

# **Combined Assurance Status Report 2022/23**



**West Lindsey District Council  
March 2023**

# Contents

---

**Overview of Assurance** Page 1

---

**Summary** Page 2

---

**Strategic Risk** Page 3

---

**Management Team Key Messages** Page 5

---

**Transactional Services**

**Governance**

**Resources**

**ICT**

**Emerging Risks**

**Key Projects**

**Key Partnerships**

---

**The contacts at Assurance Lincolnshire are:**

**Lucy Pledge** CMIIA, QIAL

**Audit and Risk Manager (Head of Internal Audit)**

[Lucy.pledge@lincolnshire.gov.uk](mailto:Lucy.pledge@lincolnshire.gov.uk)

**Alastair Simson**

**Principal Auditor**

[Alastair.simson@lincolnshire.gov.uk](mailto:Alastair.simson@lincolnshire.gov.uk)

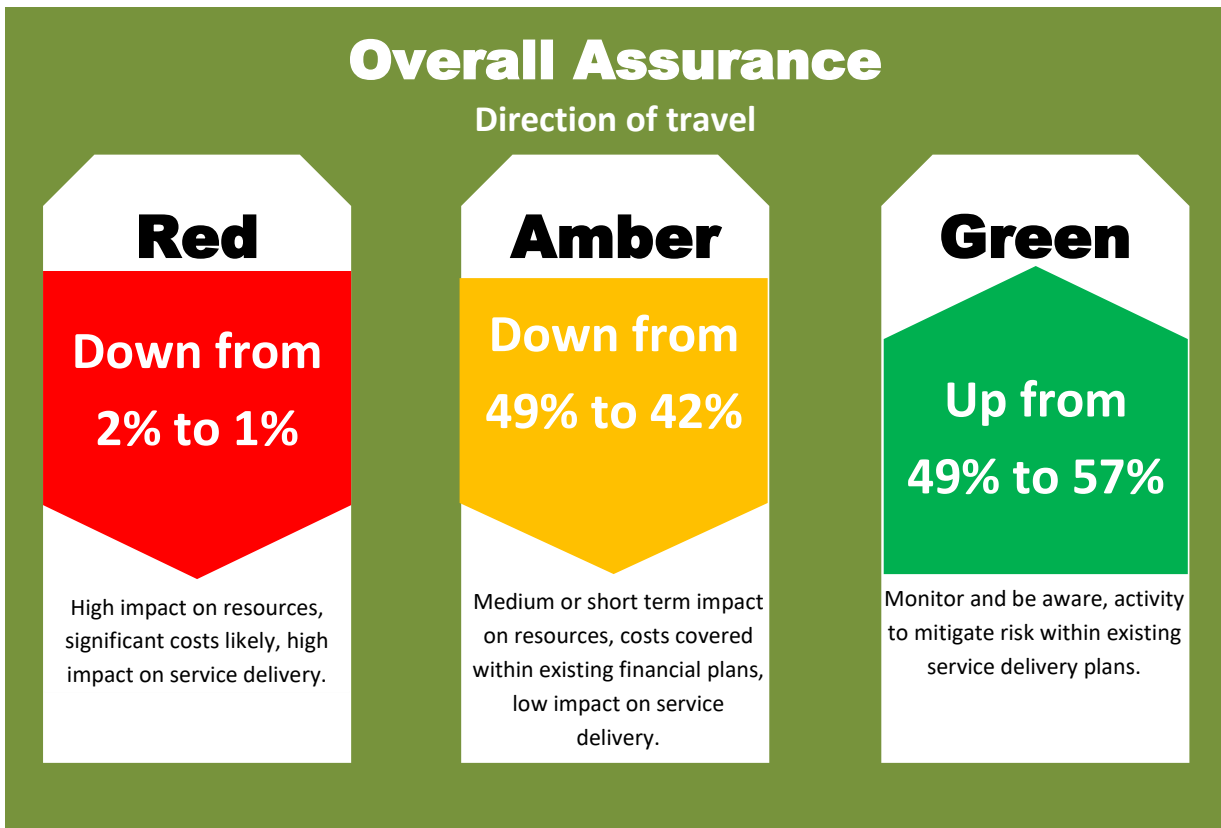
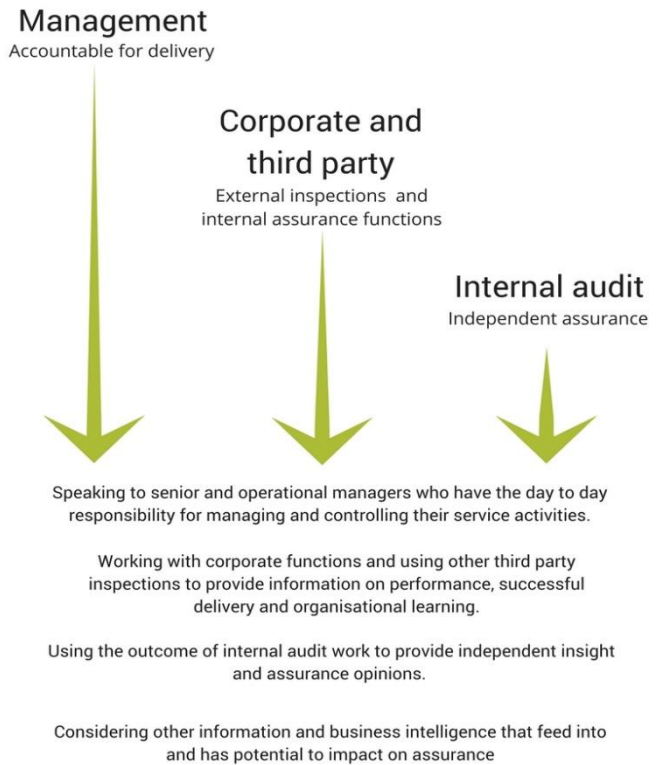
# Overview of Assurance

Combined assurance is a structured means of identifying and mapping the main sources and types of assurance in the council and coordinating them to best effect.

It enhances risk management by providing an effective and efficient framework of sufficient, regular and reliable evidence of assurance on organisational stewardship and management of major risks to the Council's success.

We do this using the 3 lines of defence model.

How do we assure ourselves about how the council is run?



# Summary

We thank Assurance Lincolnshire for producing the council's latest Combined Assurance report and also the council's management team for providing their input. The report is something we value, it is extremely beneficial in highlighting aspects of council business that are operating well, while also identifying other areas that require greater focus. The findings represent a comprehensive and accurate view of our assurance position across our services, critical systems, governance processes, ICT arrangements, key projects, partnerships and risk analysis.

The three levels of assurance model has been used to provide assurance that we are operating as effectively as can be expected and key risks are managed appropriately. Internal Audit have co-ordinated the overall assurance information and applied some constructive challenge on the assurance opinions.

Despite all of the challenges during 2022-23, the council has:

- Delivered a Cost of Living Challenge workshop and engaged all local provider
- Delivered a Balanced budget without use of reserves
- Delivered Services at pre-pandemic levels of performance
- Procured a development partner for RAF Scampton
- Continued to deliver the LUF programme across Gainsborough
- Received accolades and recognition across a number of services culminated in us being shortlisted for LGC Council of the Year

It should be recognised that the future is uncertain and the council faces numerous challenges such as the uncertainty surrounding 2025-26 funding levels and the future of RAF Scampton. In response to these issues the council continues to take proactive action to ensure that it remains prepared to respond.

The Combined Assurance report is used to inform the internal audit workplan for 23/24 and the Council's Annual Governance Statement 2022 to 2023.

## Key Messages

Good risk management is part of the way we work. It is about taking the right risks when making decisions or where we need to encourage innovation in times of major change – balancing risk, quality, cost and affordability.

This put us in a stronger position to deliver our goals and provide excellent services.

Our Strategic Risk Register is regularly reviewed and our risks are being effectively managed.

Risk	Actions for Improvement	Current risk rating	Target risk rating
Health and Wellbeing of the District's residents does not improve	<ul style="list-style-type: none"> <li>Development and adoption of District Health and Wellbeing Strategy. Theme leads engaged and West Lindsey delivery plan developed.</li> <li>Engage with PCNs.</li> </ul>	9	6
Inadequate support is provided for vulnerable groups and communities	<ul style="list-style-type: none"> <li>P3 VHS, NSAP and RSAP and HATS housing projects in delivery to assist vulnerable communities, providing a pathway to sustainable housing and also improve local housing stock.</li> <li>SWW informal Partnership (Together) further developed and governance structure in place</li> <li>Development of Normalisation Strategy for Scampton</li> </ul>	9	6
Inability to raise local educational attainment and skills levels	<ul style="list-style-type: none"> <li>Implement the Employment and Skills partnership action plan</li> <li>UKSPF Business Case for skills theme</li> </ul>	9	9
The local economy does not grow sufficiently	<ul style="list-style-type: none"> <li>Represent West Lindsey's opportunities and challenges within the emerging Greater Lincolnshire Infrastructure Strategy. This is an ongoing area of work led by LCC and therefore action remains and completion day reflects this.</li> <li>Adoption of Local Plan and revisit employment needs assessment post adoption.</li> <li>Implement Economic Recovery Strategy and progress development of new Economic Growth Strategy</li> </ul>	9	6
The local housing market and the Council's housing related services do not meet demand	<ul style="list-style-type: none"> <li>Development of a West Lindsey delivery plan in relation to the housing and homelessness leaver area of the District Health and Wellbeing Strategy</li> <li>Monitoring of Housing Strategy delivery Plan</li> <li>Review options for PRS/Selective licensing scheme</li> </ul>	9	6
Insufficient action taken to create a cleaner and safe district	<ul style="list-style-type: none"> <li>Review options for PRS/Selective licensing scheme</li> </ul>	8	4
Inability to set a sustainable balanced budget	<ul style="list-style-type: none"> <li>A Balanced budget is set for 2023/24</li> <li>It is anticipated that a balanced budget will be set for 2024/25, with key affordability challenges arising for the 2025/26 budget round.</li> </ul>	4	4

# Key Messages

Risk	Actions for Improvement	Current risk rating	Target risk rating
The quality of services do not meet customer expectations	<ul style="list-style-type: none"> <li>Implement CRM and ERP systems</li> <li>Continual development of P&amp;D reporting and review of measures</li> </ul>	6	4
Inability for the Council's governance to support quality decision making	<ul style="list-style-type: none"> <li>Annual Governance Statement approved</li> <li>Six monthly review of Strategic Risks</li> <li>Annual Assurance - Recommendations implemented</li> </ul>	3	3
Inability to maintain critical services and deal with emergency events	<ul style="list-style-type: none"> <li>Refresher training for appropriate officers</li> <li>Training for all involved with EP and BC up to date</li> </ul>	6	6
Failure to comply with legislation including Health and Safety matters	<ul style="list-style-type: none"> <li>Health and Safety Training rolled out at level 2 on Training platform.</li> <li>Accident training and First Aid Top up training delivered.</li> </ul>	8	8
ICT Security and Information Governance arrangements are ineffective	<ul style="list-style-type: none"> <li>Annual Review of the ICT Assurance Review (Assurance Lincs)</li> </ul>	8	8
Inability to maintain service delivery with the amount of change initiatives including T24 recommendations and OneCouncil (ERP)	<ul style="list-style-type: none"> <li>Implementation and embedding of Project Management Office</li> <li>Complete P3M3 Maturity Model review for the project and programme management delivery</li> </ul>	8	6
Key	Risk		
<b>Red</b>	High impact on resources, significant costs likely, high impact on service delivery		
<b>Amber</b>	Medium or short term impact on resources, cost covered within existing financial plans, low impact on service delivery		
<b>Green</b>	Monitor and be aware , activity to mitigate the risk within existing service delivery plans / management arrangements		

# Strategic Risk

## Transactional Services

**Objectives** – Transactional services refer to the agreed set of services and functions run by the Council. Each service area should have clarity of its purpose, an understanding of their stakeholders and clear processes for delivery and managing performance.

**Gainsborough Market** has declined over a number of years. Members approved a three year action plan for the improvement of the Market offering across the District. This action plan is in year one and a number of actions have been taken including the recruitment of a Towns Manager have been made. Progress remains on track with improvements to West Lindsey Markets expected in years two and three.

Resilience in **Fleet Management** has improved with another officer having achieved Transport Manager status. A recent external audit recommended a number of improvements which will be delivered in coming months.

**Trinity Arts Centre** continues to seek further funding opportunities and is developing a Business Plan which amends the offer to account for the new cinema in Gainsborough. A new Cultural Strategy has been commissioned, part of that work will recommend TAC to act as a cultural hub within the district and seek to deliver an outreach offer.

We have now adopted the Visitor Economy Strategy and have a clear plan to deliver **growth** of the Visitor Economy Sector. We will work closely with Destination Lincolnshire to maximise any benefits to West Lindsey of the national changes to Destination Management Organisations. We have prioritised the Visitor Economy with the UKSPF investment plan which will see benefits to this sector once delivery commences.

**Customer Services** have recently undergone a Together 24 review, this recommends changing working methodologies given the changing demands of our customers following Covid. A new Customer Experience Strategy will be delivered to Members in the Summer.

**Streetlight** maintenance assurance is high with a shared service agreement with Lincolnshire County Council. Upgrade of streetlights to LED has faced challenges with a lack of suppliers interested in the work. Further work required



# Key Messages

during 2023-24 to achieve the required carbon and financial impact savings.

**Homelessness Prevention** - The structure within the Home Choices Team ensures the requirements of the Homelessness Reduction Act are met and that homelessness is rare, brief and non-recurring. It allows for a focus on managing performance through data and good liaison with partner organisations both strategically and operationally. It is likely that homelessness cases will rise due to cost of living challenges which is being monitored closely.

A temporary accommodation procurement process is underway to secure additional accommodation which will assist in the prevention of homelessness.

Members approved a new Business Plan for **Lea Fields Crematorium** in autumn 2022, a further review is currently underway as demand has dipped in recent months in line with national trends.

**Disabled Facilities Grants** - Service being delivered as required and much improved following T24 review.

As a result of improved service delivery available finance is an issue but is not impacting on the delivery of this statutory requirement. Resilience in terms of resource due to team structure.

**Food Safety** standards agency set expectations to return to business as usual in 22/23 and the Additional resources in place have enabled performance to improve significantly. A resource review to be completed in 23/24 to support the projected demand.

Resilience in the **Building Control** team is being strengthened through a restructure process. New professional qualifications will need to be achieved by all surveyors in coming months in order for them to continue to practise.

A step change improvement will be seen once the new **Development Management** System is procured, implemented and embedded into our

ways of work. The business vase has been signed off and procurement is underway.

The **Levelling Up Programme** is a significant and high risk programme of investment given the complexity and short timescales. The programme has an established and verified governance structure which is now being fully implemented to ensure delivery is on track and on budget.

**Community Services** - this area covers a range of community based business as usual activity including support to communities, parish/town council liaison, engagement and voluntary sector work. There is an increased need for support amongst communities including groups and charities which puts pressure on team resources. Community action work aligns to Corporate Plan priorities and the UKSPF programme.

**Regulatory Services**, recovery of service delivery has remained robust post pandemic and focus has been on reviewing policies including for Corporate Enforcement to ensure they reflect current service requirements.

**Planning Enforcement** saw an uplift in demand following with work being delayed during the pandemic. Significant performance improvement has now been made over 22/23. Demand is now consistent and more manageable with a policy and review scheduled for Summer 2023 to ensure appropriate response to delivery.

**Housing Enforcement** a full review of PRS/Selective licensing scheme was completed and progress to complete a review of options available to improve standard in PRS was agreed. A corporate programme of work is being developed in 23/24 regarding PRS interventions.

**External H&S** All H&S Covid work undertaken and completed during 20/21 & 22/23 with a requirement to continue to review qualified officers and the capacity they are able to deliver to meet any ongoing changes in demand. .



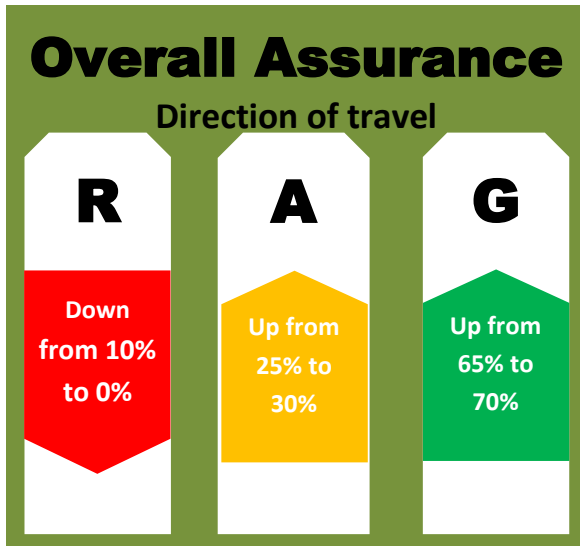
## Key Messages

**Community Safety** resources were reviewed and issues addressed within 22/23 with improvements made in regards to responsive and proactive elements of the service. High profile work being undertaken alongside the Environmental Crime policy work and temporary resource now made permanent.

# Key Messages

## Governance

**Objectives** – This section includes areas such as corporate governance, risk management, partnerships, information governance, procurement and contract management, Human Resources, project management and Member and Democratic Services.



a bespoke West Lindsey support offer from PL is expected in the coming weeks. Procurement and Contract Management training for officers has been sourced and will be rolled out in May.

The **partnership working** register has been reviewed and further information for staff and members of all partnership arrangements as well as performance management of these partnerships will be available on the WLDC intranet – Minerva.

An audit of **HR policies** has been undertaken and there is a workplan of new policies to be completed and delivered in the first half of 2023/24.

Whilst **Communications and Marketing** have performed well, staff continuity, recruitment and resourcing remains a challenge. A new member of staff has been recruited and will start in April 2023.

The **Democratic Services** team have managed all vacancies in year and found it difficult to recruit to vacant posts.

Critical Activities	
Red	Amber
	Corporate Governance Framework
	Procurement
	Partnership Management
	HR Policy and Procedures
	Communications and Marketing
	Democratic Services

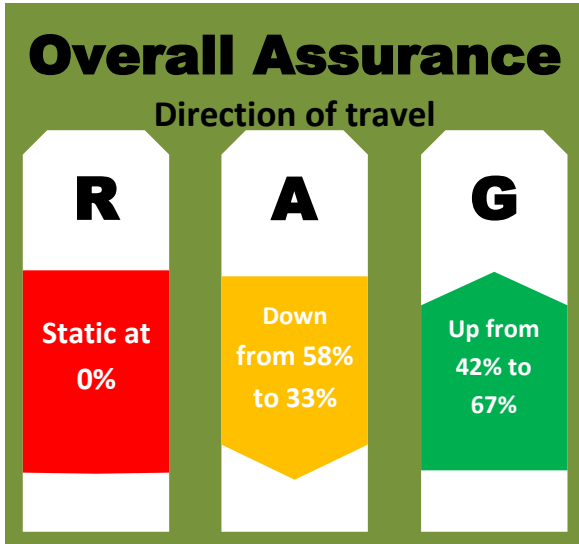
All mandatory activities in the **Corporate Governance Framework** have been completed and a review of the constitution will be presented to Governance and Audit Committee in April 2023.

**Procurement** - The working relationship with Procurement Lincolnshire continues to improve,

# Key Messages

## Resources

**Objectives** – This aspect relates to the functions that support the running of the Council and ensure compliance with policies and set procedures.



Critical Activities
Amber
Council Tax
Housing Benefits and Council Tax Support
NNDR
Accounts Receivable
VAT
Insurance

**Council Tax, Housing Benefits and Council Tax Support and NNDR.** The impact of the pandemic has been replaced by the ongoing impacts of the cost of living crisis and this alongside the requirement to deliver centrally funded support schemes such as Household Support Funds and the Council Tax Energy rebate scheme has been an added pressure for the arrangements overseeing Council Tax, National Non-Domestic Rates (NNDR), and Housing Benefits although these have continued to perform strongly over the last 12 months.

The Test and trace and parent/guardian Covid schemes have now ended. However, the Energy Bills Support Scheme (Alternative Funding) announced by central Government to be administered and paid by billing authorities from March 2023 as fully funded scheme.

Despite continued additional demand placed on Housing Benefits and Council Tax Support, coupled with some capacity issues to administer the Cost of Living schemes and increased volumes of changes of circumstance, the service has continued to perform well. Similarly, counter-fraud arrangements remain robust.

Areas to address, that have been rated as 'amber' in nature include Council Tax, where collection rates and the capacity within the service have been affected by Covid19 recovery and Cost of Living challenges.

Administration of National Non-Domestic Rates (NNDR) continues to be undertaken by LiNK via a contract with greater emphasis is required on managing key aspects of the contract through monthly liaison meetings and performance reporting with benchmarking across the Districts. Collection rates are much improved on last year mainly due to the award of CARF relief in September. This was a government funded initiative.

There continue to be no issues concerning the process of income collection and receipting, a more supportive approach to debtors has remained in place with the courts now open to support recovery rates. Single Person Discount review will be moving to a continuous review across the county led by LCC during 23/24.

**Accounts Receivable** is now established on the OneCouncil finance system and is critical to sundry debtors as this is where all invoices are raised and collection enforced. It is also essential in the delivery of payment to all accounts and refunds for Council Tax and NNDR.

The Council has appealed against an HMRC decision during 2022/23 and is currently

## Key Messages

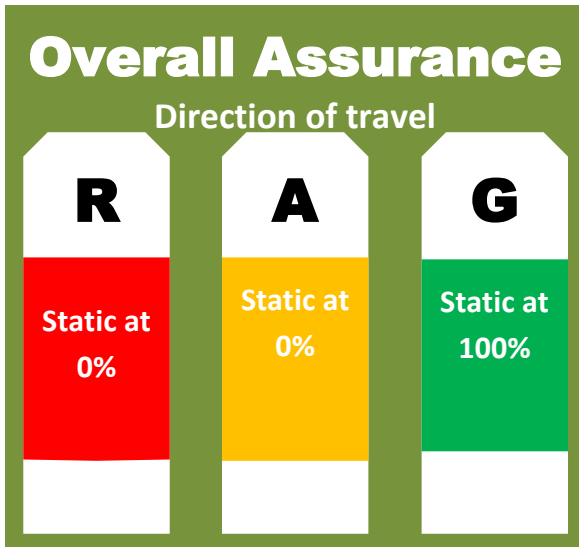
engaged in the negotiations with HMRC. A cohort of Finance staff have received further **VAT** training in March 2023 and is seeking further professional advice around wording of Grant Funding Agreements as part of our delivery of the LUF programme.

The Council has contracted with new **insurance** providers during 2022/23 after a long period of time with the incumbent provider which has required officers to engage in new tasks and processes. Experience is growing in this area and we are confident that all new processes and tasks will be fully embedded by the beginning of 2023/24.

# Key Messages

## ICT

**Objectives** – The ICT aspect of the report focuses on governance arrangements within the service, the infrastructure, day to day operations, projects, compliance and applications and systems. All aspects have been rated ‘green’ in nature and are therefore deemed to be performing well



A full review of the **ICT Assurance Map 2023** has been completed alongside the ICT Policies that have been reviewed, updated and approved during March 23. The ICT Team have also now established full accreditation to undertake organisational cyber assessments as part of Cyber Essentials +. Robust ICT security systems and processes in place with an up to date infrastructure and back-up arrangements and BCP with insurance in place to cover costs of recovery from ICT failure/cyber-attack.

All aspects of the ICT Service have operated effectively over the last year. This has been critical in enabling the Council to function in a Hybrid working environment. It has enabled the continued requirement for staff to work from home or remotely, to also support Committee in person and working from Council offices and other work-related meetings to be held virtually

and in person securely and with both home and workplace ICT equipment needs.

The shared ICT Partnership with North Kesteven District Council continues to operate well. Work is progressing against the 10-year roadmap with the ICT Board and ICT Partnership Board retaining oversight.

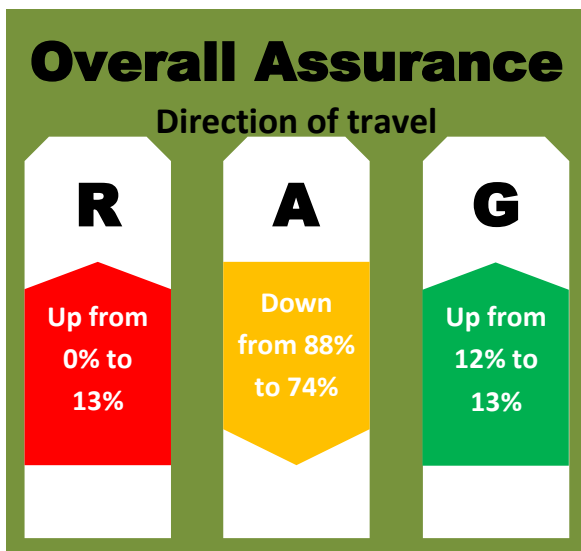
External assurance through a support contract which provides expertise for active monitoring and support of any high impact issues. A number of ICT audits have been completed in 22/23 providing High Assurance rating for ICT Patch Management, Substantial Assurance for Cloud Hosted Services, ICT Helpdesk and ICT Disaster Recovery.

Training and staff awareness are re-enforced especially for all ICT policies, hybrid working and Cyber Security arrangements.

# Key Messages

## Emerging Risks

**Objectives** – It is important all managers undertake effective risk management and attempt to minimise the impact of any risks should they materialise. Looking ahead and horizon scanning to identify any emerging risks is a pre-requisite and it is encouraging that this activity is undertaken across the Council.



Critical Activities	
Red	Amber
Lack of availability of good quality Private Rented Stock	Delivery of the UK Shared Prosperity Programme
	Acquisition of RAF Scampton
	Food Waste, Depot Return Scheme and Extended Producer Responsibility
	Operational Resilience
	Voter ID
	Income from Leisure Contract

A Full Business Case for each of the three investment priorities within the **UK Shared Prosperity Programme** has now been signed

off by the Council and delivery has commenced. We will continue to work closely with Government to meet their assurance and reporting requirements. We have established a governance structure aligned to the Levelling Up Programme to provide assurance and reporting back into the Councils' programme delivery model.

The scale and complexity of the **acquisition of RAF Scampton** will mean that it remains an amber / red assessment. Appropriate legal, commercial and procurement advice and guidance is being utilised to steer the process. Government intervention could mean the timescales are put at risk.

Following extensive consultation, the Government is due to announce new measures relating to the national roll out of **food waste collections, garden waste changes, extended producer responsibility** and a deposit return scheme in the coming weeks. These changes will likely have significant impacts on Operational Services.

Work is continuing with the Leisure contractor to finalise a revised financial agreement for **income from the Leisure contract**, Members will be informed in due course.

Officers will bring forward an option paper after the election to provide Members with alternative methods to support and improve the quality of **private rented stock**.

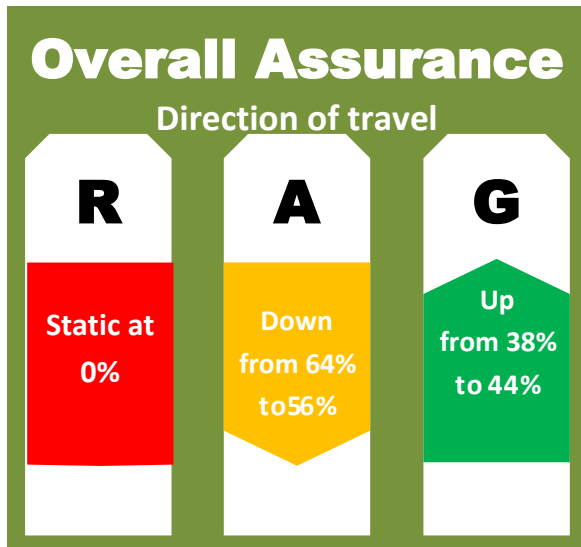
Management Team continue to have a focus on **Operational Resilience**. T24 reviews continue to remove the requirement for manual processes, resilience training has been offered to all front-line services. Management Team review performance and staff wellness data. A new staff survey will be launched in Q1 2023/24.

**Voter ID** will be implemented for the first time in May 2023. The new system has been publicised and additional officers have been appointed into registration roles that can certify Voter ID for those without passports or photo ID.

# Key Messages

## Key Projects

**Objectives** – During the Combined Assurance mapping exercise, project management was deemed to be working effectively across the Council.



Critical Activities
<b>Amber</b>
Test and Trace
Customer Relationship Management (CRM) System
Contact Centre Technology
Local Land Charges Service – transfer to HM Land Registry
Enterprise Resource Planning System (ERP)
Carbon Reduction/Energy Saving Projects
Growth & Regeneration Projects
Change 4 Lincs
RAF Scampton Community

The **Test and Trace** and parent/guardian Covid schemes have now ended and were successfully administered by the Benefits team.

**CRM** is continuing to be developed and progressing well as part of the T24 programme and continuous improvement processes. Together 24 reviews will ensure delivery of a consistent customer journey across all of the

Council’s services. A number of these reviews have already been completed and recommended actions are being undertaken.

A project to procure new **contact centre technology** in order to enrich and improve the customer experience is underway and will report to Members in due course.

The **Local Land Charges** LLC1 transfer to HM Land registry to be implemented in March 2023. Impact of this change in terms of income is being assessed and a review of our remaining market share will take place in 23/24. The Local Land Charges service have consistently high service delivery with a consistent turnaround time at 1-2 days on average.

The success of the team has been recognised by being shortlisted for two awards at the Land Data Awards the first being for Excellence in the Customer Satisfaction category where solicitors and licensed conveyancers provide feedback on the Local Authority LLC teams that they believe is committed to delivering a consistently high level of customer service, quality, efficiency, reliability and value for money. The second is for LA Searches Team of the Year recognising the hard work and dedication and especially on the team have worked collaboratively to overcome a challenge, become more efficient, and deliver excellent customer service.

The **Technology One Finance and Performance system (ERP)** was implemented in 2021/22. Work has continued to integrate the budget setting model during the year and further work is required to complete dashboard and project accounting which will take place during Quarters 1 and 2 of 2023/24 with a completion date of 30<sup>th</sup> September 2023.

The Council has rolled out **carbon literacy** training and officers have attended train the trainer sessions to deliver this training more widely across the Council.

A significant grant funding bid was made to Midland Net Zero during the year and further rounds of funding are expected to be opened for application in April 2023. The Council is

## Key Messages

currently considering an ambitious plan to combine Diesel fuel with Solar matting on its waste vehicles to significantly reduce emissions.

The **Growth and Regeneration** portfolio of projects is integrated into the Councils programme management structure. Land Property and Growth Programme Board continue to oversee performance. Development of the next suite of potential investment projects will continue as we develop a new Economic Growth and Regeneration Strategy into 2024.

The Council will continue to support the Community of **RAF Scampton** as further decisions are made on its future.

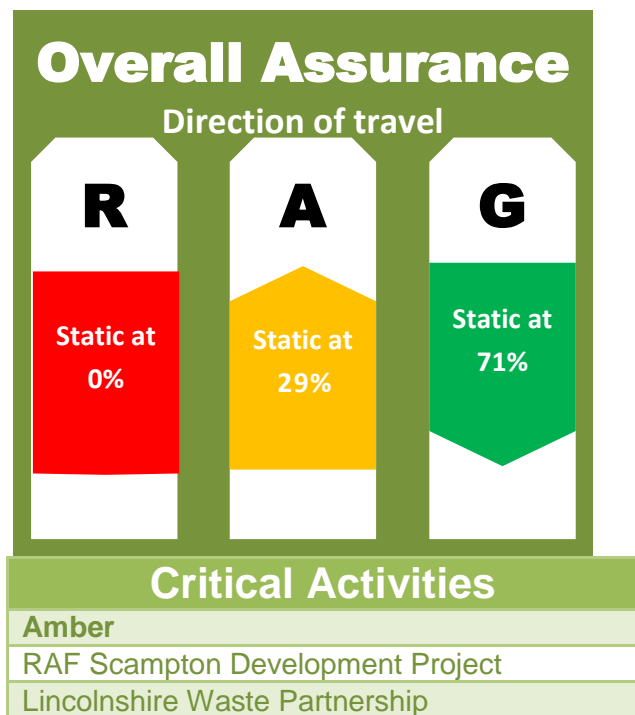
**Change 4 Lincs** – A partnership project across 4 district councils with the aim of reducing, through prevention, the number of people at risk of rough sleeping. 3 year funding is in place however the scheme struggles with recruitment to an outreach posts due to unsocialable hours and a large geographical area (West Lindsey down to SKDC.)



# Key Messages

## Key Partnerships

**Objectives** – The Council recognises that effective partnership working is key to the achievement of many of its goals and desired outcomes. In that regard it is essential that any partnerships entered into, or are currently in operation, deliver and their on-going relevance and effectiveness are continually evaluated.



The **RAF Scampton Development Project** has heads of Terms in place. This action is likely to be significantly impacted by external factors. We will continue to work to mitigate the risks. The adoption of the Central Lincolnshire Local Plan will provide the long term policy context for future regeneration and redevelopment.

**Lincolnshire Waste Partnership** continues to oversee operations in Lincolnshire. The 2019 Joint Municipal Waste Management Strategy may need refreshing in light of new legislation regarding food waste, garden waste, extended producer responsibility and a deposit return scheme in England.