

## 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	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 Internal Audit Follow Up Report due at the 30 September 2025 committee meeting.	30/09/25	Katy Allen
Black	Regular reporting on the performance of the Joint Committee for Devolution	Progress reports to be brought to the Governance and Audit Committee for oversight.	Update: Report to be brought to the 30 September 2025 committee meeting.	30/09/25	Lisa Langdon
Black	Audit of Procurement Lincolnshire	The Committee asked for a copy of Procurement Lincolnshire's audit report.	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.  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.	30/09/25	Peter Davy
Green	Feedback following audit of appraisal process	Further detail to be provided regarding expected improvements in the appraisal process.	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	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).	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.	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.	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.	25/11/25	Lisa Langdon

Green	<b>One-page summary of the Risk Management Strategy to be produced and shared</b>	Corporate Governance Officer to produce one-page summary of the Risk Management Strategy to be shared with Council staff and Members.	<b>G&amp;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.</b>	25/11/25	Katy Allen
Green	<b>Regular project management updates</b>	Updates on project management to be shared with the Governance and Audit Committee outlining the control environment.	<b>G&amp;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.</b>	25/11/25	Darren Mellors
Green	<b>Development of Delivery Programme</b>	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).	<b>G&amp;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.</b>	31/10/25	Rachael Hughes
Green	<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.</b>	25/11/25	Comie Campbell
Green	<b>Report detailing the Council's partnership register</b>	Report to be compiled and brought before Committee detailing the Council's partnership register.	<b>G&amp;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.</b>	25/11/25	Katy Allen