



WEST LINDSEY DISTRICT COUNCIL

Follow Up

Final Internal Audit Report: 2.25/26

22 August 2025

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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:

- Equality Impact Assessment Audit;
- Staff Appraisal Process (3.24/25);
- Purchasing and Creditors (5.24/25);
- Complaints Handling (Standards Regime) (6.24/25);
- Project and Programme Management (7.24/25); and
- Procurement (8.24/25).

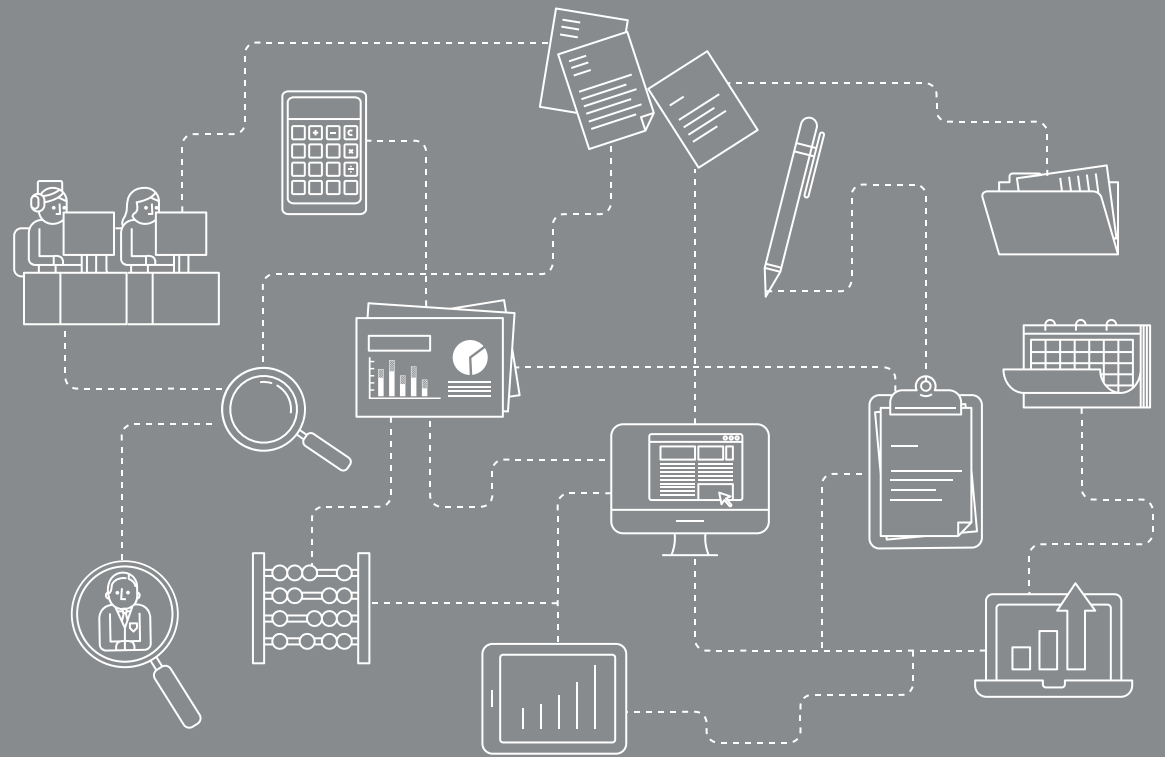
The focus of this review was to provide assurance over the progress made against previously agreed management actions. We have considered a total of 12 actions, consisting of six low priority actions and six medium priority actions. These actions were all originally due for implementation at the time of the audit.

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. Of the actions considered, testing found that eight actions had been implemented, and the remaining four actions were not implemented.

Progress on Actions

01



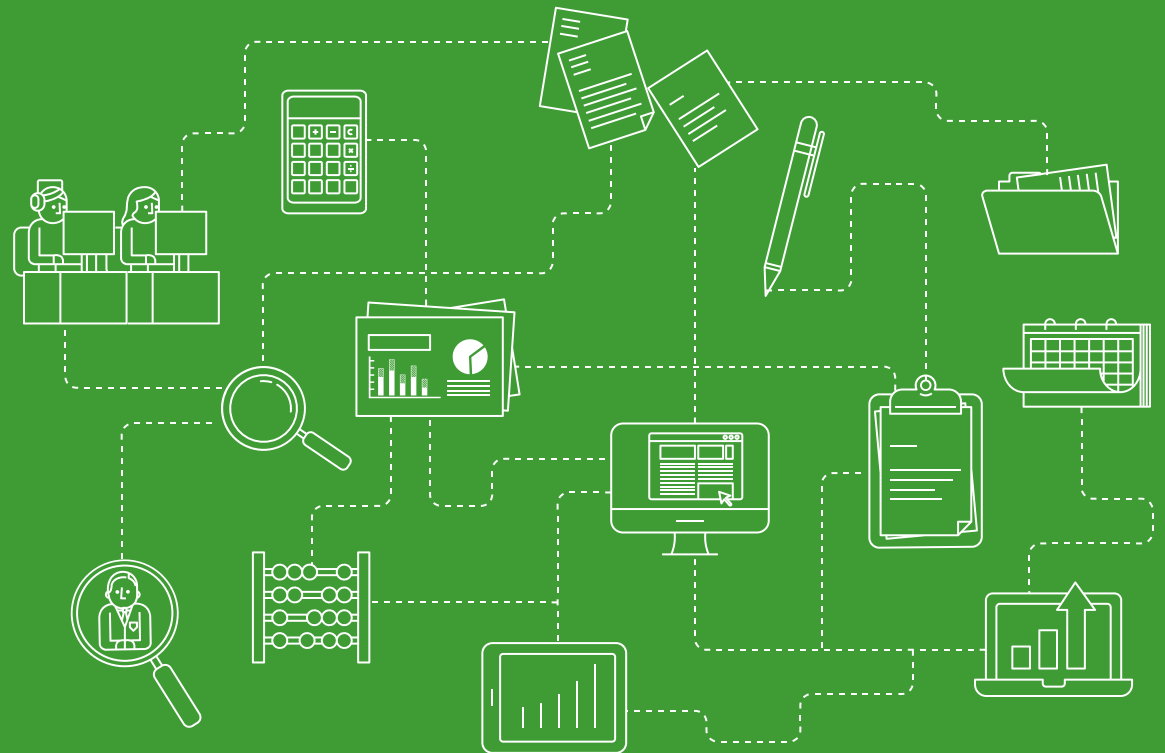
SUMMARY OF PROGRESS ON ACTIONS

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

Implementation status by review	Number of actions agreed	Implemented (1)	Implementation ongoing (2)	Not implemented (3)	Superseded (4)	Confirmation as completed or no longer necessary (1)+(4)
Equality Impact Assessment Audit	1	1	0	0	0	1
Staff Appraisal Process (3.24/25)	1	1	0	0	0	1
Purchasing and Creditors (5.24/25)	3	2	0	1	0	2
Complaints Handling (Standards Regime) (6.24/25)	3	3	0	0	0	3
Project and Programme Management (7.24/25)	3	0	0	3	0	0
Procurement (8.24/25)	1	1	0	0	0	1
Total	12	8 (67%)	0 (0%)	4 (33%)	0 (0%)	8 (67%)

Findings and Actions

02



FINDINGS AND ACTIONS

Status	Detail
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.
5	The action is no longer applicable.

Assignment: Project and Programme Management (7.24/25)

Original management action / priority	<p>The PMO/QA Team will introduce spot checks on a sample or projects to confirm that they have followed each stage of the Project Management Framework and that the project objectives and milestones are being achieved in line with the targets set.</p> <p>Client Comment:</p> <p>Additions will be made to the Council's Quality Assurance framework to ensure periodic reviews of a sample of project across the council's programme. This work is to be factored into the work plan of the Change Team with oversight given to associated Programme Boards and Portfolio Board.</p> <p>Priority: Low</p>			
Findings Summary	<p>On correspondence with the Change, Programme and Performance Manager, we were advised that the Council are currently carrying out a review of all contracts and projects in place prior to the local government reorganisation. The Change, Programme and Performance Manager further advised that the PMO and QA Teams intend to implement regular spot checks on samples of projects after they have confirmed which projects they intend to proceed with. Thus we concluded overall that this action has not been implemented.</p> <p>3: The action has not been implemented</p>			
Management Action 1	The PMO/QA Team will introduce spot checks on a sample or projects to confirm that they have followed each stage of the Project Management Framework and that the project objectives and milestones are being achieved in line with the targets set.	Responsible Owner: Change, Programme and Performance Manager	Date: 31 December 2025	Priority: Low

Assignment: Project and Programme (7.24/25)				
Original management action / priority	<p>The purpose of the fortnightly QA update report detailing the progress made against each project will be revisited and consideration given to changing the frequency of reporting as well as reporting on progress of projects in line with their assesses banding.</p> <p>Client Comment:</p> <p>Frequency of QA updates will be reviewed as part of the wider review of the Quality Assurance framework in March 2025 with the aim to implement from April 2025.</p> <p>Priority: Low</p>			
Findings Summary	<p>The Change, Programme and Performance Manager advised on correspondence that the Council have not yet considered the purpose and frequency of QA update reporting, or reporting on the progress of projects in line with their assesses banding. The Change, Programme and Performance Manager advised that the Council intend to reconsider the reporting processes currently in place after the local government reorganisation to adapt to the updated governance structure. Thus we agreed that the action has not been implemented.</p> <p>3: This action has not been implemented</p>			
Management Action 2	<p>The purpose of the fortnightly QA update report detailing the progress made against each project will be revisited and consideration given to changing the frequency of reporting as well as reporting on progress of projects in line with their assesses banding.</p>	<p>Responsible Owner:</p> <p>Change, Programme and Performance Manager</p>	<p>Date:</p> <p>31 December 2025</p>	<p>Priority:</p> <p>Low</p>
Assignment: Project and Programme (7.24/25)				
Original management action / priority	<p>A high level update will be provided to the Council on at least a quarterly basis detailing the progress being made against the larger projects.</p> <p>Client Comment:</p> <p>Further work is required to inform members of the progress of projects that the authority is delivering; the RAG rating and supporting narratives can be used in this communication. The Change Management Team will develop an approach, with consultation from Management Team and Committee Chairman, with the aim to develop the format and implement in Q1 2025-26.</p> <p>Priority: Medium</p>			
Findings Summary	<p>The Change, Programme and Performance Manager advised that this action has not been implemented, and that the Council purport to provide a high level update detailing the progress being made against larger projects after the local government reorganisation has taken place. Therefore, we agreed that the action has not yet been implemented.</p> <p>3: This action has not been implemented</p>			

Assignment: Project and Programme (7.24/25)

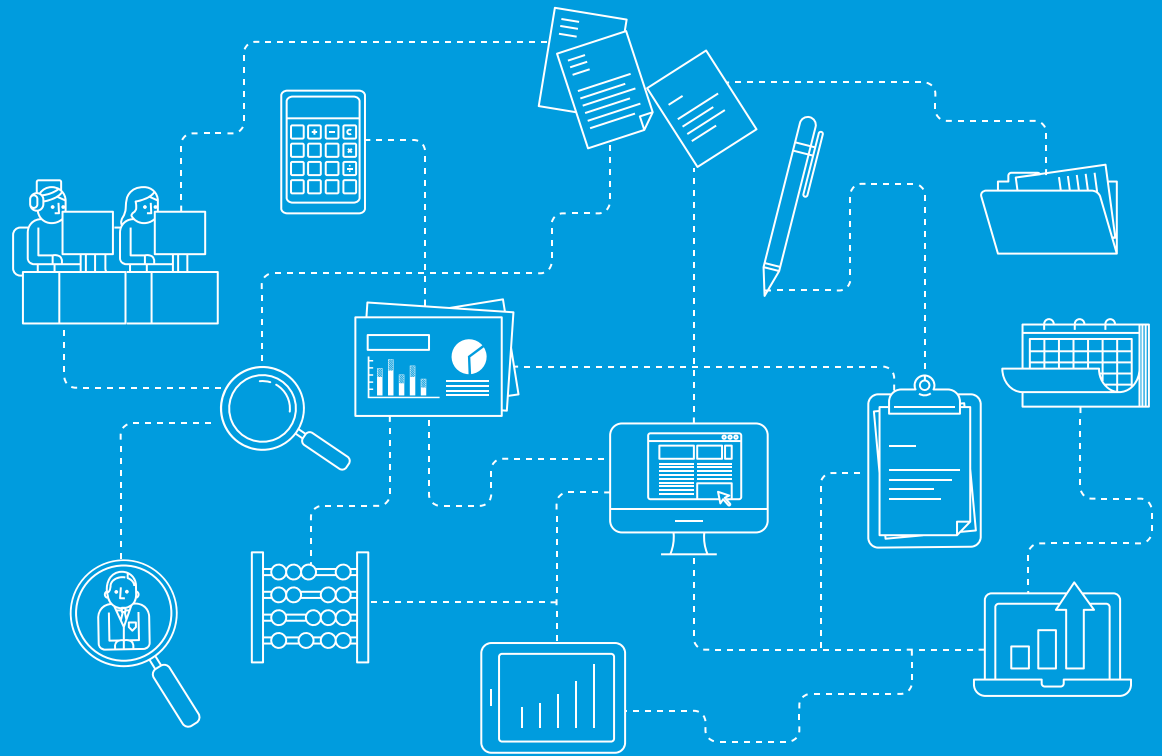
Management Action 3	A high level update will be provided to the Council on at least a quarterly basis detailing the progress being made against the larger projects.	Responsible Owner: Change, Programme and Performance Manager	Date: 31 December 2025	Priority: Medium
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Assignment: Purchasing and Creditors (5.24/25)

Original management action / priority	The Council will document their approval limits for each role in the Council within the Constitution. Priority: Low			
Findings Summary	On obtaining and reviewing the Constitution published in March 2025, we found that it does not detail the full approval limits for approving purchases such as that Budget Managers can approve up to £25,000 or Assistant Directors can approve purchases valued up to £50,000. As the approval limits are not detailed in the Constitution there is a risk that members of staff are unaware of the approval limits for different levels of staff. The Director of Finance and Assets stated that the Council intend to update the Constitution to reflect the authorisation limits in Spring 2026, thus we agreed that the action has not been implemented. 3: This action has not been implemented			
Management Action 4	The Council will document their approval limits for each role in the Council within the Constitution.	Responsible Owner: Director of Finance and Assets	Date: 30 May 2026	Priority: Low

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
Assignment: Complaints Handling (Standards Regime) (6.24/25)	<p>Implemented (Medium)</p> <p>Management will investigate and identify whether timeframes in the complaints handling process or processes to complete responses need amending to ensure that complaints are being adhered to in a realistic timeframe.</p> <hr/> <p>Implemented (Low)</p> <p>The Council will review the complaints handling process for District Councillors and Parish Councillors and consider implementing an expected time frame for sending an outcome letter to the subject member and complainant.</p> <hr/> <p>Implemented (Medium)</p> <p>The Council are to investigate and if necessary, implement a formal timescale extension process where they are unable to meet the 20-day timescale for consultation. Where an extension is necessary, notification is made to the complainant.</p>
Equality Impact Assessment Audit	<p>Implemented (Medium)</p> <p>The recommendations have been included to document and agree a time frame for resolution.</p> <p>1.1. EIA training is developed to ensure full awareness of the Equality and Diversity Strategy and the process required for completion of EIAs.</p> <p>1.2 Targeted EIA training is delivered to the Management Team and wider management in line with the annual Equality, Diversity and Inclusion Report.</p> <p>1.3 The action plan is updated to include the additional actions and timeframes from this audit along with those already identified by the Council.</p>
Assignment: Procurement (8.24/25)	<p>Implemented (Medium)</p> <p>Management will ensure all contracts are recorded on the contract register on a timely basis.</p>
Assignment: Purchasing and Creditors (5.24/25)	<p>Implemented (Low)</p> <p>When supplier bank details changes are received, the Council will confirm this via phone call.</p> <hr/> <p>Implemented (Low)</p> <p>The Council will update their supplier details changes procedure to ensure that all supplier details changes (including address and phone numbers) are independently verified.</p>
Assignment: Staff Appraisal Process (3.24/25)	<p>Implemented (Medium)</p> <p>Management will consider reporting on the staff appraisal process for oversight, including elements such as:</p> <ul style="list-style-type: none"> • Completion status: Appraisal completion rate; outstanding/incomplete appraisals; completion deadlines;

Assignment title	Management actions
	<ul style="list-style-type: none">• Performance Trends: i.e. Departmental / Team;• Promotions; or• Employee engagement and feedback.

APPENDIX C: SCOPE

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

Scope of the review

The internal audit assignment has been scoped to provide assurance on how West Lindsey District Council, manages the following area:

Objective of the area under review

To meet internal auditing standards and to provide management with on-going assurance regarding implementation of management actions / recommendations.

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

Areas for consideration:

- This review will examine the extent to which agreed management actions have been implemented in relation to the following assignment reports:
 - Equality Impact Assessment Audit;
 - Staff Appraisal Process (3.24/25);
 - Purchasing and Creditors (5.24/25);
 - Complaints Handling (6.24/25);
 - Project and Programme Management (7.24/25); and
 - Procurement (8.24/25).
- Testing will be performed as appropriate to confirm the implementation of agreed actions to manage risks identified as part of the initial fieldwork.
- Focus will be given to those management actions categorised as high and medium priority.
- Management assurances will be obtained for those management actions classified as low priority.

Limitations to the scope of the audit assignment:

- The review only covers the management actions stated and will not review the whole control framework. We are not providing assurance on the entire risk and control framework of the individual areas.
- We will provide assurance as to the implementation of recommendations arising from the assignments listed and any outstanding actions from prior years.
- Conclusions will be based on our assessments made through discussions with managers responsible for the implementation of management actions and where necessary evidence which demonstrates implementation.

- The level of implementation may be informed by sample testing.
- Further management actions may be raised based on sample testing. Where samples are required, records will be selected by the auditor from the time period.
- The results of our work are reliant on the quality and completeness of the information provided to us.
- Our work will not provide an absolute assurance that material errors, loss or fraud do not exist.

Debrief held	17 July 2025	Internal audit Contacts	Rob Barnett, Head of Internal Audit
Draft report issued	18 July 2025		Aaron Macdonald, Managing Consultant
Responses received	22 August 2025		Hannah Walker, Consultant
Final report issued	22 August 2025	Client sponsor	Katy Allen, Corporate Governance Officer
			Lisa Langdon, Assistant Director People and Democratic Services
		Distribution	Katy Allen, Corporate Governance Officer
			Lisa Langdon, Assistant Director People and Democratic Services

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FOR FURTHER INFORMATION CONTACT

Rob Barnett, Head of Internal Audit

Email: Robert.Barnett@rsmuk.com

Aaron Macdonald, Managing Consultant

Email: Aaron.Macdonald@rsmuk.com

rsmuk.com

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