



**Governance and Audit
Committee**

**Tuesday, 30 September
2025**

Subject: Value for Money Risk Assessment 2024/25

Report by:	KPMG LLP (UK)
Contact Officer:	Peter Davy Director of Finance and Assets (Section 151 Officer) Peter.Davy@west-lindsey.gov.uk
Purpose / Summary:	To provide Members with the Value for Money (VFM) Risk Assessment

RECOMMENDATION(S):

That Members consider the content of the report and identify any actions required.

IMPLICATIONS

Legal: None

Financial: FIN/84/26/G&A/CC

There are no financial implications arising from this report

Staffing: None

Equality and Diversity including Human Rights: None

Data Protection Implications: None

Climate Related Risks and Opportunities: None

Section 17 Crime and Disorder Considerations: None

Health Implications: None

Title and Location of any Background Papers used in the preparation of this report: None

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Risk Assessment: None

Call in and Urgency:

Is the decision one which Rule 14.7 of the Scrutiny Procedure Rules apply?

i.e. is the report exempt from being called in due to urgency (in consultation with C&I chairman)

Yes

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No

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Key Decision:

A matter which affects two or more wards, or has significant financial implications

Yes

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No

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1 Introduction

- 1.1 This is the annual Value for Money Risk Assessment report as at 31 March 2025 presented by the Councils external auditors KPMG LLP(UK). It is a requirement for external audit to report to the Governance and Audit Committee their risk assessment of the Councils value for money, finance and governance arrangements.