

WEST LINDSEY DISTRICT COUNCIL

MINUTES of the Meeting of the Governance and Audit Committee held in the Council Chamber - The Guildhall, Marshall's Yard, Gainsborough, DN21 2NA on 20 January 2026 commencing at 2.00 pm.

Present: Councillor Stephen Bunney (Chairman)
Councillor Mrs Angela Lawrence (Vice-Chairman)

Councillor John Barrett
Councillor Trevor Bridgwood
Councillor Christopher Darcel
Alexio Chandiwana
Andrew Morriss

In Attendance:

Peter Davy	Director of Finance and Assets (Section 151 Officer)
Lisa Langdon	Assistant Director People and Democratic (Monitoring Officer)
Aaron Macdonald	Client Manager RSM
Katy Allen	Corporate Governance Officer
Caroline Capon	Corporate Finance Team Leader
Katie Storr	Democratic Services & Elections Team Manager

Apologies: Councillor Eve Bennett
Alison Adams

The Chairman welcomed Alexio Chandiwana who had recently been appointed as an Independent Member on the Committee to his first meeting.

47 PUBLIC PARTICIPATION PERIOD

There was no public participation.

48 MINUTES OF PREVIOUS MEETING

The minutes of the meeting held on 25 November 2025 were approved as a correct record.

49 MEMBERS DECLARATIONS OF INTEREST

There were no declarations of interest from members or officers.

50 MATTERS ARISING SCHEDULE

The committee received a report outlining the Matters Arising identified at previous meetings.

With no further comments or questions, the Matters Arising Schedule, setting out the position of previously agreed actions was **NOTED**.

51 INTERNAL AUDIT PROGRESS REPORT

Consideration was given to a report presenting Governance and Audit Committee with the Progress report for January 2026 from Internal Audit. It was reported that the audit timetable was on track and the results of two audits were contained in the report.

The first audit related to Member onboarding and training and overall, there was substantial assurance with two low priority actions. One action related to Group Leaders raising the importance of training. As a consequence of this the publishing of members training attendance would also be discussed by Group Leaders.

The other audit was in respect of Financial Resilience and Scrutiny and again substantial assurance had been received. Members noted this was an important area for the Council and overall, it was in a good position.

It was noted that follow up reports on progress with the actions would be received by members in due course.

In response to a question, it was confirmed that overall, the programme was on track although a couple of reports had been slightly delayed, but this was due to timelines being changed.

The new Internal Audit plan for the coming year was being prepared and would be considered at the March meeting.

After further discussion it was:

RESOLVED

That, the progress to date be noted and the content of the report be agreed.

52 DRAFT TREASURY MANAGEMENT STRATEGY 2026/27 AND TREASURY MANAGEMENT PRACTICES

A report seeking approval for the Treasury Management Strategy, Prudential Indicators, Minimum Revenue Provision Policy and Capital Investment Strategy to facilitate effective financial management and planning was received.

A councillor asked to what extent, if any, would possible Local Government Reorganisation impact the funding strategy. In response it was clarified that Treasury Management was an annual process so there was no impact as yet.

A member highlighted that it was a volatile period and was difficult to predict economic issues and as such borrowing should be short term as had been alluded to. In response it was indicated that there were two distinct areas and strategic decisions were needed for projects. In respect of operational cashflow it may need more borrowing but right now there was only one capital scheme but if more were added then the strategy would need review.

Members indicated that as the future was uncertain decisions had to be made on what was right at the current time. It was clarified that the council held low risk investments, achieving above base rate and not borrowing a lot. It was hoped that this gave members some

assurance.

The committee thanked officers for their work and expressed the hope that this position could be maintained and decisions would need to be made about the level of risk taken in the future.

After further discussion it was **RESOLVED**:

- a) That, the Treasury Management Strategy, Prudential Indicators and Minimum Revenue Provision (MRP) Policy 2026/27 and recommend to the Council for approval;
- b) That, the Capital Investment Strategy in conjunction with the Treasury Management Strategy be noted;
- c) That approval of any changes to the Capital Strategy and Minimum Revenue Provision (MRP) Policy and Prudential Indicators be delegated to the Section 151 Officer in consultation with the Chair of the Governance and Audit Committee, prior to the final strategy being presented to Council in March; and
- d) That, the Treasury Management Practices be recommended to Council for approval.

53 PROPOSED AMENDMENT TO COUNCIL PROCEDURE RULES - RECORDED VOTE THRESHOLD

Consideration was given to a report outlining an amendment to Council Procedure Rules to increase the threshold at which Members may request a full recorded vote on a Council decision following a benchmarking exercise.

A member expressed support for the changes and indicated that there had been a large number of recorded votes at Council so it was sensible to increase the threshold.

Councillor Barrett proposed that the recommendations be accepted and that the number required for recorded vote be set at eight councillors. This was seconded by Councillor Bridgwood.

A member expressed concern at changing from the current requirement of two councillors.

On being put to the vote the proposition was carried.

Councillor Darcel voted against the motion.

RESOLVED:

That the Committee, having considered the report, recommend to Council that the threshold at which Councillors can request a full recorded vote against a Council decision be amended, and the threshold be set at eight councillors.

54 WORKPLAN

With no comments or further questions from members, the work plan was **DULY NOTED**.

The meeting concluded at 2.34 pm.

Chairman