

Governance & Audit Committee Matters Arising Schedule

Purpose:

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

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

Status	Title	Action Required	Comments	Due Date	Allocated To
Black	Oversight of counter-fraud anti-bribery work	Request Internal Audit Team to examine the progress made regarding the Council's counter-fraud and anti-bribery work.	G&A 250121: The Chairman reiterated the need to continue the counter-fraud and anti-bribery work; it was requested for the Management Team to ensure than an assessment of the Council's progress in relation to counter-fraud and anti-bribery was formally included as part of the future Internal Audit Plan. Update: Addressed as part of the Internal Audit Progress Report featured on the agenda for the 29 July 2025 meeting.	29/07/25	Peter Davy
Black	Reporting on the delivery and maintenance of climate change policy	Request for assurances to be given to the Committee regarding the delivery and maintenance of the Council's climate change policy.	G&A 250121: The Chairman highlighted potential issues related to the delivery and maintenance of climate change policy in the wake of local government uncertainty... the Committee were assured that these concerns would be raised with Management Team, with a response to be reported to the Committee. Update: An email response from the Head of Policy and Strategy was shared with Members of the Committee on 15 July 2025.	29/07/25	Rachael Hughes
Green	Regular reporting on the performance of the Joint Committee for Devolution	Progress reports to be brought to the Governance and Audit Committee for oversight.		30/09/25	Lisa Langdon

Green	Audit of Procurement Lincolnshire	The Committee asked for a copy of Procurement Lincolnshire's audit report.	<p>G&A 241126: In response to a question from the Committee, the S151 Officer explained that Procurement Lincolnshire would be audited by Lincolnshire Internal Audit, and that she would seek to obtain a copy of a recent audit report to be shared with Members.</p> <p>Update: LCC representative formally invited to the Governance and Audit Committee on 30 September 2025 to give Members an update on the work of Procurement Lincolnshire.</p>	30/09/25	Peter Davy
Green	Feedback following audit of appraisal process	Further detail to be provided regarding expected improvements in the appraisal process.	<p>G&A 241126: At the request of Members to ensure further oversight... appraisal KPIs would be reported to Management Team... and the relevant Committee. NB: suggested route = Joint Staff Consultative Committee</p>	30/11/25	Lisa Langdon
Green	Update on the implementation of new procurement rules and regulations	Chair of G&A requested the Internal Audit team to examine progress made in implementing procurement rules and regulations in a year's time (approximately January 2026).	<p>G&A 250121: The Chairman requested that a further report from Internal Audit be presented to the Committee in a year's time reporting the progress made in implementing the new procurement rules and regulations.</p>	31/01/26	Peter Davy
Green	Review specific phrasing in the Constitution	Monitoring Officer to review the phrasing in the Constitution relating to the public right to record in Committee meetings.	<p>G&A 250121: The Chairman recommended certain sections of the Constitution be reworded to prevent misinterpretation with respect to the rights of the public in Committee meetings.</p>	30/09/25	Lisa Langdon
Green	One-page summary of the Risk Management Strategy to be produced and shared	Corporate Governance Officer to produce one-page summary of the Risk Management Strategy to be shared with Council staff and Members.	<p>G&A 250422: A Member of the Committee praised the document as an excellent management tool. It was suggested that a one-page summary be created for staff and Members to aid readability.</p>	30/09/25	Katy Allen

Green	Regular project management updates	Updates on project management to be shared with the Governance and Audit Committee outlining the control environment.	G&A 250422: [The Chief Executive] highlighted that Members were only informed on the wellbeing of a project if there were financial or quality problems... It was proposed that... regular updates could be brought to the Committee outlining the control environment...with an initial update expected in November 2025.	25/11/25	Darren Mellors
Green	Development of Delivery Programme	Newly developed Delivery Programme to be shared with Members in due course, with verbal updates to be provided, in relation to both the Council's strategic priorities and Local Government Reorganisation (LGR).	G&A 250422: It was agreed that verbal progress updates would be provided through the Matters Arising item on the Committee agenda, until the Delivery Programme had been fully developed.	31/10/25	Rachael Hughes
Green	Provision of financial explanatory guidance documents	Financial explanatory guidance documents to be issued alongside financial reports to aid understanding for Councillors and members of the public.	G&A 250610: The Chairman noted that some Councillors, particularly those who expressed a lack of familiarity with financial matters, often found concepts such as materiality, triviality, and misstatements challenging. A request was made regarding the provision of explanatory documents, to ensure Councillors and members of the public had accessible guidance to allow them to fully understand the documents.	30/09/25	Comie Campbell
Green	Enhanced reporting of outstanding audit actions	Corporate Governance Officer to coordinate with Internal Audit to enhance the level of detail in audit reports, specifically concerning outstanding actions that had not been completed by their expected implementation dates.	G&A 250610: Concern was expressed by Members of the Committee over the accumulation of outstanding audit actions. Update: To be incorporated into the next Internal Audit Progress Report due at the 30 September committee meeting.	30/09/25	Katy Allen
Green	Report detailing the Council's partnership register	Report to be compiled and brought before Committee detailing the Council's partnership register.	G&A 250610: The Chairman noted that reliance on [audit] reports from other authorities did not necessarily provide full visibility, and mechanisms for reviewing external partnerships should be strengthened.	25/11/25	Katy Allen