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 21 July 2026 commencing at 6.00 pm.

Present:	Councillor Mrs Mandy Snee (Chairman)
	Councillor Mrs Angela Lawrence (Vice-Chairman)
	Councillor John Barrett
	Councillor Stephen Bunney
	Councillor David Dobbie
	Alison Adams
	Andrew Morriss

In Attendance:

Lisa Langdon	Assistant Chief Executive - Governance (Monitoring Officer)
Debra Chamberlain	Director - KPMG
Aaron Macdonald	Client Manager RSM
Katy Allen	Corporate Governance Officer
Ele Snow	Senior Democratic and Civic Officer
Natalie Smalley	Democratic and Civic Officer
Russell Clarkson	Head of Planning
Caroline Capon	Corporate Finance Team Leader

Apologies:	Councillor Paul Swift

1 PUBLIC PARTICIPATION PERIOD

There was no public participation.

2 MINUTES OF PREVIOUS MEETING

The minutes of the meeting held on 21st April 2026 were approved as a correct record.

3 MEMBERS DECLARATIONS OF INTEREST

There were no declarations of interest at this juncture.

4 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**.

5 INTERNAL AUDIT FOLLOW UP REPORT

The committee received a report presenting the follow up report for actions due for completion by 28 February 2026 from Internal Audit.

It was explained that two follow-up audits were undertaken each year where all the actions agreed in previous audits were reported back to the committee on progress. There were 18 actions in total with nine having been implemented or superseded and nine still ongoing. The outstanding issues were predominantly low priority but still needed to be resolved and a plan had been agreed to facilitate this.

A member highlighted the recent changes in committee structure and the need to be cognisant of this when looking at audits.

RESOLVED:

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

6 INTERNAL AUDIT ANNUAL REPORT 2025.26

Consideration was given to a report present the Annual Internal Audit report for the twelve months ending 31st March 2026 by RMS UK Risk Assurance Services LLP.

It was noted that the report summarised all of the work undertaken throughout 2025 -26 and providing an overall opinion on the adequacy and effectiveness of the Council's risk management, internal control and governance processes.

It was considered that there was an adequate and effective framework in place, however work had identified further enhancements to the framework. Overall the outcomes were the second level of opinion which was positive. It was suggested that this was positive as achieving full green ratings could indicate audits were not being used for the right purposes as there was always room for improvement.

A member referred to the apparent lack of progress in some areas. In response it was explained that in the follow up report the guidelines and parameters were outlined and a small percentage change could change the status of an item.

RESOLVED:

That the Annual Report be noted.

7 INTERNAL AUDIT PROGRESS REPORT

An Internal Audit progress report for July 2026 from RSM UK Consulting was received and considered.

It was advised that this was a regular report to the committee and bought together the present position and detailed the agreed plan for the future. The committee noted that the first audit was complete with two currently underway so progress was as per the timetable. The outcomes would be reported at the September meeting.

A member referred to the recently adopted climate change strategy and benchmarking against other local authorities. It was suggested that organisations were at different points in the process and with forthcoming changes the recommendations could be even more challenging.

Members expanded on the issue of Local Government Reorganisation and asked about the initial impact in the coming year. It was explained that as the announcement was very recent it was anticipated that it would not impact on the current programme. The council would still be expected to deliver services and the potential impact of reorganisation would be discussed with senior officers and any changes to audits would be reported going forward.

After further discussion it was:

RESOLVED:

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

8 STRATEGIC RISKS

The committee received and considered a report presenting the refreshed Strategic Risk Register for 2026/27.

It was explained that the register had been refreshed to reflect the new corporate plan and the three policy committees, the strategic risks were also reported to the policy meetings.

A member sought clarification of the risk ratings and whether the presentation in the report was correct. The issue of the risks associated with Local Government Reorganisation (LGR) was also highlighted. It was suggested that there were significant changes at the moment and it may be appropriate to have a further report earlier than the usual six months.

It was outlined that the register now had a higher profile with members and officers and was discussed at Service Head meetings to monitor actions and controls as well as member meetings. There was increased visibility across the organisation and greater scrutiny. It was agreed that more regular reports could be provided if required. A number of members expressed support for this approach following the next six-monthly report when issues around LGR would be clearer. A member further emphasised the impact of LGR and asked officers to identify ongoing risks and inform members.

A member referred to climate change and the need to be aware of the risks associated with that. It was acknowledged that this was difficult to reflect in the risk strategy but the impact on communities needed to be considered. The concern was acknowledged and members were reminded the risk document was not static and was constantly being reviewed and updated. It was noted that climate change would be discussed at the Thriving Council Panel.

Discussion ensued regarding the timing of discussions around risks at both officer and member forums and the reporting of the outcomes to members. It was noted that the reports required a lot of work so the solution could be a summary report ahead of the next full report in January. It was considered that tis together with the work of the policy committees could be sufficient.

RESOLVED:

That the report be noted and a further summary report be presented to November 2026 meeting.

9 DRAFT ANNUAL GOVERNANCE STATEMENT

The committee received a copy of the draft Annual Governance Statement for 2025-2026 for review and comment.

It was emphasised that this was a draft version and Members of the Committee were encouraged to provide comments during and after the meeting if needed, by correspondence to the Monitoring Officer or the Section 151 Officer. The Council's Leadership Team would also consider updated versions of the document prior to the final version being published. An updated version would be presented at the next meeting of the committee.

A member asked if the Greater Lincolnshire Combined County Authority (GLCCA) was still functioning in light of reorganisation proposals. In response it was explained that everything would stay as it was until any changes were implemented.

RESOLVED:

That the draft Annual Governance Statement for 2025-26 be approved.

10 VALUE FOR MONEY RISK ASSESSMENT 2025/26

The committee received the annual Value for Money Risk Assessment report as at 31 March 2026 prepared by the Councils external auditors KPMG LLP(UK).

The overall conclusion on the risk assessment was that no significant risks identified and there would be a continuation of the assessment as the external audit of the financial statements progressed. A final conclusion would be presented at the November meeting.

RESOLVED:

The annual Value for Money Risk Assessment report as at 31 March 2026
Be noted.

11 MEMBER TRAINING AND DEVELOPMENT: UPDATED TERMS OF REFERENCE AND DRAFT PLAN 2026 - 2030

A report was received and considered seeking the approval of the updated Terms of Reference for the Member Development Group and also presenting the initial draft of the updated Member Training and Development Plan for 2026 – 2030.

It was noted that there would normally be an annual report for member development at this meeting. However, given the situation with Local Government Reorganisation this had been slightly delayed so any related training requirements could be identified.

Proposed changes to the Terms of Reference of the Member Development Group were outlined. The draft training and development plan was presented and comments were sought prior to final consideration. Finally approval was requested for the annual report to come to a later meeting.

A councillor expressed support for the proposed approach and it was important that issues impacting on training requirements were considered carefully. Members concurred and thanked officers for their work in identifying and providing relevant training for councillors.

RESOLVED:

a) That the updated Terms of Reference for the Member Development Group be approved, and the Group renamed to be the ‘Member Training and Development Group’;

b) That the draft Member Training and Development Plan 2026 – 2030 be reviewed, and suggested amendments be shared for inclusion in the final plan, to be presented to the Committee no later than September 2026; and

c) That the Member Training and Development Annual Report, including relevant proposals in relation to Local Government Reorganisation be presented to the Committee no later than September 2026.

12 NATIONAL SCHEME OF DELEGATION FOR PLANNING DECISIONS

Consideration was given to a report This paper therefore outlining measures that West Lindsey District Council must take in preparation for the launch of the new National Scheme of Delegations for Planning Decisions.

The paper informed the Committee that the Government intended to go forward with powers it has under the Planning and Infrastructure Act 2025 and make a national scheme of delegation for planning decisions. Consultation had been undertaken and legislation was expected to come into force on 31st October.

Details of the proposal were outlined including where and how different types of application would be determined. It was noted that changes would be required to the scheme of delegation and constitution if the proposals were adopted. The changes would require officers and councillors to be nominated to oversee some decisions. A process would also be needed to record those decisions taking outside of the committee and the reporting process for such applications determined. It was noted that to take all Schedule 2 applications for discussion could lead to delays therefore a triage approach was suggested. It was clarified that any final decisions on this matter would be made at the Council meeting in September.

A member sought clarification regarding Schedule 2 decisions and that if there was disagreement between the nominated officer and member then the default would be for the officer to make the final decision. It was suggested this would need to be fully explained as this could be of concern in parishes. In response the concern was acknowledged but it was clarified that any discussions needed to be recorded and reported to committee so there was a degree of scrutiny. A change to the draft legislation was that the system would be reviewed after two years to see how effective it was. It was noted that 96% of applications were already delegated to officers.

A member expressed disappointment at the proposal and that it was reducing democratic input to the process. It was noted the Planning Committee had received some training on the issue and asked about the power of Parish Councils to call in applications. It was confirmed that there would no longer be a formal process for call in by parishes but it was anticipated that the triage approach would identify any local concerns.

RESOLVED:

a) That Part IV of the Constitution is amended to reflect that planning decisions made from 31st October 2026 are made in accordance with The Town and Country Planning (Discharge of Local Planning Authority Functions) (England) Regulations 2026;

b) That the constitution makes provision for the appointment of a Nominated Member and Nominated Officer (and substitutes);

c) That the constitution sets out a triage approach for referring schedule 2 and ‘own-interest’ applications for discussion between the nominated member and nominated officer; and

d) Provisions are made for recording and reporting decisions taken between the nominated member and nominated officer.

13 UNAUDITED STATEMENT OF ACCOUNTS 2025/26

The committee received and considered a report presenting the unaudited Statement of Accounts, which was approved for issue to the Auditor, KPMG, by the Director of Corporate Services (S151 Chief Finance Officer) on the 22nd June 2026.

It was advised that the committee was being asked to scrutinise and comment on the document. The committee would be provided with training prior to consideration of the final accounts at the November meeting. The legislative background and layout of the document was outlined. A couple of amendments to figures in the paper were highlighted and it was noted these would be amended in the final document.

The key message was that the council had good reserve levels and a robust medium-term financial strategy with no material uncertainty at this stage. The hard work of the finance team in preparing the account was acknowledged.

A member congratulated the team on meeting all the deadlines and the committee concurred.
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The issue of reserves was raised and it was highlighted that the issue of usable reserves and what expenditure these could be used for. It was noted that the difference appeared to be £10m and it was asked if this was an accurate figure. It was noted that any decisions on using reserves would go through the committee process.

A member asked about the financial position of companies associated with the council and sought further information. It was noted this would be forthcoming at a later meeting.

In relation to the external audit it was noted that last time the indicative external audit plan said and we said that materiality would be a level of £1.5m but this was now £1.3m. It was confirmed that any significant amendments would be reported further.

The committee formally expressed their thanks to the finance team for their hard work.

RESOLVED:

That the Unaudited Statement of Accounts 2025/26 be noted and any comments be referred to the Section 151 Officer and the Council's external auditors, KPMG fo inclusion in the final report.

14 COMMITTEE WORKPLAN

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

The meeting concluded at 7.05 pm.

Chairman