



## WEST LINDSEY DISTRICT COUNCIL

Follow Up

Final Internal Audit Report: 2.24/25

21 August 2024

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## OUTCOME OVERVIEW

### Background:

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

- WLDC 2023/24-02 - Key Project Review - Saxilby Footbridge Refurbishment;
- WLDC 2022/23-03 - Contract Management;
- WLDC 2022/23-05 - Risk Management;
- WLDC 2023/24-01 - Equality Impact Assessments;
- NKDC/WLDC 2022/23-12 - ICT Asset management; and
- WLDC/NKDC 2023/24-03 - ICT Cyber Security.

The focus of this review was to provide assurance over the progress made against previously agreed management actions. A total of 24 actions were due at the time of the audit, consisting of four low priority actions and 20 medium priority actions.

### Headline findings:

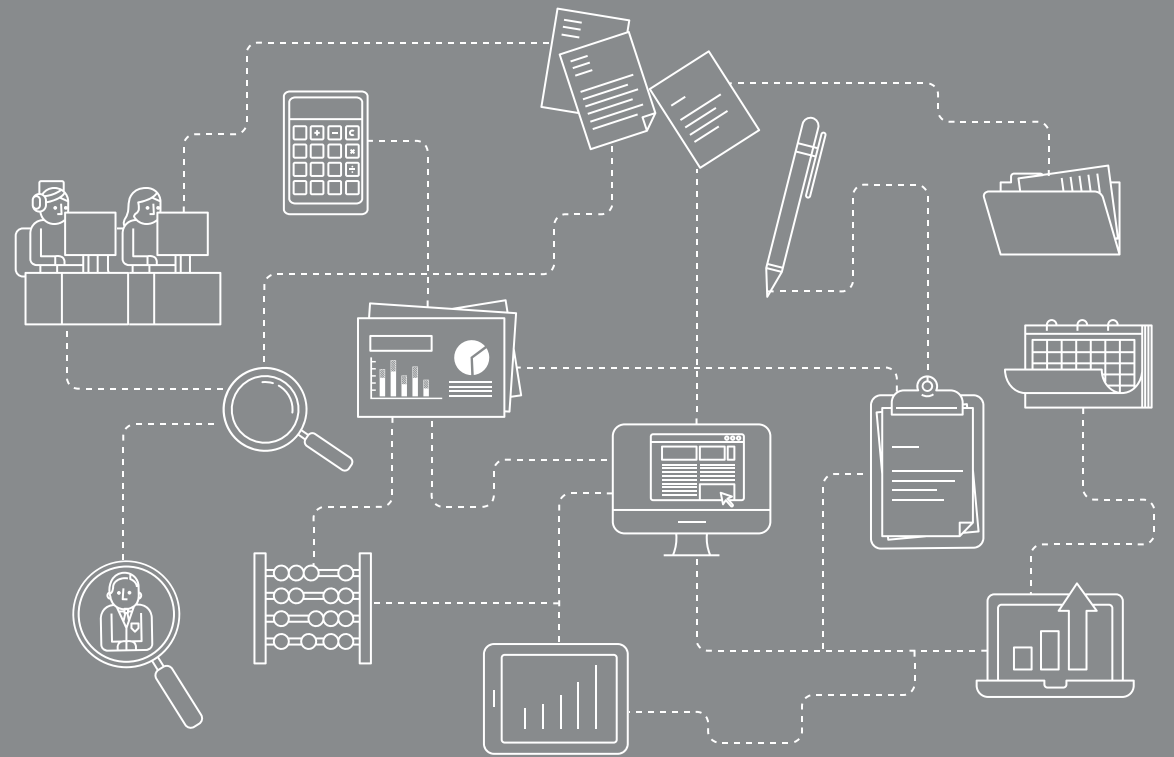
Taking account of the issues identified in the remainder of the report and in line with our definitions set out in Appendix A, in our opinion the Council has demonstrated **reasonable progress** in implementing agreed management actions.

Testing found that 16 actions had been either implemented or superseded, six actions had been partially implemented, and the final two actions were not implemented.

We have agreed new management actions for the nine actions which are detailed in section two of this report.

# Summary of Actions for Management

# 01



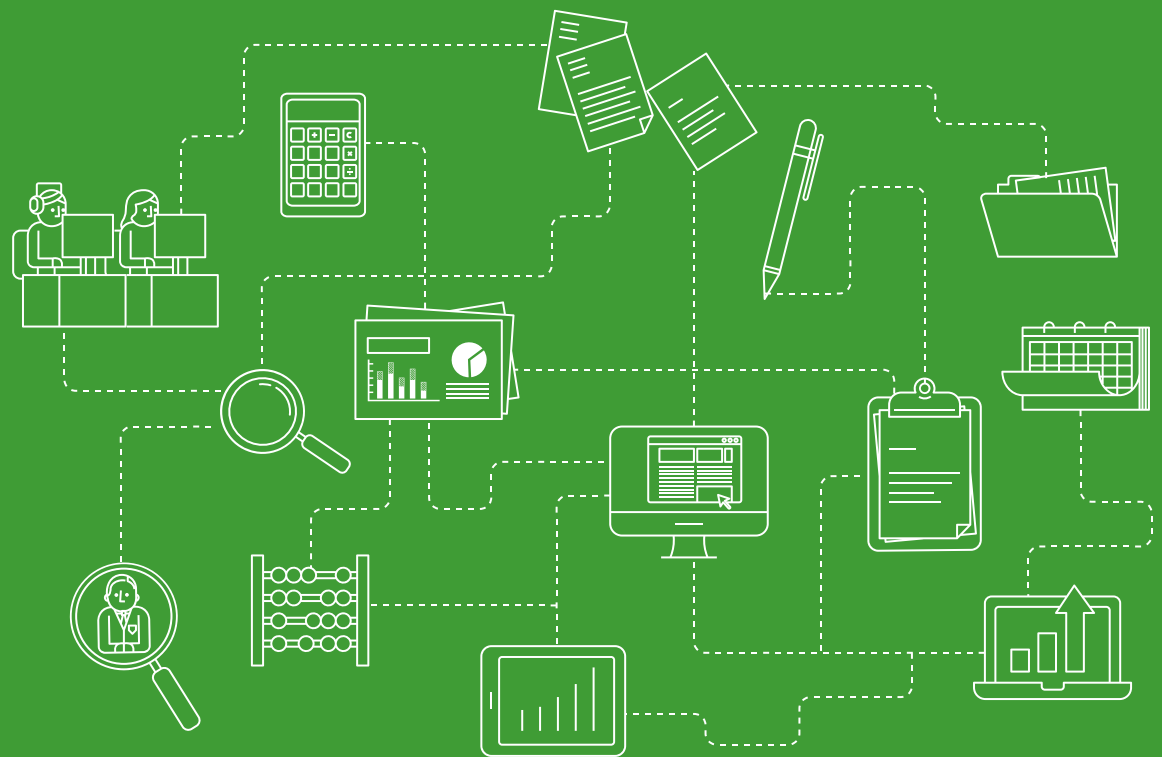
## SUMMARY OF PROGRESS ON ACTIONS

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

Implementation status by review	Number of actions agreed	Implemented	Implementation ongoing	Not implemented	Superseded
WLDC 2023/24-02 - Key Project Review - Saxilby Footbridge Refurbishment	12	6	3	1	2
WLDC 2022/23-03 - Contract Management	3	1	1	1	0
WLDC 2022/23-05 - Risk Management	1	0	1	0	0
WLDC 2023/24-01 - Equality Impact Assessments	3	2	1	0	0
NKDC/WLDC 2022/23-12 - ICT Asset Management	4	4	0	0	0
WLDC/NKDC 2023/24-03 - ICT Cyber Security	1	1	0	0	0
<b>Total</b>	<b>24</b>	<b>14 (59%)</b>	<b>6 (25%)</b>	<b>2 (8%)</b>	<b>2 (8%)</b>

# Detailed Findings and Actions

# 02



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## DETAILED FINDINGS AND ACTIONS

The results of our testing are set out below.

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

### Assignment: Key Project Review - Saxilby Footbridge Refurbishment

**Original management action / priority** Meet with Canals and Rivers Trust to discuss the long-term future ownership of Saxilby Footbridge – the preferred outcome is that Canals and Rivers Trust (C&RT) to own ownership of the bridge.  
Priority: **Low**

**Findings summary** Through discussion with the Team Manager - Property and Assets, we noted that a meeting was held on the 8 March 2024 between the WLDC Conservation Officer and Members of Canals and Rivers Trust (C&RT). We noted that the C&RT expressed that they would not register the bridge as their asset. They did express however that they would take it back and discuss this in-house but expressed that it would be highly unlikely that they would take on the asset. It was discussed that if the bridge was a recognised public right, then it would be recognised in law as a highway and may have some LCC (Lincolnshire County Council) responsibility. In addition, we also noted that discussion was held between WLDC Conservation Officer and Saxilby with Ingleby Parish Council, but Saxilby with Ingleby Parish Council did not have interest of taking on the property. However, we noted that there was no recorded outputs or minutes regarding the meetings/discussions mentioned above.

Based on the discussion above, as there no party has registered interest of the Saxilby Footbridge, the Team Manager - Property and Assets has decided to look at other options, i.e. rights of access and permissive path. Under this approach, WLDC can claim ownership of the bridge and then it is the Council's interest to register the bridge. However, the Team Manager - Property and Assets had a discussion with the Legal Service Team, and it was advised that the bridge is over C&RT land and as such, meaning WLDC cannot own the bridge as the Council has no land ownership. Based on all the discussion and information above, the bridge is deemed to be part of the C&RT land, but the Trust has no maintenance obligation as WLDC had agreed to undertake this. It was agreed that WLDC would engage with C&RT to discuss and produce a report detailing how the structure should be managed in the future.

**2: The action has been partly though not yet fully implemented.**

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**Assignment: Key Project Review - Saxilby Footbridge Refurbishment**

<b>Management Action 1</b>	Meet with Canals and Rivers Trust to discuss the ownership and how the Saxilby Footbridge should be managed in the future.	<b>Responsible Owner:</b> Team Manager - Property and Assets	<b>Date:</b> 31 December 2024	<b>Priority:</b> <b>Low</b>
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**Assignment: Key Project Review - Saxilby Footbridge Refurbishment**

<b>Original management action / priority</b>	Review of risk register and introduction of further information including raised/closure dates and rationale for closure. Priority: <b>Medium</b>			
<b>Findings summary</b>	Through discussion with the Change, Programme and Performance Manager, we noted that the action had not been undertaken due to the bridge being completed prior to the report being received. Through review of the Risk and Issue Management document we confirmed that it stated that an owner is assigned to the risk to ensure accountability is applied throughout the project. Identified risks are to be updated onto the Project Risk Register contained on the CRM Project Management module. However, through review of risk register template, we did not note any specific requirement about including rationale for closure. <b>3: The action has not been implemented.</b>			
<b>Management Action 2</b>	For future projects, management will update the risk register and include further information, i.e. raised/closure dates and rationale for closure.	<b>Responsible Owner:</b> Change, Programme and Performance Manager	<b>Date:</b> 31 December 2024	<b>Priority:</b> <b>Low</b>

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**Assignment: Key Project Review - Saxilby Footbridge Refurbishment**

<b>Original management action / priority</b>	Depending on outcome of discussions with C&RT WLDC may choose to claim ownership of the bridge. If so, a formal decision would be required and then a Statutory Declaration would be required, alongside the creation of a maintenance fund. Priority: <b>Low</b>			
<b>Findings summary</b>	Through discussion with the Team Manager - Property and Assets, we noted that a meeting was held on the 8 March 2024 between the WLDC Conservation Officer and Members of Canals and Rivers Trust (C&RT). We noted that the C&RT expressed that they would not register the bridge as their asset. They did express however that they would take it back and discuss this in-house but expressed that it			

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**Assignment: Key Project Review - Saxilby Footbridge Refurbishment**

would be highly unlikely that they would take on the asset. It was discussed that if the bridge was a recognised public right, then it would be recognised in law as a highway and may have some LCC (Lincolnshire County Council) responsibility. In addition, we also noted that discussion was held between WLDC Conservation Officer and Saxilby with Ingleby Parish Council, but Saxilby with Ingleby Parish Council did not have interest of taking on the property. However, we noted that there was no recorded outputs or minutes regarding the meetings/discussions mentioned above.

Based on the discussion above, as there no party has registered interest of the Saxilby Footbridge, the Team Manager - Property and Assets has decided to look at other options, i.e. rights of access and permissive path. Under this approach, WLDC can claim ownership of the bridge and then it is the Council's interest to register the bridge. However, the Team Manager - Property and Assets had a discussion with the Legal Service Team, and it was advised that the bridge is over C&RT land and as such, meaning WLDC cannot own the bridge as the Council has no land ownership. Based on all the discussion and information above, the bridge is deemed to be part of the C&RT land, but the Trust has no maintenance obligation as WLDC had agreed to undertake this. It was agreed that WLDC would engage with C&RT to discuss and produce a report detailing how the structure should be managed in the future.

**2: The action has been partly though not yet fully implemented.**

<b>Management Action 3</b>	Depending on outcome of discussions with C&RT WLDC, the ownership of the bridge might be claimed. If so, a formal decision would be required and then a Statutory Declaration would be required, alongside the creation of a maintenance fund.	<b>Responsible Owner:</b> Team Manager - Property and Assets	<b>Date:</b> 31 December 2024	<b>Priority:</b> <b>Low</b>
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**Assignment: Key Project Review - Saxilby Footbridge Refurbishment**

**Original management action / priority** Introduction of 'last reviewed date' within the Stakeholder register.  
Priority: **Low**

**Findings summary** Through discussion with the Change, Programme and Performance Manager, we noted that the action had not been undertaken due to the bridge being completed prior to the report being received. We therefore obtained the PDP template and through review we confirmed that it included a section for stakeholders, and information recorded included influence/interest, support, action plan and comments. However through review of the template we did not see 'last review date' was included. Although the Quality Assurance template documents that that the PDP (including stakeholders) should be reviewed by the Project Officers, we marked this action as not completed due to an absence of a last review date. Although this related to the Saxilby Footbridge Refurbishment, this action can be implemented on future projects.

**3: The action has not been implemented.**



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**Assignment: Key Project Review - Saxilby Footbridge Refurbishment**

<b>Management Action 4</b>	Introduction of 'last reviewed date' within the Stakeholder register.	<b>Responsible Owner:</b> Change, Programme and Performance Manager	<b>Date:</b> 31 December 2024	<b>Priority:</b> <b>Low</b>
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**Assignment: Contract Management**

<b>Original management action / priority</b>	Supplementary contract management guidance should be produced which sets out in more detail the expectations of how each aspect of contract monitoring should work. Priority: <b>Medium</b>
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**Findings summary** Through discussion with the Contracts and Procurement Officer, we noted that guidance had been written and kept in draft. However, with the new reforms from the Procurement Act 2023 due to commence on 28 October 2024, the guidance needs to be amended completely due to the expected extensive changes to the contract management elements. Therefore, formal contract management guidance has not yet been shared and approved. Once the Council understand all the requirements from the reforms, the Contract and Procurement Procedure Rules, Risk Management and Contract Management Guidance will be updated.

**2: The action has been partly though not yet fully implemented.**

<b>Management Action 5</b>	Supplementary contract management guidance should be produced following the Procurement Act 2023 reform in October 2024, which sets out in more detail the expectations of how each aspect of contract monitoring should work.	<b>Responsible Owner:</b> Contracts and Procurement Officer	<b>Date:</b> 31 December 2024	<b>Priority:</b> <b>Low</b>
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**Assignment: Contract Management**

<b>Original management action / priority</b>	Consider introducing a requirement to maintain formal risk registers for key contracts and undertake active risk management. Will work with the Property and Assets Manager to look at his contracts and decide if needed. Feel that there is strong contract management in place but performance is key in all major contracts so we will be looking for a consistent approach to avoid reputational damage. Priority: <b>Medium</b>
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**Findings summary** Discussion with the Contracts and Procurement Officer, we noted that with the new reforms from the Procurement Act 2023 due to commence on 28 October 2024, it was expected that there would be extensive changes to risk management element. The Risk Register creation is therefore delayed, since there would be lots of changes regarding risk reporting requirements. Once the Council understand all

**Assignment: Contract Management**

the requirements from the reforms, the Contract and Procurement Procedure Rules, Risk Management and Contract Management Guidance will be updated.

**3: The action has not been implemented.**

<b>Management Action 6</b>	Consider introducing a requirement to maintain formal risk registers for key contracts and undertake active risk management, following the Procurement Act 2023 reform in October 2024.	<b>Responsible Owner:</b> Contracts and Procurement Officer	<b>Date:</b> 31 December 2024	<b>Priority:</b> <b>Low</b>
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**Assignment: Risk Management**

<b>Original management action / priority</b>	To ensure that risk management training is rolled out following the review of the Risk Management Strategy. Training will be delivered to Members by September 2023 and a training module rolled out to all staff by 31st March 2024. Priority: <b>Medium</b>
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<b>Findings summary</b>	Through discussion with the Assistant Director of People and Democratic Services, we noted that the Council has not yet reviewed the Risk Management Strategy, so the risk management e-learning has not yet been rolled out. Currently the Council plan to complete the draft strategy in September or October 2024. Risk management training would be rolled out following the Risk Management Strategy being published. Through review of the Governance and Audit Committee meeting minutes on 6 July 2024 we confirm that it provided an update that currently the WLDC was developing a new Risk Management Strategy. The Director of Corporate Services was also distributing a Risk Tolerance Questionnaire to the Committee members to gather understanding of risk appetite or tolerance of the Council, and how much risk the Council is ready to take in the pursuit of the corporate plan and delivery of strategic objectives. <b>2: The action has been partly though not yet fully implemented.</b>
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<b>Management Action 7</b>	To ensure that risk management training is rolled out following the review of the Risk Management Strategy.	<b>Responsible Owner:</b> Assistant Director of People and Democratic Services	<b>Date:</b> 31 December 2024	<b>Priority:</b> <b>Low</b>
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**Assignment: Equality Impact Assessments**

<b>Original management action / priority</b>	EIA training will be delivered to officers and the Management Team to ensure full awareness of the Equality and Diversity Strategy and the process required for completion of EIAs. Priority: <b>Medium</b>
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**Assignment: Equality Impact Assessments**

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**Findings summary** Discussion with the Corporate Governance Officer noted that currently the EIA training has been developed and the Management Team would be booked to the training after the Equality Officer Group meeting on 31 July 2024 and next Management Team meeting (date not confirmed yet at the time of our audit).

**2: The action has been partly though not yet fully implemented.**

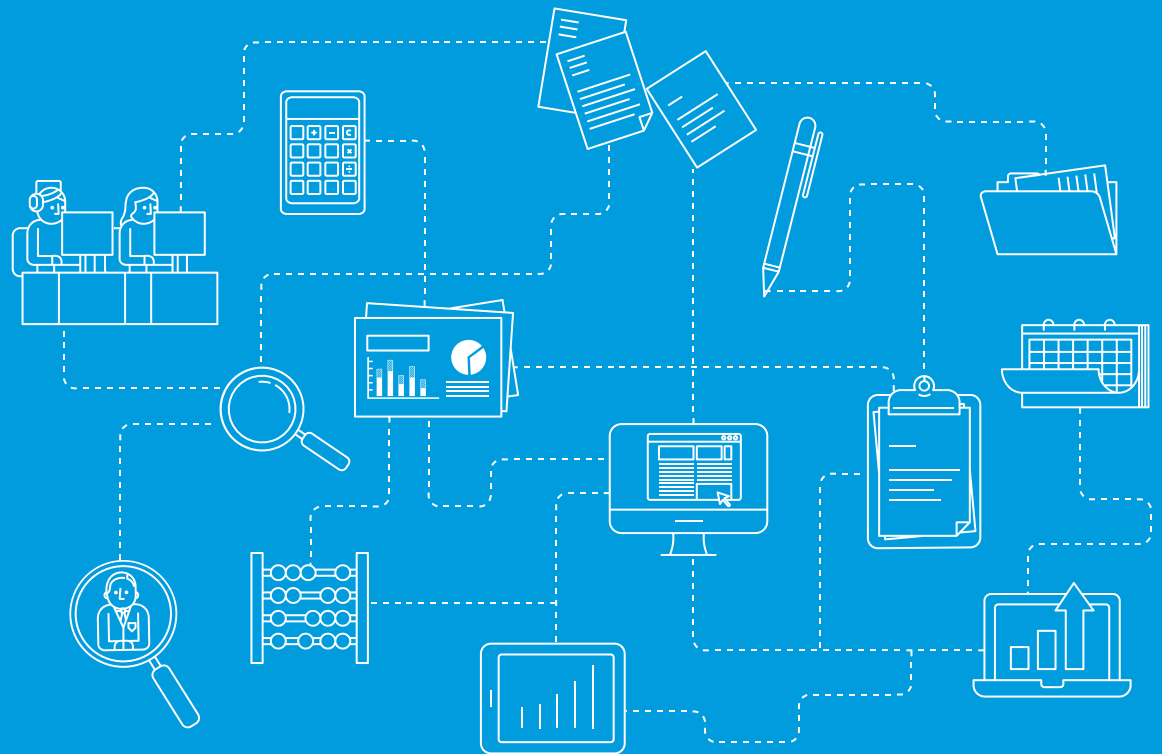
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<b>Management Action 8</b>	EIA training will be delivered to officers and the Management Team to ensure full awareness of the Equality and Diversity Strategy and the process required for completion of EIAs.	<b>Responsible Owner:</b> Corporate Governance Officer	<b>Date:</b> 31 December 2024	<b>Priority:</b> <b>Low</b>
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# Appendices

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## APPENDIX A: DEFINITIONS FOR PROGRESS MADE

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

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

## APPENDIX B: ACTIONS COMPLETED OR SUPERSEDED

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

Assignment title	Management actions
WLDC 2023/24-02 - Key Project Review - Saxilby Footbridge Refurbishment	Status: <b>Superseded</b> The PDP is updated with the required project data and is regularly reviewed for completeness and accuracy by the Project Officer and Project Manager. Priority: <b>Medium</b>
WLDC 2023/24-02 - Key Project Review - Saxilby Footbridge Refurbishment	Status: <b>Implemented</b> Review of quality assurance process to include quality assurance activities and steps being undertaken at key stages of a project. Priority: <b>Medium</b>
WLDC 2023/24-02 - Key Project Review - Saxilby Footbridge Refurbishment	Status: <b>Implemented</b> Update Project Management Framework and guidance documents including what is mentioned in recommendation 1.4. Priority: <b>Medium</b>
WLDC 2023/24-02 - Key Project Review - Saxilby Footbridge Refurbishment	Status: <b>Superseded</b> The Project office approach will be embedded for the remainder of the footbridge project. Priority: <b>Medium</b>
WLDC 2023/24-02 - Key Project Review - Saxilby Footbridge Refurbishment)	Status: <b>Implemented</b> Review of programme update report and financial reporting – Portfolio Board to consider and agree any changes. Priority: <b>Medium</b>
WLDC 2023/24-02 - Key Project Review - Saxilby Footbridge Refurbishment	Status: <b>Implemented</b> Update of Project Management Framework to include guidance and expectations of completing key project documentation. Priority: <b>Medium</b>
WLDC 2023/24-02 - Key Project Review - Saxilby Footbridge Refurbishment	Status: <b>Implemented</b> Review of Quality Assurance process with Project Office team having the responsibility of quality checking key project documentation before progressing onto the next stage. Priority: <b>Medium</b>

Assignment title	Management actions
WLDC 2023/24-02 - Key Project Review - Saxilby Footbridge Refurbishment	Status: <b>Implemented</b> Development of communication, training, and training materials to increase officer awareness of Project Management processes, including, storage of documents on the project office hub and project documentation expectations and responsibilities. Priority: <b>Low</b>
WLDC 2022/23-03 - Contract Management	Status: <b>Implemented</b> We will continue to work with Procurement Lincolnshire and have the conversation about the capacity they have to deliver training. This will take longer than the other actions. Priority: <b>Medium</b>
WLDC 2023/24-01 - Equality Impact Assessments	Status: <b>Implemented</b> The Council periodically publishes a list of the EIAs that have been undertaken. A list of EIA undertaken by the Council will be published within the annual Equality, Diversity and Inclusion Report. Priority: <b>Medium</b>
WLDC 2023/24-01 - Equality Impact Assessments	Status: <b>Implemented</b> A list of EIA undertaken by the Council will be published within the annual Equality, Diversity and Inclusion Report. Priority: <b>Medium</b>
NKDC/WLDC 2022/23-12 - ICT Asset management	Status: <b>Implemented</b> An ICT Asset Strategy will be established. Priority: <b>Medium</b>
NKDC/WLDC 2022/23-12 - ICT Asset management	Status: <b>Implemented</b> The process for recording assets will be documented and approved as part of the ICT Asset Strategy. Priority: <b>Medium</b>
NKDC/WLDC 2022/23-12 - ICT Asset management	Status: <b>Implemented</b> An ICT Asset Strategy will be established, this will include ICT Asset Disposal. Priority: <b>Medium</b>
NKDC/WLDC 2022/23-12 - ICT Asset management	Status: <b>Implemented</b> An ICT Asset Strategy will be established, this will include ICT Asset Disposal procedures for the ICT ServiceDesk staff to follow. Priority: <b>Medium</b>

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Assignment title	Management actions
WLDC/NKDC 2023/24-03 - ICT Cyber Security	Status: <b>Implemented</b> Review and update risk management documentation to include: <ul style="list-style-type: none"><li>• The risk triggers to include specific risks and the wide range of factors which may impact both Councils.</li><li>• Map the controls to each risk trigger for effective monitoring and reporting on the status of risk management efforts.</li></ul> Priority: <b>Medium</b>

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## APPENDIX C: SCOPE

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

### Scope of the review

The scope was planned to provide assurance on the controls and mitigations in place relating to the following area:

#### Objective of the area under review

To ensure that agreed management actions raised by internal audit have been actioned by management.

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### When planning the audit, the following were agreed:

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

- WLDC 2023/24-02 - Key Project Review - Saxilby Footbridge Refurbishment;
- WLDC 2022/23-03 - Contract Management;
- WLDC 2022/23-05 - Risk Management;
- WLDC 2023/24-01 - Equality Impact Assessments;
- NKDC/WLDC 2022/23-12 - ICT Asset management; and
- WLDC/NKDC 2023/24-03 - ICT Cyber Security.

### Limitations to the scope of the audit assignment:

- The follow up will only cover management actions agreed in the identified reports.
- We will not review the whole control framework of the areas listed above. Therefore, we are not providing assurance on the entire risk and control framework of these areas.
- For low priority management actions, in the absence of evidence, we have taken managements assertions regarding these actions.
- Where sample testing will be undertaken, our samples will be selected over the period since actions were implemented or controls enhanced.
- Our work does not provide absolute assurance that material errors, loss or fraud do not exist.

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<b>Debrief held (final evidence)</b>	5 August 2024
<b>Draft report issued</b>	13 August 2024
<b>Responses received</b>	21 August 2024
<b>Final report issued</b>	21 August 2024

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## FOR FURTHER INFORMATION CONTACT

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