9 November 2026	TBC
<b>Waste Management Services</b> Following changes to regulations regarding waste management, this review will assess how the council is ensuring they are adapting processes to meet these changes, including training and monitoring. We will also consider the wider health and safety and training in place for this area.	System based	7 December 2026	TBC
<b>Building Control</b> This review will focus on the building control function and include a review of the application of fees and charges in respect of this service, and a review following the introduction of the new QMS process.	System based	21 September 2026	TBC

	Audit approach	Proposed timing	Proposed Governance and Audit Committee Reporting
<b>Governance and Audit Committee Effectiveness</b> This review will assess the effectiveness of the Governance and Audit Committee in discharging their duties, in line with the CIPFA/SOLACE Delivering Good Governance in Local Government Framework.	Advisory	15 June 2026	TBC
<b>Other Internal Audit Activity</b>			
<b>Follow Up 1</b> To meet internal auditing standards, and to provide assurance on action taken to address recommendations previously agreed by management.		24 August 2026	TBC
<b>Follow Up 2</b> To meet internal auditing standards, and to provide assurance on action taken to address recommendations previously agreed by management.		1 March 2027	TBC
<b>Management</b> • Annual planning; • Preparation for, and attendance at, Governance and Audit Committee; • Regular liaison and progress updates; • Liaison with external audit and other assurance providers; and • Preparation of the annual opinion.			Throughout the year

A detailed planning process will be completed for each review, and the final scope will be documented in an Assignment Planning Sheet. This will be issued to the key stakeholders for each review.

### Working with other assurance providers

The Governance and Audit Committee is reminded that internal audit is only one source of assurance and through the delivery of our plan we will not, and do not, seek to cover all risks and processes within the organisation. We will however continue to work closely with other assurance providers, such as external audit to ensure that duplication is minimised, and a suitable breadth of assurance obtained.

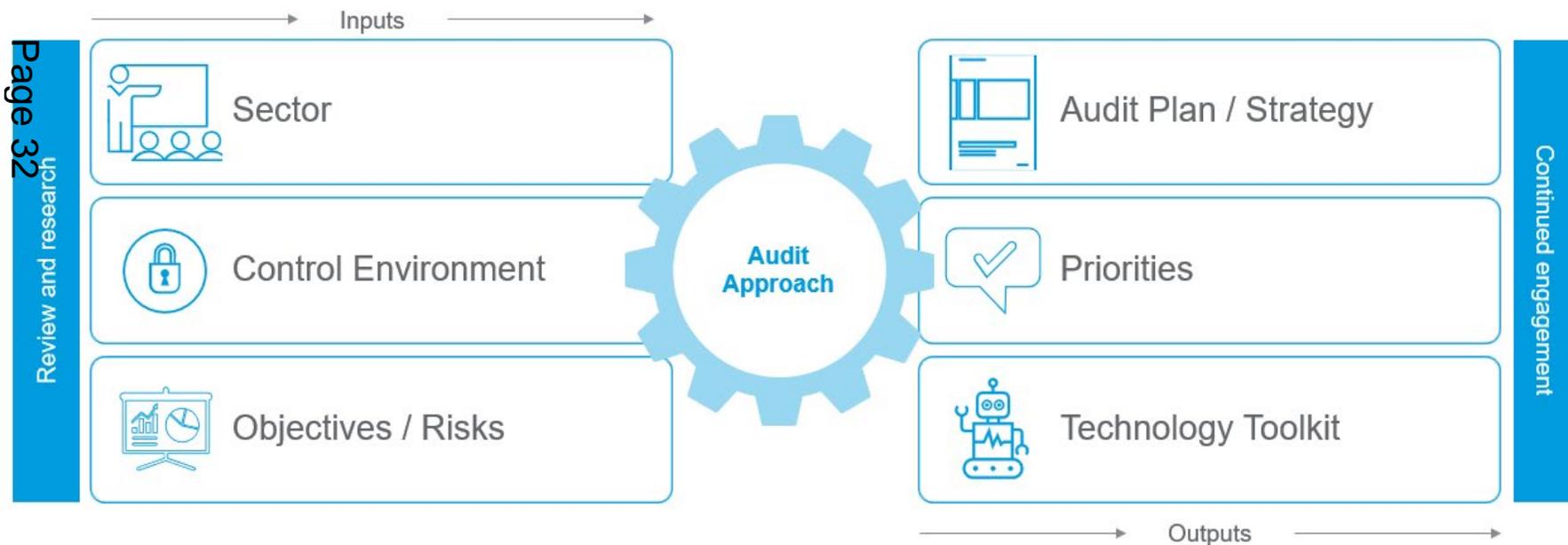
## 1.2 INTERNAL AUDIT METHODOLOGY

Our approach to developing your internal audit plan is based on analysing your organisational objectives, risk profile and assurance framework as well as other factors affecting West Lindsey District Council in the year ahead, including changes within the sector. We also discuss audit priorities and coverage with management and the Governance and Audit Committee.

### Risk management processes

We have evaluated your risk management processes and consider that we can place reliance on your risk registers / assurance framework to inform the internal audit strategy. We have used various sources of information (see Figure A below) and discussed priorities for internal audit coverage with senior management and the Governance and Audit Committee to develop your annual audit plan.

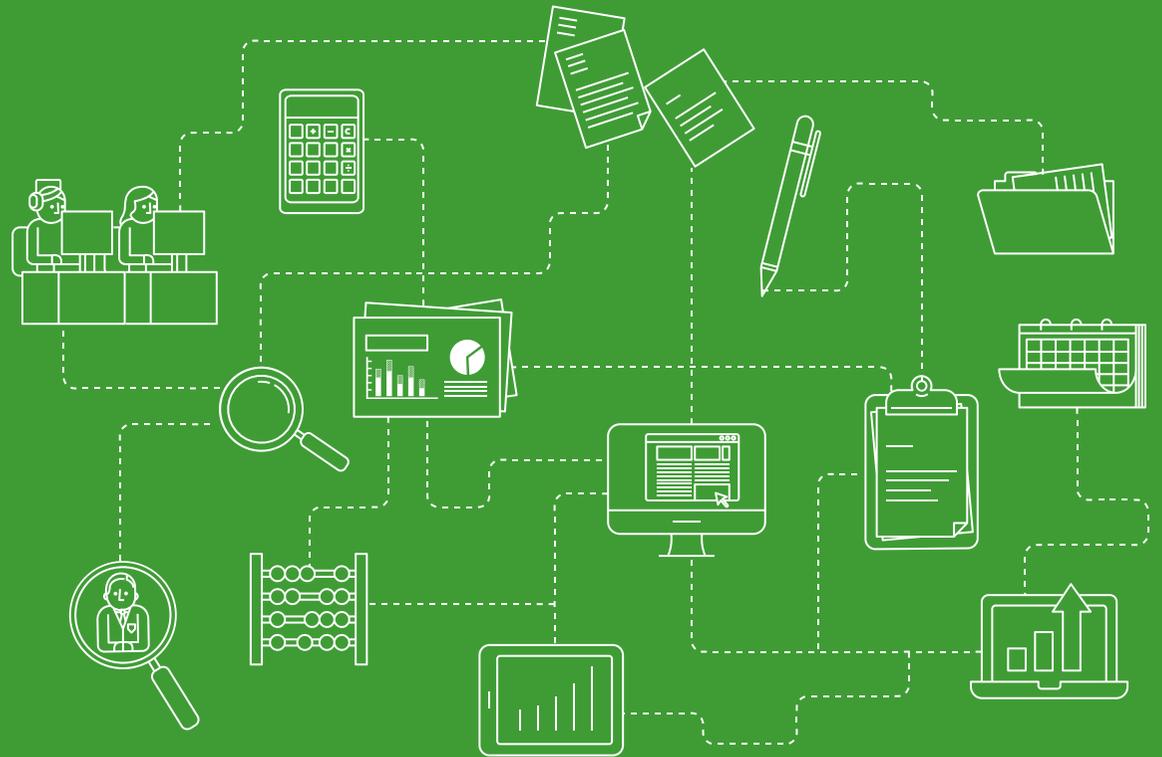
**Figure A:** Audit considerations when developing the Internal Audit Strategy.



# Your Internal Audit Strategy 2024 - 2027

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# 02



## 2.1 INTERNAL AUDIT STRATEGY 2024/25 – 2026/27

The table below shows an overview of the audit coverage to be provided through RSM's delivery of the internal audit strategy. This has been derived from the process outlined in Section 1.1 above, as well as our own view of the risks facing the sector as a whole.

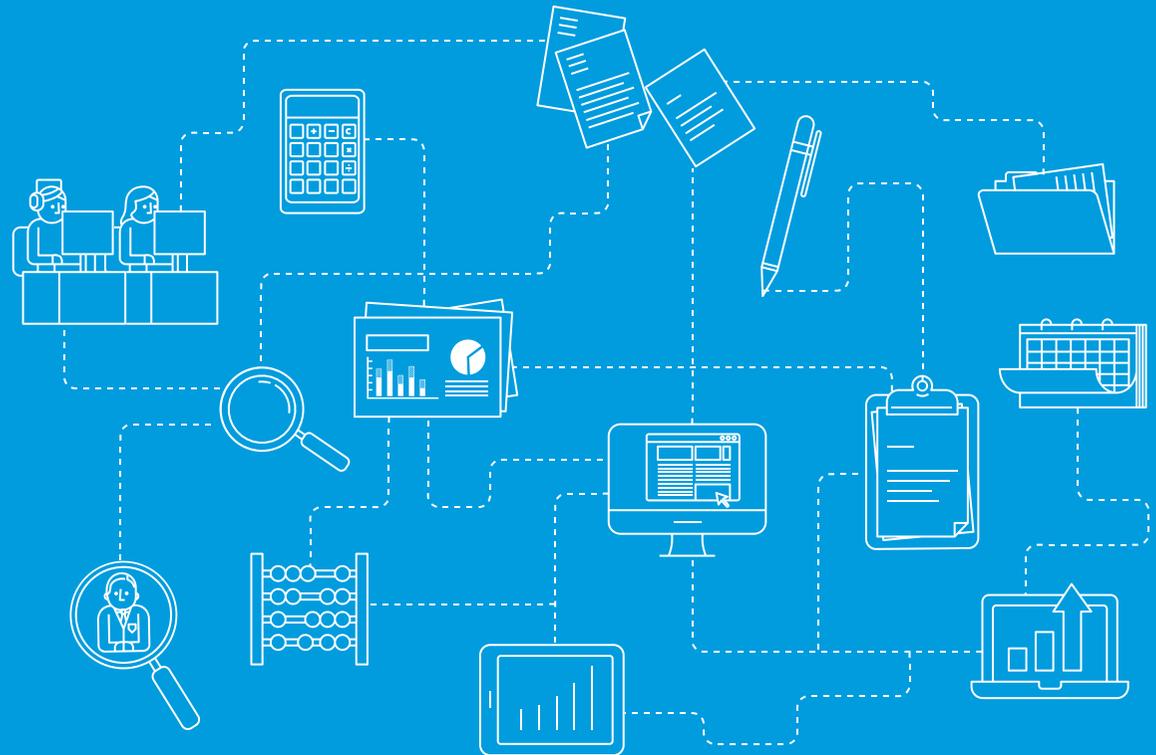
Audit Area	2024/25	2025/26	2026/27
IT Operations			✓
Staff Appraisal Process			
Risk Management			
Purchasing and Creditors			
Complaints Handling (Standards Regime)			
Project and Programme Management			
Procurement			
Combined Assurance	No Opinion		
Customer Experience Strategy			
Fraud Risk Assessment Follow Up			
Cyber Security Operations			
Member Onboarding and Training			
Grant Funding and Grant Management			
Financial Resilience and Scrutiny			
Procurement			
HR System Readiness		No Opinion	
Code of Governance		No Opinion	
Planning Enforcement			
Environment and Sustainability Strategy Review		No Opinion	
Emergency Planning / BCP		✓	
Governance and Audit Committee Effectiveness			✓

Audit Area	2024/25	2025/26	2026/27
Safeguarding			✓
Lincolnshire Resilience Forum (LRF) Activity			✓
Treasury Management			✓
Delivery of Strategic Priorities			✓
FOI			✓
Health and Safety			✓
Payroll			✓
Contract Management			✓
Waste Management Services			✓
Building Control			✓
Follow Up	✓	✓	✓

# Your Internal Audit Service and Internal Audit Charter

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# 03



## 3.1 YOUR INTERNAL AUDIT SERVICE

### Conformance with internal auditing standards

RSM affirms that our internal audit services are designed to conform to the Global Internal Audit Standards in the UK Public Sector. Our next external quality assessment (EQA) will take place in 2026.

Under the Standards, internal audit services are required to have an EQA every five years. Our risk assurance service line commissioned an external independent review of our internal audit services in 2021 to provide assurance whether our approach meets the requirements of the International Professional Practices Framework (IPPF), and the Internal Audit Code of Practice, as published by the Global Institute of Internal Auditors (IIA) and the Chartered IIA.

The external review concluded that RSM 'generally conforms\*' to the requirements of the IIA Standards' and that 'RSM IA also generally conforms with the other Professional Standards and the IIA Code of Ethics. There were no instances of non-conformance with any of the Professional Standards'.

\*The rating of 'generally conforms' is the highest rating that can be achieved, in line with the IIA's EQA assessment model.

## 3.2 INTERNAL AUDIT CHARTER

### Need for the charter

This charter establishes the purpose, mandate, authority, role and responsibilities for the internal audit service for West Lindsey District Council. The establishment of a charter is a requirement of the Public Sector Internal Audit Standards (PSIAS) and the mandatory elements of The Institute of Internal Auditors' International Professional Practices Framework, which are the Global Internal Audit Standards and Topical Requirements.

Approval of the charter is the responsibility of the Governance and Audit Committee.

The internal audit service is provided by RSM UK Risk Assurance Services LLP ('RSM').

### Purpose

The purpose of the internal audit function is to strengthen West Lindsey District Council's ability to create, protect, and sustain value by providing the Governance and Audit Committee and management with independent, risk-based, and objective assurance, advice, insight, and foresight. We plan and perform our internal audit work with a view to reviewing and evaluating the risk management, control and governance arrangements that the organisation has in place, focusing in particular on how these arrangements help you to achieve its objectives.

### Mandate

### Authority

In approving this Charter, West Lindsey District Council grants RSM the mandate to provide the Governance and Audit Committee and senior management with objective assurance, advice, insight and foresight.

The internal audit team is authorised by the Governance and Audit Committee to:

- Have full and unrestricted access to all functions, records, data, information, property and personnel which it considers necessary to fulfil its role.
- Have full and free access to the Governance and Audit Committee.
- Allocate resources, set timeframes, define review areas, develop scopes of work and apply techniques to accomplish the overall internal audit objectives.
- Obtain the required assistance from personnel within the organisation where audits will be performed, including other specialised services from within or outside the organisation.

The Head of Internal Audit and internal audit staff are not authorised to:

- Perform any operational duties associated with the organisation.
- Initiate or approve accounting transactions on behalf of the organisation.

- Direct the activities of any employee not employed by RSM unless specifically seconded to internal audit.

### Independence and ethics

To provide for the independence of internal audit, its personnel report directly to the Rob Barnett (acting as your Head of Internal Audit). The independence of RSM is assured by the internal audit service reporting to the Chief Executive, with further reporting lines to the Director of Corporate Resources.

Through this charter, RSM confirms the organisational independence of internal audit annually. Should any changes in governance structure arise during the year, limiting independence, this will be brought to attention and the safeguards put in place communicated.

Circumstances may justify a follow-up discussion between the Head of Internal Audit, Governance and Audit Committee, and senior management on the internal audit mandate or other aspects of the charter. Such circumstances may include but are not limited to:

- A significant change in the Global Internal Audit Standards.
- A significant acquisition or reorganisation within the organisation.
- Significant changes in the Head of Internal Audit, Governance and Audit Committee, and/or senior management.
- Significant changes to the organisation's strategies, objectives, risk profile, or the environment in which the organisation operates.
- New laws or regulations that may affect the nature and/or scope of internal audit services.

The Head of Internal Audit has unrestricted access to the Chair of Governance and Audit Committee to whom all significant concerns relating to the adequacy and effectiveness of risk management activities, internal control and governance are reported.

Internal audit conforms with the Global Internal Audit Standards which includes the principles and standards of ethics and professionalism. Internal auditors maintain an unbiased mental attitude. This allows auditors to perform engagements objectively, and without their judgment on audit matters impacted by others, either in fact or appearance.

Conflicts of interest may arise where RSM provides services other than internal audit to West Lindsey District Council. Steps will be taken to avoid or manage transparently and openly such conflicts of interest so that there is no real or perceived threat or impairment to independence in providing the internal audit service. If a potential conflict arises through the provision of other services, disclosure will be reported to the Governance and Audit Committee. The nature of the disclosure will depend upon the potential impairment, and it is important that our role does not appear to be compromised in reporting the matter to the Governance and Audit Committee. Equally we do not want the organisation to be deprived of wider RSM expertise and will therefore raise awareness without compromising our independence.

In establishing the internal audit function, ensuring it is positioned independently and overseeing performance, the Governance and Audit Committee will:

- Support and champion the mandate of internal audit, enabling it to fulfil its objectives, and working with senior management, enable unrestricted access to information and records.
- Discuss with the head of internal audit and senior management internal audit's authority, role, responsibilities, scope and types of services (assurance / advisory).

- Establish and protect the internal audit function's independence and ensure a direct reporting relationship, allowing the head of internal audit to discuss matters with the Governance and Audit Committee without senior management present.
- Review, discuss other topics for inclusion, and approve annually the internal audit charter. This includes approving the mandate, the scope and internal audit services.
- Participate in discussions with the head of internal audit and senior management about the 'essential conditions' in the Global Internal Audit Standards, which establish the foundation that enables an effective internal audit function.
- Review the internal audit charter annually with the head of internal audit to consider changes affecting the organisation, such as changes in the type, severity, and interdependencies of risks.
- Approve the risk-based internal audit plan.
- Appoint and remove the internal audit function and approve our fee.
- Collaborate with senior management to determine the competencies, experience and qualifications required of the head of internal audit.
- Review internal audit performance and receive communications from the head of internal audit on performance relative to plan.
- Discuss the quality assurance and improvement programme (QAIP) and review the QAIP annual briefing sharing themes and learning from reviews undertaken across our client base.
- In collaboration with senior management, ensure internal audit has the resource to fulfil the mandate and internal audit plan. At least annually, discuss with the head of internal audit whether internal audit scope and resource is sufficient.

## Internal audit responsibilities

If providing your outsourced internal audit service, RSM has a responsibility to:

- Develop a flexible and risk based internal audit strategy with more detailed annual audit plans. The plan will be submitted to the Governance and Audit Committee and senior management for review. The plan will be approved each year before work commences on delivery of that plan.
- Implement the internal audit plan as approved, including any additional tasks requested by management and the Governance and Audit Committee. The plan will be updated in response to organisational changes including risks, operations, programmes, systems and controls. All significant changes are communicated to the Governance and Audit Committee and senior management.
- Ensure the internal audit team consists of professional audit staff with the competencies, knowledge, skills, and experience to meet the requirements of the Global Internal Audit Standards and enable internal audit to fulfil its mandate.
- Establish a quality assurance and improvement programme to ensure the quality and effective operation of internal audit activities.
- Perform advisory activities where appropriate, beyond internal audit's assurance services, to assist management in meeting its objectives and improving the efficiency of governance, risk management and internal control processes.
- Bring a systematic disciplined approach to evaluate and report on the effectiveness of risk management, internal control and governance processes.
- Highlight control weaknesses and required associated improvements together with corrective action recommended to management based on an acceptable and practicable timeframe.

- Undertake follow up reviews to ensure management has implemented agreed internal control improvements within specified and agreed timeframes.
- Identify themes, trends and emerging issues that could impact the organisation and where appropriate communicate matters to the Governance and Audit Committee and senior management.
- Communicate the impact of resource limitations on the internal audit plan to the Governance and Audit Committee and senior management.
- Report regularly to the Governance and Audit Committee to demonstrate the performance of the internal audit service.
- Coordinate activities and consider relying upon the work of other internal and external providers of assurance and advisory services. If the head of internal audit cannot achieve an appropriate level of coordination, the issue must be communicated to senior management and if necessary escalated to the Governance and Audit Committee.

For clarity, we have included the definition of 'internal audit', 'senior management' and 'Council'.

- **Internal audit** – a department, division, team of consultant, or other practitioner (s) that provides independent, objective assurance and consulting services designed to add value and improve an organisation's operations. The internal audit activity helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management and control processes.
- **Senior Management** - the team of individuals at the highest level of organisational management who have the day-to-day responsibilities for managing the organisation.
- **Council** - The highest-level governing body charged with the responsibility to direct and/or oversee the organisation's activities and hold organisational management accountable. Furthermore, 'board' may refer to a committee or another body to which the governing body has delegated certain functions (e.g. a Governance and Audit Committee).

## Client care standards

In delivering our services we require full cooperation from key stakeholders and relevant business areas to ensure a smooth delivery of the plan. We proposed the following KPIs for monitoring the delivery of the internal audit service:

- Discussions with senior staff at the client take place to confirm the scope six weeks before the agreed audit start date.
- Key information such as the draft assignment planning sheet are issued by RSM to the key auditee six weeks before the agreed start date.
- The lead auditor to contact the client to confirm logistical arrangements at least 15 working days before the commencement of the audit fieldwork to confirm practical arrangements, appointments, debrief date etc.
- Fieldwork takes place on agreed dates with key issues flagged up immediately.
- A debrief meeting will be held with audit sponsor at the end of fieldwork or within a reasonable time frame.
- Draft reports will be issued within 10 working days of the debrief meeting and will be issued by RSM to the agreed distribution list / client portal.
- Management responses to the draft report should be submitted to RSM.

- Within three working days of receipt of client responses the final report will be issued by RSM to the assignment sponsor and any other agreed recipients of the report.

## Reporting

An assignment report will be issued following each internal audit assignment. The report will be issued in draft for comment by management, and then issued as a final report to management, with the executive summary being provided to the Governance and Audit Committee. The final report will contain an action plan agreed with management to address any weaknesses identified by internal audit.

The internal audit service will issue progress reports to the Governance and Audit Committee and management summarising outcomes of audit activities, including follow up reviews.

As your internal audit provider, the assignment opinions that RSM provides the organisation during the year are part of the framework of assurances that assist the Governance and Audit Committee in taking decisions and managing its risks.

As the provider of the internal audit service, we are required to provide an annual opinion on the adequacy and effectiveness of the organisation's governance, risk management and control arrangements. In giving our opinion, it should be noted that assurance can never be absolute. The most that the internal audit service can provide to the Governance and Audit Committee is a reasonable assurance that there are no major weaknesses in risk management, governance and control processes. The annual opinion will be provided to the organisation by RSM UK Risk Assurance Services LLP at the financial year end. The results of internal audit reviews, and the annual opinion, should be used by management and the Governance and Audit Committee to inform the organisation's annual governance statement.

## Data protection

Internal audit files need to include sufficient, reliable, relevant and useful evidence in order to support our findings and conclusions. Personal data is not shared with unauthorised persons unless there is a valid and lawful requirement to do so. We are authorised as providers of internal audit services to our clients (through the firm's terms of business and our engagement letter) to have access to all necessary documentation from our clients needed to carry out our duties. Internal auditors are accountable for confidentiality and safeguarding records and information.

## Quality Assurance and Improvement

As your external service provider of internal audit services, we have the responsibility for maintaining an effective internal audit activity. We have in place a quality assurance and improvement programme, consisting of both internal and external assessments. Internal assessments are led by a dedicated Quality Assurance Department who undertake these reviews. Under the standards, internal audit services are required to have an external quality assessment every five years. This ensures continuous improvement of our internal audit services.

Any areas which we believe warrant bringing to your attention, which may have the potential to have an impact on the quality of the service we provide to you, will be raised in our progress reports to the Governance and Audit Committee.

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The head of internal audit will report annually to the Governance and Audit Committee and senior management regarding the internal audit function's conformance with the Standards, which is assessed through a quality assurance and improvement programme.

Themes and learning from Quality Assurance Department reviews undertaken across our client base will be shared. This includes how the principles in the Internal Audit Code of Practice have been applied.

## **Fraud**

The Governance and Audit Committee recognises that management is responsible for controls to reasonably prevent and detect fraud. Furthermore, the Governance and Audit Committee recognises that internal audit is not responsible for identifying fraud; however internal audit will be aware of the risk of fraud when planning and undertaking any assignments.

## **Approval of the internal audit charter**

By approving this document, the internal audit strategy, the Governance and Audit Committee is also approving the internal audit charter.

## FOR FURTHER INFORMATION CONTACT

**Rob Barnett, Head of Internal Audit**

**Aaron Macdonald, Managing Consultant**

Email: [Robert.Barnett@rsmuk.com](mailto:Robert.Barnett@rsmuk.com)

Email: [Aaron.Macdonald@rsmuk.com](mailto:Aaron.Macdonald@rsmuk.com)

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](mailto:admin.south.rm@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.

# Agenda Item 6c



**Governance and Audit  
Committee**

**Tuesday, 10 March 2026**

**Subject: Annual key partnership review 2026**

Report by:

Assistant Director People & Democratic Services

Contact Officer:

Katy Allen  
Corporate Governance Officer

[katy.allen@west-lindsey.gov.uk](mailto:katy.allen@west-lindsey.gov.uk)

Purpose / Summary:

To provide the Committee with updated details of the key strategic partnerships that the Council are involved in and the associated costs.

## **RECOMMENDATION(S):**

Governance and Audit are asked to:

- note the details provided of the key partnerships and support the councils approach to partnership working.

## IMPLICATIONS

**Legal:** None, each partnership assesses its own legal obligations

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

**Financial :** FIN/161/26/SSc

There are no financial implications arising from this report.

Associated costs for each partnership is managed within the relevant service budget by the responsible officer.

**Staffing :** None – staffing for each partnership is managed within the relevant service by the responsible officer.

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

**Equality and Diversity including Human Rights :** None, this is related to the governance only and any EDI responsibilities would be considered as part of each individual partnership.

**Data Protection Implications :** None

**Climate Related Risks and Opportunities:** None although where possible partnership meetings are undertaken digital first rather than in person.

**Section 17 Crime and Disorder Considerations:** None

**Health Implications:** None

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

**Risk Assessment :**

WLDC is responsible for ensuring that its business is conducted in accordance with the law and proper standards and that public money is safeguarded and properly accounted for and used economically, efficiently and effectively. The monitoring of the key partnerships reduces the risk to the council.

**Call in and Urgency:**

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

Yes  No

**Key Decision:**

Yes  No

## 1. Background

- 1.1 In 2008 the council introduced guidance on partnerships which set out a corporate approach. This was enhanced in 2019 with the development of a key partnership register along with an Approved Code of Practice (ACoP). This work outlines the current key partnerships, responsible officer and costs of each partnership. This report supports an efficient and effective approach to partnership working across the Council.

## 2. Definition of Partnership

- 2.1 To provide consistency of approach and common understanding for colleagues involved in partnership working, the following definition of partnership has been used in this review:

*“A joint working arrangement where the partners are otherwise independent bodies; agree to co-operate to achieve a common goal and to achieve it, create an organisational structure or process and agreed programme while sharing information, risks and rewards proportionately.”*

The Audit Commission (2003)

## 3. Annual Review

- 3.1 The following Terms of Reference were adopted in order to clarify the scope and objectives of the review:

- To review the list of the key strategic partnerships the Council is involved in.
- To understand which officer is responsible for each partnership and what annual payments are required.

- 3.2 The review entailed an update from Management Team and Wider Management Team to review the partnership register. At this point, all officers are requested to review what partnerships they have and the governance around how this partnership runs.

## 4. Results of the Review

- 4.1 Out of the 30 key strategic partnerships identified previously in March 2025 the review has established that there are now 25 key partnerships. This involved 20 continuing, 10 no longer partnerships and 5 new partnerships.

- 4.2 The majority of our key partnerships do not involve any annual payment, however 8 partnerships do. These partnerships and their associated annual cost are:

- NK/Rutland/WL Partnership for Website Management and Development - £1,500

- Mappa - £3,000
- WL/LiNK Subsidy Partnership - £9,500
- Lincolnshire Homelessness Strategy Partnership - £11,000
- Safer Lincolnshire Partnership - £12,500
- Lincolnshire Resilience Forum - £22,000
- WL/NK ICT Partnership - £29,662
- Central Lincolnshire Local Plan - £98,900

4.3 A full list of the partnerships are attached as Appendix A.

4.4 Since 2024/25 Internal Audit has completed a number of audits which involved these partnerships. These include:

- Cyber Security Operations 2025/26
- IT Operations 2024/25
- Environment and Sustainability Strategy Review 2025/26
- Planning Enforcement 2025/26

## 5. Proposed Next Steps

5.1 To continue with the on-going structured approach to partnership monitoring which entails an annual review of partnerships reported to Management Team.

5.2 To enable this, partnership lead officers are expected to monitor the effectiveness of their partnerships and to justify on-going involvement, assess the likely costs/benefits before becoming involved with a new partnership.

5.3 A partnership register is being developed on Minerva and the results from this review will be added. This register will then be available to the relevant officers to update in relation to further information such as:

- Key outcomes
- Proposed actions
- Officer time
- Type of partnership (statutory/developing policy/managing finances or resources/ liaison or networking)
- Legal obligations

This register can be updated by relevant officers at any time and will be used for future annual reporting. Automated reminders to officers will be in place from 1 April 2026.

## 6. Recommendation

6.1 Governance and Audit are asked to:

- note the details provided of the key partnerships and support the councils approach to partnership working.



## Appendix A: List of Key Partnerships

Partnership	Owner	Still partnership?	Cost	Comments
Business Lincolnshire	James Makinson-Sanders	Yes	£ -	
Central Lincolnshire Local Plan	Rachael Hughes	Yes	£ 98,900	Cost is third of contribution. Shared equally between WLDC, CoL and NKDC.
Destination Lincolnshire	Wendy Osgodby	No		
Gainsborough Local Access Programme	Grant White	New	£ -	
Gainsborough Mental Health Partnership	Shay Towns	New	£ -	
Home Office Scampton	Sally Grindrod-Smith	No		
Lincolnshire CCTV Partnership	Grant White	New	£ -	
Lincolnshire Domestica Abuse	Emma Waters	Yes	£ -	
Lincolnshire Environmental Crime	Andy Gray	Yes	£ -	
Lincolnshire Event Safety Partnership	Robert Gilliot	New	£ -	
Lincolnshire Finance Officers	Peter Davy	No		
Lincolnshire Flood Risk and Water Partnership	Andy Gray	Yes	£ -	
Lincolnshire Homelessness Strategy Partnership	Sarah Elvin	Yes	£ 11,000	
Lincolnshire Housing Standards	Andy Gray	No		Networking rather than partnership
Lincolnshire Procurement Partnership agreement	Anna Grieve	No		Agreement for them to do work for us rather than a partnership

Partnership	Owner	Still partnership?	Cost	Comments
Lincolnshire Resilience Forum	Andy Gray	Yes	£ 22,000	
Lincolnshire Safeguarding Adults Partnership	Grant White	Yes	£ -	
Lincolnshire Safeguarding Children Partnership	Grant White	Yes	£ -	
Lincolnshire Waste Partnership	Robert Gilliot	Yes	£ -	Payments only made for joint ventures such as implementing food waste and not a yearly payment.
Lincs Legal Shared Service	Lisa Langdon	No		
MAPPA	Emma Waters	Yes	£ 3,000	
Multi Agency Forum	Emma Waters	No		
Multi Agency Group	Emma Waters	No		
NK/Rutland/WL Partnership for Website Management and Development	Alistair Wearing	Yes	£ 1,500	Technically a voluntary payment
Rough Sleeper Initiative	Sarah Elvin	No		Only in place until 31 <sup>st</sup> March 2026. Funding changes has meant WL will no longer be delivering the Rough Sleeper Initiative with other councils, it will instead be delivered by West Lindsey inhouse
Safer Lincolnshire Partnership	Andy Gray	Yes	£ 12,500	

Partnership	Owner	Still partnership?	Cost	Comments
Skills Partnership	Amanda Bouttell	Yes	£ -	
Viable Housing Solution	Sarah Elvin	Yes	£ -	Upfront capital paid at start of partnership but no annual cost
Wellbeing Lincs	Sarah Elvin	Yes	£ -	Partnership with a consortium of councils but a contract with LCC which is monitored under the contract procedures
West Lindsey Vulnerable Adult Panel	Emma Waters	Yes	£ -	
WL Anti-Social Behaviour Risk Assessment Conference (ASBRAC)	Andy Gray	Yes	£ -	
WL Energy Consortium	Sarah Elvin	New	£ -	West Lindsey manage and deliver the energy efficiency schemes on behalf of 4 district councils, WLDC, SKDC, NKDC & CoL. This is in place under the new Warmer Homes fund which is a 3 year fund ending in March 2028.
WL/LiNK NNDR Co-operation	Alison McCulloch	No		
WL/LiNK Subsidy Partnership	Angela Matthews	Yes	£ 9,500	
WL/NK ICT Partnership	Nova Roberts	Yes	£ 29,662	



**Governance and Audit  
Committee**

**10<sup>th</sup> March 2026**

**Subject: Review of Whistleblowing Activity 2024-25**

Report by:

Assistant Director People and Democratic  
Services

Contact Officer:

Lisa Langdon

Lisa.langdon@west-lindsey.gov.uk

Purpose / Summary:

To provide the Governance and Audit  
Committee with an update of Whistleblowing  
incidents received in the Financial Year ended  
31 March 2025

**RECOMMENDATION(S):**

- 1. That the Governance and Audit Committee note the contents of the report and continue to receive annual updates in relation to any incidents.**

## IMPLICATIONS

**Legal:**

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

**Financial:**

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

**Staffing:** The function primarily sits within the Monitoring Officer role in conjunction with the Section 151 Officer.

**Equality and Diversity including Human Rights:**

None directly arising from this report

**Data Protection Implications:**

None directly arising from this report

**Climate Related Risks and Opportunities:**

None from this report

**Section 17 Crime and Disorder Considerations:**

None directly arising from this report

**Health Implications:**

None from this report

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

Corporate Policy and Resources Committee -13<sup>th</sup> February 2025, item 6v

The legislation gives all employees protection from suffering any detriment as a result of making a protected disclosure. Information is available to employees and members of the public on how they can access the Council's whistleblowing process. Assurance is provided to the Governance and Audit Committee through this annual report.

**Call in and Urgency:**

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

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

**Yes**

**No**

**Key Decision:**

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

**Yes**

**No**

**1. Background**

- 1.1 The Whistleblowing Policy provides a method for employees to raise concerns about the running of the Council, or concerning behaviours exhibited within it, without the risk of victimisation. All employees have access to this Policy. The Committee receive annual updates on whistleblowing activity.
- 1.2 The Whistleblowing Policy was revised in 2025 and its full title is "Reporting a Concern (Whistleblowing) Policy". This revised version was considered by the Joint Staff Consultative Committee and considered and approved by the Corporate Policy and Resources Committee on 13<sup>th</sup> February 2025.

**2. Whistleblowing Activity**

- 2.1 The Council's Human Resources Team, the Lincolnshire Legal Service, and the Council's Internal Auditors have all been consulted in relation to this Report.
- 2.2 There have been no incidents of whistleblowing raised within the Council for the year ending 31<sup>st</sup> March 2025.
- 2.3 The current Policy was communicated to the Council's wider management team in July 2025 and is communicated to all staff through the Council's Intralinc site.
- 2.4 The Policy is on the Council's website and included in the Corporate Induction programme.

**3. Recommendation**

- 3.1 That the Governance and Audit Committee note the contents of this Report and continue to receive annual updates in relation to any incidents.



**Governance and Audit  
Committee**

**10<sup>th</sup> March 2026**

**Subject: Review of Member and Officer Protocol**

Report by:

Monitoring Officer

Contact Officer:

Lisa Langdon

Lisa.langdon@west-lindsey.gov.uk

Purpose / Summary:

To ask the Governance and Audit Committee to consider the revised Member and Officer Protocol and recommend it for approval at the full Council meeting.

**RECOMMENDATION(S):**

- 1. That the Governance and Audit Committee consider the Member and Officer Protocol and RECOMMEND it to full Council for approval.**

## IMPLICATIONS

### **Legal:**

Whilst there is no legal requirement to have a Member and Officer Protocol in a local authority Constitution, it is recognised as good practice across the sector with most local authorities having adopted a protocol.

The Member/Officer Protocol forms part of the Council's Constitution.

### **Financial:**

There are no specific financial implications associated with this report.

**Staffing:** The function primarily sits within the Monitoring Officer role in conjunction with the Deputy Monitoring Officer role.

### **Equality and Diversity including Human Rights:**

The Protocol promotes equality amongst officers and members and recognises that all individuals should be treated with dignity and respect.

### **Data Protection Implications:**

The Protocol recognises that Members do have access to documents and information and that this is done in accordance with data protection requirements.

### **Climate Related Risks and Opportunities:**

None from this report

### **Section 17 Crime and Disorder Considerations:**

None directly arising from this report

### **Health Implications:**

None from this report

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

None.

### Risk Assessment:

The Protocol provides a framework of guidelines outlining how members and officers will work together within the organisation, in addition to outlining how disputes will be dealt with. To not have a protocol in place could risk undermining good governance within the organisation and result in an increase of member/officer related disputes.

### 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 A Member and Officer Protocol is a document used by local authorities to outline the framework for constructive, respectful and transparent relationships between elected councillors and council officers. It forms part of the Council's Constitution and should outline the different roles and responsibilities members and officers have, promotes good governance and sets standard of conduct.
- 1.2 The current Member/Officer Protocol was last reviewed in June 2021. In light of new guidance received from the Local Government Association dated November 2025 [Good practice guidance on member-officer relations protocols | Local Government Association](#) the previous protocol has been reviewed and the revised version is at Appendix A of this report.
- 1.3 The Governance and Audit Committee are requested to consider this Protocol and recommend it to full Council for approval.

## 2. Revisions made to the existing Protocol

- 2.1 The revised Protocol has been re-formatted on the organisation's current branding template, and the following changes have been made:
  - Amended wording to make the Protocol concise and easier to read
  - Inserted key officer roles and explanations
  - Inserted tables and bullet points to avoid long narrative sections
  - Included a new section regarding concerns and disputes
  - Referenced the Council's values and behaviours as outlined in the Corporate Plan
  - Updated press release section to include social media

- 2.2 This draft Protocol has been circulated to all members and the senior officers within the Council.
- 2.3 Should the revised Member/Officer Protocol be approved, it is intended to socialise this across the organisation' wider management team which will include a political awareness training session being provided for officers at management level.
- 2.4 The Committee is asked to consider the revised Member/Officer Protocol at Appendix A and recommend this document for approval to full Council.

### **3. Recommendation**

- 3.1 That the Governance and Audit Committee consider the revised Member/Officer Protocol and recommend this document for approval to the full Council.



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# Member/Officer Relations Protocol

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# Member/Officer Relations Protocol

## 1. The purpose and scope of this Protocol

1.1 The purpose of this protocol is to set out the principles and standards governing the relationship between elected Members and Council Officers. A Council Officer is someone who is employed by the Council and encompasses all members of staff. Ethical, effective, respectful and professional relationships between Members and Officers is essential to good government and this protocol promotes high standards of governance to ensure the Council operates lawfully, efficiently and within the best interests of the West Lindsey residents.

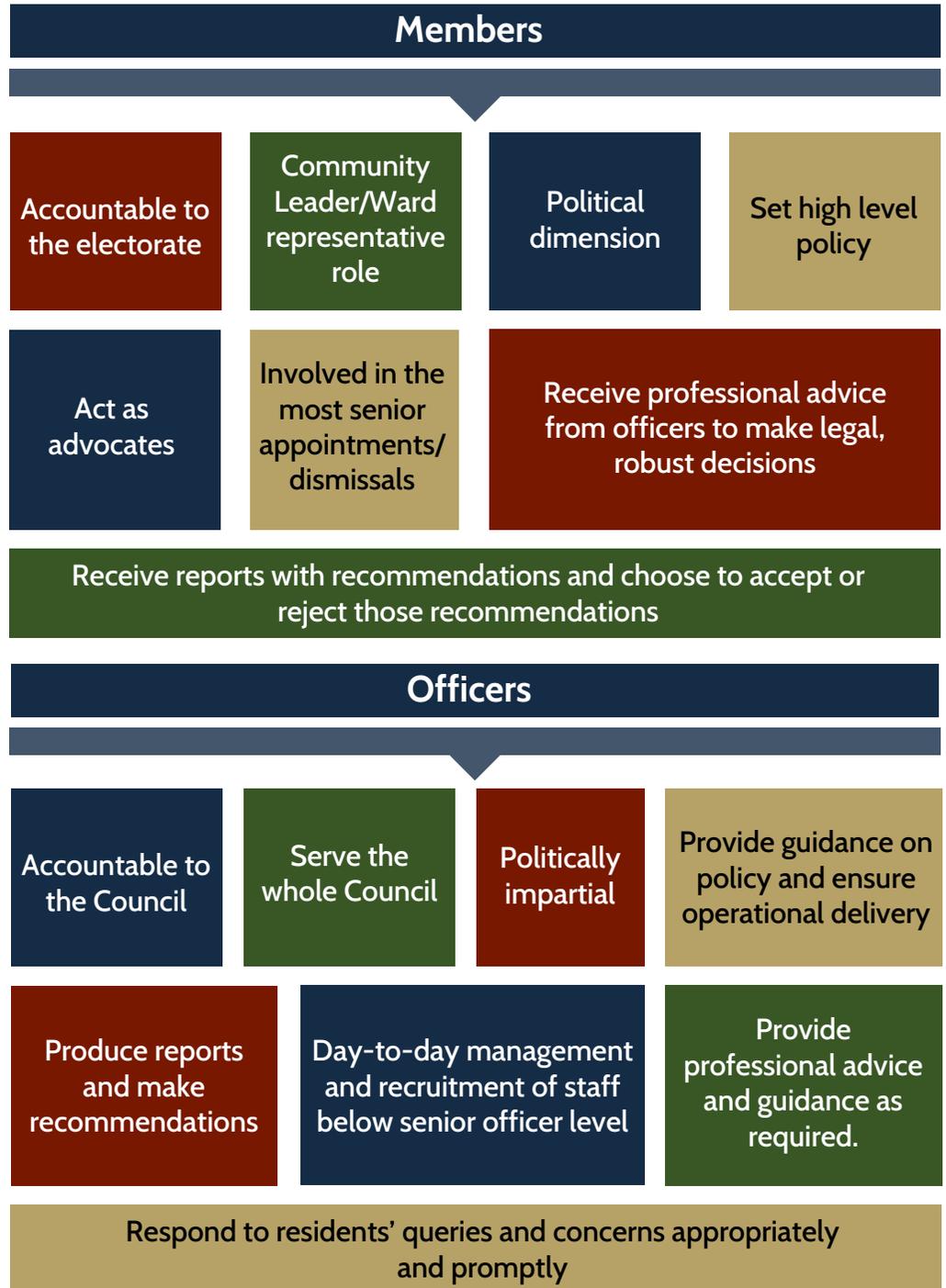
1.2 This protocol applies to all elected Members of the Council, all Council Officers and includes temporary and contracted staff. This protocol forms part of the Council's Constitution and should be read in conjunction with the rest of that document. The protocol also complements the Council's Corporate Plan which references the Values and Behaviours which are expected to be displayed across the organisation by Members and Officers. This protocol applies equally to all those people who are not elected members of the Council but who are members of any of the Council's committees or any other bodies.

## 2. Member and Officer roles

2.1 Members are responsible for determining Council policy and showing democratic leadership, setting the strategic direction of the organisation, holding decision makers to account, and representing their communities. Officers provide professional advice to Members, they are impartial and operate the Council on a day-to-day basis, ensuring the business of the Council is delivered. Officers give advice and information to Members, and implement the policies and decisions determined by the Council.

2.2 Both Members and Officers should visibly model, promote and uphold the authority's standards, values and behaviours, and should be committed to preventing conflicts.

2.3 The table opposite provides a summary of Member and Officer roles:



### 3. Key Officer roles

#### 3.1 Statutory Officers

Certain Senior Officers hold posts with mandatory statutory responsibilities, and these are the Head of Paid Service (who is also the Chief Executive), the Monitoring Officer, and the Chief Finance Officer appointed under S151 Local Government Act 1972 (also known as the S151 Officer). These Officers have mandatory, legal responsibilities and their role is to ensure the Council operates ethically, lawfully and remains financially stable providing value for money for the residents. Members must respect these responsibilities and accept that these Officers may be required to give advice or make decisions which Members may not agree with or support.

#### 3.2 Chief Executive/Head of Paid Service

In the Council the Chief Executive also encompasses the Head of Paid Service role and is the most senior officer within the organisation. The Chief Executive provides leadership to the Directors, works closely with elected members, provides strategic advice and direction, implements policies set, and represents the Council's interests externally in various forums.

#### 3.3 Monitoring Officer

The Monitoring Officer has responsibility for reporting to the Council any case where they are of the opinion that a proposal or decision of the authority has given rise to or is likely to give rise to any illegality, maladministration or breach of statutory code. The Monitoring Officer is responsible for ensuring the appropriate processes to deal with allegations of breaches of the Member Code of Conduct are dealt with appropriately and legally.

#### 3.4 Chief Finance Officer

This role is responsible for the strategic arrangements for the Council's finances, delivering good value for money and ensuring strong financial management across the Council. This includes safeguarding public money and ensuring it is used appropriately, effectively and in accordance with the legal rules regarding public finances. The duties in this role arise from Section 151 Local Government Act 1972 and this role is commonly known as the Section 151 Officer.

#### 3.5 Directors and Assistant Chief Executives

Provide strategic direction for the organisation as a whole and manage the Service for which they have responsibility, ensure statutory responsibilities are properly discharged, are responsible for the management of their staff in respect of work and delivery, account for the efficiency and effectiveness of the professional practice of their area.

#### 3.6 Heads of Service

Responsible for a defined service area of the Council and the management of the officers within that area. Are responsible for ensuring the operational elements of the specific work areas within their remit and ensure adherence to Council rules and procedures.

### 4. The Professional relationship between Members and Officers

4.1 Mutual trust and respect between Members and Officers is essential to good local government. Trust is earned by respectful behavior, and respect for each other's position should be given from both sides. Close personal familiarity between individual Members and Officers can damage this relationship and prove embarrassing to other Members and Officers. Whilst there should be a close working relationship between Members, the Chief Executive, Directors, Assistant Chief Executives and other senior officers, relationships should never be allowed to become so close, or appear to be so close, as to bring into question an officer's ability to deal impartially with the Member(s) concerned or other Members.

4.2 Working collaboratively is central to the Council's ethos and Members and Officers should display the organisation's Values and Behaviours by being helpful, kind, open, reliable and creating trusting professional relationships. This will support a culture that is focused on delivering the Council's vision and providing the best possible service for the residents of West Lindsey.

4.3 Members can expect the following behaviors from Officers:

- Promote equality, treat all members equally with dignity, respect and courtesy regardless of political group or position
- Comply with legal duties, provide professional advice, and implement Council policy
- Avoid close familiarity and friendships with Members and follow guidelines on personal relationships
- Deal with Member enquiries effectively and efficiently
- Explain and give reasons for decisions made under delegated powers

- Integrity and appropriate confidentiality

#### 4.3 Officers can expect the following behaviours from Members:

- Compliance with the Councillor Code of Conduct
- Promote equality and treat Officers with respect
- Provide political leadership and direction
- Apply rules of procedure to meetings
- Request advice and direction on matters that arise from being an elected Member (and not in their personal/political capacity)
- Respect Officer free time (non-Council time)

### 5. Relationship between Group Leaders and the Chief Executive and Senior Leadership Team

5.1 Group Leaders shall meet collectively and informally with the Chief Executive from time to time to discuss matters of common interest or concern either raised directly by a Group Leader or by the Chief Executive or other Statutory Officer. The Chief Executive will invite Directors, Assistant Chief Executives, and Heads of Service to these meetings as he deems appropriate.

5.2 Such meetings will have no formal standing or powers. There is an expectation that proceedings in the meeting are something that Group Leaders are expected to share with the Members of the Group. Any items which are not to be shared will be clearly identified at the meeting.

### 6. Relationships between Committee Chairmen and Officers

6.1 Officers will regularly brief Chairmen on matters affecting their committee.

6.2 Any Chairman or spokesman may have a briefing from officers, at a mutually agreed time, on matters to be discussed at a forthcoming committee meeting.

6.3 Reports always contain a recommendation unless the issue is clearly one where political judgement is required. Reports will also always include the contact details of the report author. Members should raise issues with that Officer prior to the committee meeting where practicable, in order that Officers can have the relevant information to hand Members

are also permitted and encouraged to raise queries and comments in advance of a meeting with the relevant Committee Chairman.

6.4 The senior officer will always be fully responsible for the contents of any report submitted in their name. Wherever possible, Chairmen will be given the opportunity to view and discuss the draft agenda and reports for their committee. All agendas should be agreed by the Chairman of a committee before publication. Any issues arising between a Chairman of a committee and a Director regarding the content of an agenda will be referred to the Monitoring Officer and Chief Executive for resolution in consultation with the Leader of the Council.

6.5 The Chairmen and members of the policy committees shall give Officers the opportunity to give any advice they wish to give.

6.6 In relation to action between meetings, it is important to remember that the local government legislation only allows for decisions (in relation to the discharge of any of the Council's functions) to be taken by a committee or an officer (where delegated to do so). No Individual Member, in any capacity, has individual decision making powers.

6.7 All Members shall seek the advice of the Monitoring Officer where they consider there is doubt about the legality for a decision or whether the decision is being made in the correct forum. The Monitoring Officer meets regularly with the Chief Executive and Chief Finance Officer and will ensure any concerns are also discussed with them if appropriate.

6.8 Members and Officers should be mutually supportive to minimise any potential embarrassment to the Council. Criticism of officers should be dealt with in private and, by the same token, Officers will never be publicly critical of the Council or its policies.

6.9 The Overview and Scrutiny Committee shall be bound by the same provisions set out in this section above. In addition, they shall -

- consider the seniority of the officers asked to appear before it to ensure that more junior officers are not put under undue pressure;
- when asking officers to give evidence, confine questions, so far as possible, to questions of fact and explanation relating to policies and decisions;
- where they consider it appropriate, ask officers to explain and justify advice given to members of the policy committees prior to decisions

- being taken; and
- not question officers in such a way as to be in breach of the Council's policy on harassment nor deal with matters which are of a disciplinary nature.

6.10 This section also applies to the Chairmen of all Regulatory Committees and Sub-Committees.

6.11 The Chairman and Members of the Planning Committee must also act in accordance with the requirements set out in the document entitled the "Local Code of Conduct for Councillors and Officers dealing with Planning Matters".

## 7. Officer Relationships with Party Groups

7.1 There is statutory recognition for political groups and it is common practice for such groups to give preliminary consideration to matters of Council business in advance of consideration by the relevant Council body. Meetings between the Chief Executive, the Senior Leadership Team, the Leader and Deputy Leader, Committee Chairmen and/or group leaders will be held when appropriate albeit that they have no executive powers.

7.2 In order to ensure that Members are properly briefed on complex matters briefings will be arranged and all Members will be invited. These will usually be held on MS teams but may on occasion take place in a physical setting. As a rule, Officers will not normally attend meetings of any political group. A request may be made via the Head of Paid Service that a senior officer be asked to brief the group and offer appropriate professional advice concerning Council business. Any such invitation will be deemed to include an invitation to the Head of Paid Service and relevant Director.

7.3 Officer support will not extend beyond providing factual information or professional advice in relation to matters of Council business. Officers must not be involved in advising on matters of party business, and therefore should not be expected to be present at meetings or parts of meetings when such matters are to be discussed.

7.4 Party group meetings are not empowered to make decisions on behalf of the Council, and conclusions reached at such meetings do not rank as formal decisions. If an officer attends, this confers no formal

status on such meetings in terms of Council business and must not be interpreted as doing so. Where officers provide factual information and advice to a party group in relation to a matter of Council business, this is not a substitute for providing all the necessary information and advice when the matter in question is formally considered by the relevant part of the Council.

7.5 Officers will respect the confidentiality of any party group discussions at which they are present and, unless requested to do so by that party group, will not relay the content of such discussions to another party group or to any other members. This shall not prevent an officer providing feedback to other senior officers on a need-to-know basis.

7.6 An officer accepting an invitation to the meeting of one party group shall not decline an invitation to advise another group about the same matter. He/she must give substantially the same advice to each.

7.7 No Member will refer in public or at meetings of the Council to advice given by officers to a party group meeting.

7.8 Any particular cases of difficulty or uncertainty in relation to this part of the protocol should be raised with the Monitoring Officer and the relevant party group leader.

## 8. Members in their Ward Role and Officers

8.1 Whenever a public meeting is organised by the Council to consider a local issue, all the Members representing the ward or wards affected should, as a matter of course, be invited to attend the meeting. Similarly, whenever the Council undertakes any form of consultative exercise on a local issue, the ward Members should be notified at the outset of the exercise.

8.2 Any requirement to consult with Members on delegated decisions are effecting their Ward are set out in the "Responsibility for Functions" in Part IV of this Constitution.

8.3 Further to paragraph 10.2 when a Member refers a planning application for his/her Ward to the Planning Committee for determination, there is an expectation that the Member will attend the Committee meeting to explain their reasons for referral.

8.4 Officers will seek both to inform and to keep Members informed

about any initiative(s) which they are developing. However, Members must be aware of the pressures on officers' time and that officers may exercise judgement as to how much information is provided.

8.5 Matters of a complex nature, or with significant implications, such as financial or reputational, will be the subject of an all Member Briefing/Workshop prior to them being considered by the relevant Committee. Members are encouraged to attend such briefings and workshops when requested to do so.

8.6 It is the duty of the Chief Executive and Directors to ensure that all relevant staff are aware of the requirement to keep local Members informed and that the timing of such information allows Members to contribute to the decision making process.

## 9. Inter Member Relations

9.1 Notwithstanding the differences of political opinion which will inevitably arise, it shall be unacceptable for Members to submit notices of motion or questions which name another Member or Group. Motions which identify political positions held within the Council will be deemed acceptable.

## 10. Member Access to Documents and Information

10.1 The Council believes in open government. Information will generally be freely available to all Members, but any rules on confidentiality must be observed.

10.2 The approach to information being freely available has to be qualified in relation to certain appropriately confidential information. Any provision of information will be compliant with Data Protection.

10.3 Where, in an officer's view, a request for information will require a significant amount of staff resources to provide the information, which he/she feels unable to commit, he/she should seek guidance from his/her Assistant Director so that a satisfactory solution, in consultation with Members, can be found. In the event of a dispute, a decision will be made by the Head of Paid Service in consultation with the leader of the group whose Member is requesting the information or the Leader of the Council.

10.4 Members have a statutory right to inspect any Council document which contains material in relation to any business which is to be transacted at a Council, committee or sub-committee meeting. This right applies irrespective of whether the Member is a member of the committee or sub-committee concerned and extends not only to reports which are submitted to the meeting, but also to any relevant background papers.

10.5 In addition to the inspection of reports to Council, committees and sub-committees, and papers on which the production of those reports relied, which are available to the public under the access to information legislation, the common-law right of Members is much broader. It is based on the principle that any Member has a right to inspect Council documents so far as his/her access to the documents is reasonably necessary to enable the Member properly to perform his/her duties as a member of the Council.

10.6 The proper exercise of this common-law right is on a need to know basis and depends on whether it is reasonably necessary for the Member to have the information in order properly to perform his/her duties. The propriety of a request for information must initially be determined by the particular Director who has responsibility for the particular Service. In the event of a dispute, the matter will be referred to the Monitoring Officer, who will consult with the Chairman of the Standards Sub-Committee and provide direction.

10.7 Any Council information provided to a Member must only be used by the Member for the purpose for which it was provided, i.e. in connection with the proper performance of the Member's duties as a member of the Council. A Member should never disclose or use non-public information for the personal advantage of him/herself or of anyone known to him/her, or to the disadvantage or discredit of the Council or anyone else.

## 11. Press Releases and Social Media Channels

11.1 Relations with the media need to be handled with care to ensure the Council's position on any issue is represented properly. Day to day contact with the press and media will normally be handled by the Communications Team, together with the appropriate Committee Chairman, Leader and relevant officers, and where appropriate, the relevant Ward Member.

11.2 On occasions, Members may be approached directly by the media and asked to make a comment or to appear for interview. Members are asked, where practicable, to ensure the Head of Paid Service and/or the Head of Service for Communications and Engagement is made aware of the approach. Unless Members have been authorised to speak on behalf of the Council, they should make it clear that any views they express are not necessarily those of the Council. In all cases, Members and Officers should uphold the good name and integrity of the Council.

11.3 Council press releases are drafted by officers and will often contain quotations (within the limits of the Local Government Act 1986) from Members. Such press releases are issued on behalf of the Council and quotations from Members will not indicate their party political affiliation or to attribute the policies or initiatives to a particular group.

11.4 Council press releases will be sent to all Members in advance of them being released to the Media. This is for information only.

11.5 The timing and content of the Councils Electronic News and the publication of information and news articles on the Council's social media channels is controlled by the Head of Service for Communications and Engagement who must ensure that the content reflects a corporate point of view.

11.6 Members and Officers must avoid posts which may damage working relationships or the reputation of the Council. Officers should not engage in political debate online.

## 12. Correspondence (including e-mails)

12.1 Correspondence between an individual Member and an officer should not be copied by the officer or Member to any other Member or Officer without the consent of both parties unless it constitutes a 'background paper' to a committee report. Where correspondence relates to Council policy, or the interpretation of Council policy, a copy may be sent to the chairman of the relevant committee, the Head of Paid Service and/or the relevant Director and this will be made clear to the original Member. Under no circumstances should 'silent/blind (BCC) copies' be made available to a third party, and copies should only be sent to third parties with the express permission of the Member involved.

12.2 Similarly, Members should not copy for third parties, correspondence from officers without the author's consent unless it is apparent that the content is to be shared.

12.3 Official letters on behalf of the Council should normally be sent out in the name of the appropriate officer, rather than in the name of a Member. It may be appropriate in certain circumstances (e.g. representations to a Government minister) for a letter to appear in the name of a Member, but this should be the exception rather than the rule. Moreover, it is not legal for letters which, for example, create obligations or give instructions on behalf of the Council to be sent out in the name of a Member as this would constitute an act which cannot be delegated to an individual Member.

## 13. Behaviour at Meetings

13.1 Members involved in taking a decision must be fully aware of all of the facts and it is suggested, therefore, that if a Member leaves the room during a debate he/she should consider not taking part in the ensuing decision making.

13.2 In respect of licensing and planning application decisions, a Member who has left the meeting during consideration of the item or who arrived late, will not be permitted to take part in that decision. The Lead Officer in attendance will be responsible for reminding Members of this fact and enforcing the requirement.

13.3 The use of communication devices is permitted within meetings in accordance with the Provisions of the Openness of Local Government Regulations 2014 provisions.

13.4 However as a matter of courtesy mobile 'phones/ devices should not affect the business of the meeting and should remain on silent for the meetings duration.

13.5 The tweeting, blogging or recording of proceedings heard in closed session is strictly prohibited.

13.6 Members should note that any correspondence may be subject to the provisions of the Freedom of Information Act 2000, Data Protection legislation and other provisions for access to information.

## 14. Resolving concerns and disputes

14.1 Attempts should always be made to resolve any issues through informal routes and respectful discussion. Informal resolution can be beneficial to the Member and Officer concerned, and is often pragmatic and cost effective. A breakdown in the relationship between Members and Officers can seriously undermine the effectiveness of the Council and its ability to run effectively and serve its community can be compromised. Any concerns should in the first instance be raised with the Monitoring Officer who can provide appropriate assistance.

14.2 Should informal attempts at resolution be unsuccessful, a formal complaint about an elected Member can be made using the Member Code of Conduct and accompanying arrangements. Serious breaches can be escalated to the Standards Committee under the arrangements in place for dealing with such complaints.

14.3 Should Members have any concerns regarding an Officer within the Council's leadership team they should first refer this to the Chief Executive. Member concerns regarding Officers below senior leadership team level should be referred to the Director or Assistant Chief Executive responsible for that area.





# West Lindsey District Council

## Member/Officer Relations Protocol



## Member /Officer Relations Protocol

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# Member/Officer Relations Protocol

## 1. Underlying Principles

- 1.1 Both Members and officers serve the public. They depend on one another, but their responsibilities are distinct. Members are responsible to the electorate and are responsible for setting policy. Officers are responsible to the Council; their job is to give advice to Members and to carry out the Council's work.
- 1.2 Mutual respect between Members and officers is essential to good local government. Close personal familiarity between individual Members and officers can damage this relationship and prove embarrassing to other Members and officers. It is clearly important that there should be a close working relationship between Members, the Chief Executive, Assistant Directors and other senior officers. However, such relationships should never be allowed to become so close, or appear to be so close, as to bring into question an officer's ability to deal impartially with the Member(s) concerned or other Members.
- 1.3 Members must respect the impartiality and integrity of all the Council's officers. Similarly, all officers must respect the role of Members as elected representatives. It is important that any dealings between Members and officers should observe proper standards of courtesy and that neither party should seek to take unfair advantage of their position.
- 1.4 On occasions, Members may have reason to make a formal complaint about the conduct or performance of an officer. All such complaints should be made personally to the appropriate Assistant Director. It is important that complaints are made this way and the details noted.
- 1.5 If an officer is concerned about a Member's conduct, it should be brought to the attention of the Monitoring Officer, who may inform the Member. If appropriate, matters of concern will be dealt with through the adopted procedures.

## 2. Roles of Members and Training Requirements

- 2.1 Members have four main areas of responsibility -
  1. determining the policy of the Council and giving it leadership;
  2. monitoring and reviewing the performance of the Council in implementing that policy and delivering services;
  3. representing the Council externally in an informed and positive manner
  4. acting as advocates on behalf of their constituents and the wider community.
- 2.2 Members should undertake their role without placing undue pressure on Officers, in particular the Council's Statutory Officers have responsibilities in law over and above their obligations to the Council. Members must respect these obligations, must not obstruct these officers in their discharge of responsibilities and must not victimise officers for discharging their responsibilities.
- 2.3 In undertaking their role, Members are asked to commit to the Training and Development

opportunities that are afforded to elected Members, including a full Induction Programme at the commencement of each term of office.

- 2.4 There are also mandatory training requirements for a number of the Regulatory Committees to which Members, appointed to serve on these Committees, are required to commit to.

### **3. Roles of Officers**

- 3.1 Officers give advice and information to Members, implement the policies determined by the Council and manage the day to day business of the Authority.
- 3.2 In giving such advice to Members and in preparing and presenting reports, it is the responsibility of the officer to express his/her own professional views and recommendations. Whilst an officer might report the views of individual Members on an issue, a Member should not seek to pressure the officer to make a recommendation contrary to the officer's professional view, Neither should the Member seek to have a report withdrawn from the agenda for such reasons. Where a recommendation is contrary to current Council policy, the officer shall draw attention to this in the report.
- 3.3 Certain officers, e.g. Head of Paid Service, Monitoring Officer and Chief Finance Officer, have responsibilities in law over and above their obligations to the Council and to individual Members. Members must respect these obligations, must not obstruct these officers in the discharge of their responsibilities and must not victimise officers for discharging these responsibilities.
- 3.4 Officers below Assistant Director level are accountable to their Assistant Director. Whilst they should always seek to assist Members, they must not, in so doing, go beyond the bounds of whatever authority they have been given.
- 3.5 The Authority which has been delegated to Officers, is that which is set out in the Officer Scheme of Delegation (Part IV of the Constitution) and subsequent internal sub-delegations which are in writing and held by each service area.

### **4. Relationship between Chairman of the Council and Leader of Council and Officers**

- 4.1 The Chairman of the Council and Leader of the Council shall be bound by the same provisions set out in section 2 above when acting as Chairman or Leader as he/she would be when acting as an ordinary Council Member.

### **5. Relationship between Group Leaders and the Chief Executive and Assistant Director**

- 5.1 Group Leaders shall meet collectively and informally with the Chief Executive from time to time to discuss matters of common interest or concern either raised directly by a Group Leader or by the Chief Executive or other Statutory Officer.
- 5.2 Such meetings will have no formal standing or powers. There is an expectation, that proceedings in the main are something that Group Leaders are expected to share with the Members of the Group. Any items which are not to be shared will be clearly identified at the meeting.

- 5.3 An individual Group Leader can also request a meeting with the Chief Executive.
- 5.4 Again Such meetings will have no formal standing or powers and shall, unless otherwise agreed, be confidential other than to that Group Leader.

## **6. Relationships between Committee Chairmen and Officers**

- 6.1 Officers will regularly brief Chairmen on matters affecting their committee.
- 6.2 Any Chairman or spokesman may have a briefing from officers, at a mutually agreed time, on matters to be discussed at a forthcoming committee meeting.
- 6.3 Reports always contain a recommendation unless the issue is clearly one where political judgement is required. They will also always include the contact details of the report author. Members should raise issues with that officer prior to the committee meeting where practicable, in order that Officers can have the relevant information to hand. Members are also permitted and encouraged to raise queries and comments in advance of a meeting with the relevant Committee Chairman.
- 6.4 An Assistant Director will always be fully responsible for the contents of any report submitted in his/her name. Wherever possible, Chairmen will be given the opportunity to view, and discuss the draft agenda and reports for their committee. All agendas should be agreed by the Chairman of a committee before publication. Any issues arising between a Chairman of a committee and an Assistant Director regarding the content of an agenda will be referred to the Monitoring Officer for resolution in consultation with the Leader of the Council.
- 6.5 The Chairmen and members of the policy committees shall give officers the opportunity to give any advice they wish to give.
- 6.6 In relation to action between meetings, it is important to remember that the law (LGA '72/'00) only allows for decisions (in relation to the discharge of any of the Council's functions) to be taken by a committee or an officer (where delegated to do so). No Individual Member, in any capacity, has individual decision making powers.
- 6.7 All Members shall seek the advice of the Monitoring Officer where they consider there is doubt about the vires for a decision or the Monitoring Officer and other appropriate officers where they consider a policy committee decision might be contrary to the policy framework.
- 6.8 Members and officers should be mutually supportive in order to minimise any potential embarrassment to the Council. Criticism of officers should be dealt with in private and, by the same token, officers will never be publicly critical of the Council or its policies.

## **7. Relationships between Chairman and Members of the Overview and Scrutiny Committee and Officers**

- 7.1 The Chairman and members of the Council's Overview and Scrutiny Committee – the Overview and Scrutiny Committee shall be bound by the same provisions set out in section 2 above. In addition, they shall -

- consider the seniority of the officers asked to appear before it to ensure that more junior officers are not put under undue pressure;
- when asking officers to give evidence, confine questions, so far as possible, to questions of fact and explanation relating to policies and decisions;
- where they consider it appropriate, ask officers to explain and justify advice given to members of the policy committees prior to decisions being taken; and
- not question officers in such a way as to be in breach of the Council's policy on harassment nor deal with matters which are of a disciplinary nature.

7.2 Officers are required at all times to guide/advise the whole Council. Given the respective roles of elected members and officers, it is accepted that officers, while remaining politically neutral, will inevitably give advice on a wide range of issues. Members must continue to respect the political neutrality of officers and accept that officers are obliged to respond positively to any requests from the Overview and Scrutiny Committee for appropriate information and advice relevant to the issue being considered by the Committee.

## **8. Relationships between Chairmen and Members of Other Committees and Officers**

8.1 The Chairmen of all Regulatory Committees and Sub-Committees shall be bound by the same provisions as set out in section 2 above.

8.2 The Chairman and Members of the Planning Committee must also act in accordance with the requirements set out in the document entitled the "Local Code of Conduct for Councillors and Officers dealing with Planning Matters".

## **9. Relationship between Policy Committee Chairmen and Officers**

9.1 The Chief Executive and/or Assistant Directors will meet jointly with the Policy Committee Chairman on a regular basis to discuss matters which cross cut both committees. Members will be permitted to share the content of such meetings with wider Members as they deem appropriate unless explicitly advised not to do so.

## **10. Officer Relationships with Party Groups**

10.1 There is statutory recognition for political groups and it is common practice for such groups to give preliminary consideration to matters of Council business in advance of consideration by the relevant Council body. Meetings between the Chief Executive, Assistant Director, the Leader and Deputy Leader (if there is one), Committee Chairmen and/or group leaders will be held when appropriate albeit that they have no executive powers.

10.2 In order to ensure that Members are properly briefed on complex matters any political group may request via the Head of Paid Service that senior officers be asked to brief the group and offer appropriate professional advice concerning Council business. Any such invitation will be deemed to include an invitation to the Head of Paid Service or relevant Assistant Director.

10.3 Officers have the right to refuse such requests, and will not normally attend a meeting of a party group where some of those attending are not members of the Council.

- 10.4 Officer support will not extend beyond providing factual information or professional advice in relation to matters of Council business. Officers must not be involved in advising on matters of party business, and therefore should not be expected to be present at meetings or parts of meetings when such matters are to be discussed.
- 10.5 Party group meetings are not empowered to make decisions on behalf of the Council, and conclusions reached at such meetings do not rank as formal decisions. The presence of an officer confers no formal status on such meetings in terms of Council business and must not be interpreted as doing so. Where officers provide factual information and advice to a party group in relation to a matter of Council business, this is not a substitute for providing all the necessary information and advice when the matter in question is formally considered by the relevant part of the Council.
- 10.6 Officers will respect the confidentiality of any party group discussions at which they are present and, unless requested to do so by that party group, will not relay the content of such discussions to another party group or to any other members. This shall not prevent an officer providing feedback to other senior officers on a need-to-know basis.
- 10.7 In their dealings with party groups, officers must treat each group in a fair and even-handed manner. The duration of an officer's attendance at a party group meeting will be at the discretion of the group, but an officer may leave at any time if he/she feels it is no longer appropriate to be there.
- 10.8 An officer accepting an invitation to the meeting of one party group shall not decline an invitation to advise another group about the same matter. He/she must give substantially the same advice to each.
- 10.9 No Member will refer in public or at meetings of the Council to advice given by officers to a party group meeting.
- 10.10 Any particular cases of difficulty or uncertainty in relation to this part of the protocol should be raised with the Monitoring Officer and the relevant party group leader.

**11. Members in their Ward Role and Officers**

- 11.1 Whenever a public meeting is organised by the Council to consider a local issue, all the Members representing the ward or wards affected should, as a matter of course, be invited to attend the meeting. Similarly, whenever the Council undertakes any form of consultative exercise on a local issue, the ward Members should be notified at the outset of the exercise.
- 11.2 Any requirement to consult with Members on delegated decisions are effecting their Ward are set out in the "Responsibility for Functions" in Part IV of this Constitution.
- 11.3 Further to paragraph 10.2 when a Member refers a planning application for his/her Ward to the Planning Committee for determination, there is an expectation that the Member will attend the Committee meeting to explain their reasons for referral.
- 11.4 Officers will seek both to inform and to keep Members informed about any initiative(s) which they are developing. However, Members must be aware of the pressures on

officers' time and that officers may exercise judgement as to how much information is provided.

11.5 Matters of a complex nature, or with significant implications, such as financial or reputational, will be the subject of an all Member Briefing/Workshop prior to them being considered by the relevant Committee. Members are encouraged to attend such briefings and workshops when requested to do so.

11.6 It is the duty of the Chief Executive and Assistant Directors to ensure that all relevant staff are aware of the requirement to keep local Members informed and that the timing of such information allows Members to contribute to the decision making process.

## **12. Inter Member Relations**

12.1 Notwithstanding the differences of political opinion which will inevitably arise, it shall be unacceptable for Members to submit notices of motion or questions which name another Member or Group. Motions which identify political positions held within the Council will be deemed acceptable.

## **13. Member Access to Documents and Information**

13.1 The Council believes in open government. Information will generally be freely available to all Members, but any rules on confidentiality must be observed.

13.2 The approach to information being freely available has to be qualified in relation to certain appropriately confidential information. Any provision of information will be compliant with Data Protection. Moreover, devoting a significant amount of staff resources to identify and collate information with marginal benefit cannot be justified.

13.3 Where, in an officer's view, a request for information will require a significant amount of staff resources to provide the information, which he/she feels unable to commit, he/she should seek guidance from his/her Assistant Director so that a satisfactory solution, in consultation with Members, can be found. In the event of a dispute, a decision will be made by the Head of Paid Service in consultation with the leader of the group whose Member is requesting the information or the Leader of the Council.

13.4 Members have a statutory right to inspect any Council document which contains material in relation to any business which is to be transacted at a Council, committee or sub-committee meeting. This right applies irrespective of whether the Member is a member of the committee or sub-committee concerned and extends not only to reports which are submitted to the meeting, but also to any relevant background papers.

13.5 In addition to the inspection of reports to Council, committees and sub-committees, and papers on which the production of those reports relied, which are available to the public under the access to information legislation, the common-law right of Members is much broader. It is based on the principle that any Member has a right to inspect Council documents so far as his/her access to the documents is reasonably necessary to enable the Member properly to perform his/her duties as a member of the Council. There is, however, no right for a Member to conduct a roving commission.

13.6 The proper exercise of this common-law right is on a need to know basis and depends on whether it is reasonably necessary for the Member to have the information in order properly to perform his/her duties. The propriety of a request for information must initially be determined by the particular Assistant Director who holds the source in question. In the event of a dispute, a decision on the point will be made by the Monitoring Officer, in consultation with the Chairman of the Standards Sub-Committee.

13.7 Any Council information provided to a Member must only be used by the Member for the purpose for which it was provided, i.e. in connection with the proper performance of the Member's duties as a member of the Council. A Member should never disclose or use non-public information for the personal advantage of him/herself or of anyone known to him/her, or to the disadvantage or discredit of the Council or anyone else.

#### **14. Independent / Lay Persons**

14.1 This protocol applies equally to all those people who are not elected members of the Council but who are members of any of the Council's committees or any other bodies.

14.2 This Protocol applies equally to such non Council members on Council bodies as it does to Council members.

#### **15. Press Releases**

15.1 Relations with the media need to be handled with care to ensure the Council's position on any issue is represented properly. Day to day contact with the press and media will normally be handled by the Communications Team, together with the appropriate Committee Chairman, Leader and relevant officers, and where appropriate, the relevant Ward Member.

15.2 On occasions, Members may be approached directly by the media and asked to make a comment or to appear for interview. Members are asked, where practicable, to ensure the Head of Paid Service and/or the Communications Team is made aware of the approach. Unless Members have been authorised to speak on behalf of the Council, they should make it clear that any views they express are not necessarily those of the Council. In all cases, Members and Officers should uphold the good name and integrity of the Council.

15.3 Council press releases are drafted by officers and will often contain quotations (within the limits of the Local Government Act 1986) from Members. Such press releases are issued on behalf of the Council and it would not, therefore, be appropriate when repeating quotations from Members to indicate their party political affiliation or to attribute the policies or initiatives to a particular group.

15.4 Council press releases will be sent to all Members in advance of them being released to the Media. This is for information only.

15.5 The timing and content of the Councils Electronic News is controlled by an editorial team advised by the cross party editorial board who must ensure that the content reflects a corporate point of view.

## **16. Correspondence (including e-mails)**

- 16.1 Correspondence between an individual Member and an officer should not be copied by the officer or Member to any other Member or Officer without the consent of both parties unless it constitutes a 'background paper' to a committee report. Where correspondence relates to Council policy, or the interpretation of Council policy, a copy may be sent to the chairman of the relevant committee, the Head of Paid Service and/or the relevant Assistant Director and this will be made clear to the original Member. Under no circumstances should 'silent/blind (BCC) copies' be made available to a third party, and copies should only be sent to third parties with the express permission of the Member involved.
- 16.2 Similarly, Members should not copy for third parties, correspondence from officers without the author's consent unless it is apparent that the content is to be shared.
- 16.3 Official letters on behalf of the Council should normally be sent out in the name of the appropriate officer, rather than in the name of a Member. It may be appropriate in certain circumstances (e.g. representations to a Government minister) for a letter to appear in the name of a Member, but this should be the exception rather than the rule. Moreover, it is not legal for letters which, for example, create obligations or give instructions on behalf of the Council to be sent out in the name of a Member as this would constitute an act which cannot be delegated to an individual Member.

## **17. Behaviour at Meetings**

- 17.1 Members involved in taking a decision must be fully aware of all of the facts and it is suggested, therefore, that if a Member leaves the room during a debate he/she should consider not taking part in the ensuing decision making.
- 17.2 In respect of licensing and planning application decisions, a Member who has left the meeting during consideration of the item or who arrived late, will not be permitted to take part in that decision. The Lead Officer in attendance will be responsible for reminding Members of this fact and enforcing the requirement.
- 17.3 The use of communication devices is permitted within meetings in accordance with the Provisions of the Openness of Local Government Regulations 2014 provisions.
- 17.4 However as a matter of courtesy mobile 'phones/ devices should not affect the business of the meeting and should remain on silent for the meetings duration.
- 17.5 The tweeting, blogging or recording of proceedings heard in closed session is strictly prohibited.

### **Note:**

- Members need to be aware that the Freedom of Information Act 2000 gives a general right of access to information recorded in any form, which is 'held' by the Authority at the time a request is received. This includes information which is held by another body, for example, a contractor, on behalf of the Authority



## Governance and Audit Committee Work Plan (as at 2 March 2026)

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### Purpose:

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

**Recommendation:** That members note the contents of the report.

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Date	Title	Lead Officer	Purpose of the report	Date First Published
<b>10 MARCH 2026</b>				
10 Mar 2026	Partnership Register Report	Katy Allen, Corporate Governance Officer	Report to be compiled and brought before Committee detailing the Council's partnership register.	
10 Mar 2026	Internal Audit Plan 2026/2027	Katy Allen, Corporate Governance Officer	To receive the Internal Audit Plan for the year 2026/2027	
10 Mar 2026	Internal Audit Progress Report – March 2026	Katy Allen, Corporate Governance Officer	To consider progress on the Internal Audit Plan for 2025/2026	
10 Mar 2026	Review of Whistleblowing Activity 2024-25	Lisa Langdon, Assistant Director People and Democratic (Monitoring Officer)	To provide the Governance and Audit Committee with an update of Whistleblowing incidents received in the Financial Year ended 31 March 2025	
10 Mar 2026	Revised Member Officer Protocol	Lisa Langdon, Assistant Director People and Democratic (Monitoring Officer)	To receive a revised Member/Officer protocol.	

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**21 APRIL 2026**

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21 Apr 2026	Strategic Risk Register	Katy Allen, Corporate Governance Officer	Year end review of the Strategic Risk Register	09 April 2025
21 Apr 2026	Annual Review of the Constitution	Lisa Langdon, Assistant Director People and Democratic (Monitoring Officer)	To receive the Annual Review of the Constitution.	
21 Apr 2026	Monitoring Officer Annual Report	Katie Storr, Democratic Services & Elections Team Manager	To consider the Annual Report of the Monitoring Officer	
21 Apr 2026	Accounts Closedown 2025/26 Accounting Matters	Caroline Capon, Corporate Finance Team Leader	To consider a report in respect of the Accounts Closedown	
21 Apr 2026	Internal Audit Follow Up Report April 2026	Katy Allen, Corporate Governance Officer	To receive the Internal Audit Follow Up report.	