



## WEST LINDSEY DISTRICT COUNCIL

Internal Audit Progress Report

21 April 2026

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## KEY MESSAGES

The internal audit plan for 2025/26 was approved by the Governance and Audit Committee at the 11 March 2025 meeting. This report provides an update on progress against the plan and summarises the results of our work to date. In addition, the internal audit plan for 2026/27 was approved by the Governance and Audit Committee at the 10 March 2026 meeting and this report provides an update on progress against the plan and summarises the results of our work to date.

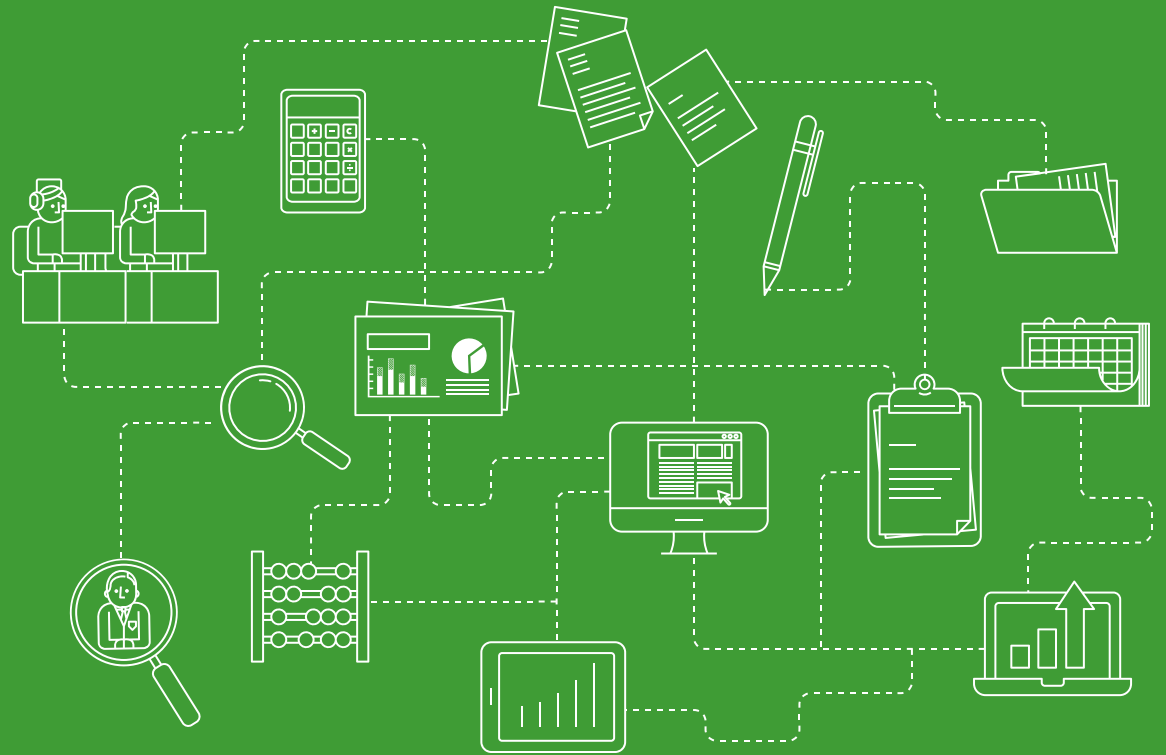


We have issued one report as final as part of the internal audit plan since the last Governance and Audit Committee meeting. This is the Emergency Planning – BCP (12.25/26) Report. [\[To note\]](#)

- Details of the progress made against the internal audit plan are included at Appendix A for 2025/26 and Appendix B for 2026/27. [\[To note\]](#)
- All fieldwork has been completed for the 2025/26 Internal Audit Plan by 31 March 2026 with reports issued to management. The Head of Internal Audit Opinion will be brought to the June 2026 meeting as planned. [\[To note\]](#)
- Fieldwork dates have been agreed with management for all of the internal audits scheduled for 2026/27 to ensure that all fieldwork will be completed by the end of the year, and our Head of Internal Audit Opinion can be provided at the first meeting of the 2027/28 financial year. Details are included in Appendix B. [\[To note\]](#)

# Appendices

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## APPENDIX A: PROGRESS AGAINST THE INTERNAL AUDIT PLAN 2025/26

Assignment	Status / Opinion issued	Actions agreed				Target Governance and Audit Committee meeting	Actual Governance and Audit Committee meeting
		Advisory	Low	Medium	High		
<b>Fraud Risk Assessment - Follow Up</b>	Final Report Issued / Reasonable Assurance	0	1	3	0	July 2025	July 2025
<b>Follow Up 1</b>	Final Report Issued / Reasonable Progress	0	3	1	0	September 2025	September 2025
<b>Cyber Security Operations</b>	Final Report Issued / Substantial Assurance	0	1	1	0	November 2025	November 2025
<b>Members Onboarding and Training</b>	Final Report Issued / Substantial Assurance	0	2	0	0	November 2025	January 2026
<b>Grant Funding and Grant Management</b>	Final Report Issued / Substantial Assurance	0	3	0	0	January 2026	March 2026
<b>Financial Resilience and Scrutiny</b>	Final Report Issued / Substantial Assurance	0	1	0	0	January 2026	January 2026
<b>Procurement</b>	Final Report Issued / Substantial Assurance	0	2	0	0	January 2026	March 2026
<b>HR System Readiness</b>	Final Report Issued / Advisory Review	2	0	0	0	January 2026	March 2026
<b>Code of Governance</b>	Final Report Issued / Advisory Review	1	5	2	0	January 2026	March 2026
<b>Planning Enforcement</b>	Final Report Issued / Substantial Assurance	2	3	0	0	March 2026	March 2026
<b>Emergency Planning / BCP</b>	Final Report Issued / Reasonable Assurance	0	3	3	0	April 2026	April 2026
<b>Climate Change Strategy</b>	Draft Report Issued					April 2026 <sup>1</sup>	
<b>Follow Up 2</b>	Draft Report Issued					April 2026 <sup>2</sup>	

<sup>1</sup> This report has been issued in draft, at the time of writing these papers the report had not been finalised due to awaiting management responses.

<sup>2</sup> This report has been issued in draft, at the time of writing these papers the report had not been finalised due to awaiting management responses.

## APPENDIX B: PROGRESS AGAINST THE INTERNAL AUDIT PLAN 2026/27

Assignment	Status / Opinion issued	Actions agreed				Target Governance and Audit Committee meeting	Actual Governance and Audit Committee meeting
		Advisory	Low	Medium	High		
Health and Safety	Fieldwork due to commence w/c April 2026					TBC	
Governance and Audit Committee Effectiveness	Fieldwork due to commence w/c 15 June 2026					TBC	
IT Audit	Fieldwork due to commence w/c 22 June 2026					TBC	
Treasury Management	Fieldwork due to commence w/c 20 July 2026					TBC	
Follow Up 1	Fieldwork due to commence w/c 24 August 2026					TBC	
Building Control	Fieldwork due to commence w/c 21 September 2026					TBC	
Lincolnshire Resilience Forum (LRF) Activity	Fieldwork due to commence w/c 12 October 2026					TBC	
Freedom of Information Requests (FOI)	Fieldwork due to commence w/c 19 October 2026					TBC	
Contract Management	Fieldwork due to commence w/c 9 November 2026					TBC	
Waste Management Services	Fieldwork due to commence w/c 7 December 2026					TBC	
Payroll	Fieldwork due to commence w/c 11 January 2027					TBC	
Delivery of Strategic Priorities	Fieldwork due to commence w/c 8 February 2027					TBC	
Safeguarding	Fieldwork due to commence w/c 22 February 2027					TBC	
Follow Up 2	Fieldwork due to commence w/c 1 March 2027					TBC	

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## APPENDIX C: OTHER MATTERS

### Quality assurance and continual improvement

To ensure that RSM remains compliant with the PSIAS framework we have a dedicated internal Quality Assurance Team who undertake a programme of reviews to ensure the quality of our audit assignments. This is applicable to all Heads of Internal Audit, where a sample of their clients will be reviewed. Any findings from these reviews are used to inform the training needs of our audit teams.

As part of the Quality Assessment and Improvement Programme, none of your files were selected for Internal Quality Monitoring programme during 2024/25. From the results of the reviews undertaken across our client base, there are no areas which we believe warrant flagging to your attention as impacting on the quality of the service we provide to you.

In addition to this, any feedback we receive from our post assignment surveys, client feedback, appraisal processes and training needs assessments is also taken into consideration to continually improve the service we provide and inform any training requirements.

### Post assignment surveys

We are committed to delivering an excellent client experience every time we work with you. Your feedback helps us to improve the quality of the service we deliver to you. Following the completion of each product, we include a link to a brief survey in each report we issue.

## APPENDIX D: KEY PERFORMANCE INDICATORS

	Delivery				Quality		
	Target	Actual	Notes*		Target	Actual	Notes*
Audits commenced in line with original timescales*	Yes	Yes		Conformance with PSIAS	Yes	Yes	
Draft reports issued within 10 days of debrief meeting	10 working days	6 working days (average)		Liaison with external audit to allow, where appropriate and required, the external auditor to place reliance on the work of internal audit	Yes	Yes	
Management responses received within 10 days of draft report	10 working days	15 working days (average) <sup>3</sup>		Response time for all general enquiries for assistance	2 working days	2 working days	
Final report issued within 3 days of management response	3 working days	1 working day (average)		Response for emergencies and potential fraud	1 working day	N/A	

### Notes

This takes into account changes agreed by management and the Governance and Audit Committee during the year. Through employing an agile or a flexible approach to our service delivery we are able to respond to your assurance needs.

<sup>3</sup> This delay is mainly due to responses to the Grant Funding and Grant Management Report taking 49 working days and Local Code of Governance taking 30 working days.

## FOR FURTHER INFORMATION CONTACT

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The matters raised in this report are only those which came to our attention during the course of our review and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Actions for improvements should be assessed by you for their full impact. This report, or our work, should not be taken as a substitute for management's responsibilities for the application of sound commercial practices. We emphasise that the responsibility for a sound system of internal controls rests with management and our work should not be relied upon to identify all strengths and weaknesses that may exist. Neither should our work be relied upon to identify all circumstances of fraud and irregularity should there be any.

Our report is prepared solely for the confidential use of West Lindsey District Council, and solely for the purposes set out herein. This report should not therefore be regarded as suitable to be used or relied on by any other party wishing to acquire any rights from RSM UK Risk Assurance Services LLP for any purpose or in any context. Any third party which obtains access to this report or a copy and chooses to rely on it (or any part of it) will do so at its own risk. To the fullest extent permitted by law, RSM UK Risk Assurance Services LLP will accept no responsibility or liability in respect of this report to any other party and shall not be liable for any loss, damage or expense of whatsoever nature which is caused by any person's reliance on representations in this report.

This report is released to you on the basis that it shall not be copied, referred to or disclosed, in whole or in part (save as otherwise permitted by agreed written terms), without our prior written consent.

We have no responsibility to update this report for events and circumstances occurring after the date of this report.





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# AUDIT OUTCOME OVERVIEW – EMERGENCY PLANNING/BCP

**Conclusion:** Overall, our review identified that systems and controls for emergency planning and business continuity are in place and embedded across the council. This includes the development of emergency plans and service business continuity plans, arrangements for reporting, and processes to capture and share lessons learned following incidents and exercises.

However, we identified areas where improvements would strengthen existing arrangements, resulting in the agreement of three medium priority actions and three low priority actions. The medium priority actions relate to formalising training arrangements for business continuity, implementing an overarching Business Continuity Plan, and ensuring all service level plans are consistent and completed in full.

**Internal audit opinion:**

 <b>Minimal Assurance</b>	 <b>Partial Assurance</b>	 <b>Reasonable Assurance</b>	 <b>Substantial Assurance</b>	<p>Taking account of the issues identified, the board can take reasonable assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied and effective.</p> <p>However, we have identified issues that need to be addressed in order to ensure that the control framework is effective in managing the identified risk(s).</p>

**Audit themes: Policy and Procedures**

- Business Continuity and Emergency Planning arrangements are documented and operating across the council, with service Business Continuity Plans (BCP) in place, regularly reviewed, and supported by a corporate guidance document. In practice, many policy and procedural requirements are embedded within these operational plans, and the documents reviewed demonstrated clear roles and responsibilities, escalation arrangements, and defined recovery priorities. However, the council does not currently have a single, formally approved corporate policy and procedure that consolidates and mandates Business Continuity and Emergency Planning requirements. **(Low)**

**Roles and Responsibilities**

- Corporate guidance clearly defines governance arrangements and responsibilities for key roles, including BCP Owners, Team Managers, and the Incident Management Group. All five service Business Continuity Plans reviewed identified named BCP Leads and deputies, with responsibilities aligned to corporate expectations. Roles relating to incident response, escalation, communication, and recovery activities were consistently documented, and escalation routes to corporate structures were clearly defined, supporting coordinated response and decision-making.

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## Training

- The review found that emergency planning training requirements are clearly defined, centrally coordinated, and subject to monitoring and escalation processes. However, arrangements for business continuity training are less formalised and currently rely on periodic engagement rather than a structured training programme. **(Medium)**

## Overarching Corporate Business Continuity Plan

- We confirmed that there is currently no formally documented and approved overarching corporate Business Continuity Plan to provide a single, authoritative framework for managing major or cross-service disruptions. Management confirmed that the development of a corporate-level plan has been identified and is under discussion. **(Medium)**

## Business Continuity Plans

- All five service Business Continuity Plans tested were completed using the required corporate template and included priority activities supported by Business Impact Assessments. However, inconsistencies were identified such key contact details not always being recorded, two plans did not evidence formal approval or sign-off, and four plans did not record the date last reviewed. In addition, while BIAs had been reviewed, the review frequency applied in practice differs from that stated in the template. **(Medium)**

## Review of Service Business Continuity Plans

- Service Business Continuity Plans are subject to periodic review and update in line with the corporate requirement of a 12–18 month cycle. Evidence confirmed that plans were comprehensively refreshed following the 2024 organisational restructure, including the re-performance of Business Impact Assessments, with further updates made in 2025. While formal ratification and documented sign-off are not consistently evidenced, the underlying review activity is taking place, and business continuity arrangements continue to be considered at a senior level, including through exercises and management engagement.

## Emergency Plans

- Emergency Planning documentation is in place and covers a wide range of scenarios relevant to the council, including flooding, severe weather, loss of utilities, cyber incidents, and terrorism. Plans set out activation arrangements, escalation routes, command structures, and coordination with partner agencies, and clearly define operational roles and responsibilities. However, formal ownership and approval arrangements are not clearly defined or consistently evidenced. There is no clearly documented route for formal corporate ratification or a single accountable Director role for final approval, resulting in reliance on implicit ownership through officer forums. **(Low)**

## Plan Testing

- The review confirmed that the Council has participated in both business continuity and emergency planning exercises and has applied its arrangements in practice during live incidents. Evidence was seen of a district-wide business continuity exercise in November 2025 and participation in real incidents, with debriefs undertaken and lessons learned identified and shared. However, testing and debrief arrangements are not yet applied through a consistently documented or standardised framework. Historically, the council has relied in part on county or nationally led exercises and debriefs, and there is currently no formal requirement setting out expectations for the frequency of exercises, the completion of specific debriefs, or how outcomes should be systematically tracked and embedded into plans. **(Low)**

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### **Lessons learned from incidents**

- Debriefs and lessons learned are conducted following both incidents and business continuity exercises. Evidence demonstrated that formal debriefs are completed, learning points are identified, and actions are recorded and tracked to completion. Documentation reviewed, including incident debriefs and exercise reports, showed that outcomes are fed back into Business Continuity and Emergency Planning arrangements and shared through governance forums, supporting organisational learning and continuous improvement.

### **Governance Reporting**

- Emergency Planning and Business Continuity activity is coordinated through the Emergency Planning and Business Continuity Steering Group, which meets regularly and provides an established forum for operational coordination, monitoring, and discussion of incidents, training, and exercises. Strategic risks relating to emergency planning are also reported through the corporate risk management process, demonstrating that arrangements are actively managed at officer level.

# SUMMARY OF MANAGEMENT ACTIONS

The action priorities are defined as:

## High

Immediate management attention is necessary.

## Medium

Timely management attention is necessary.

## Low

There is scope for enhancing control or improving efficiency.

Ref	Action	Priority	Responsible Owner	Date
1	<p>Management will develop and formally approve a consolidated Business Continuity and Emergency Planning (BCP/EP) policy or procedure. The documentation will clearly define corporate governance arrangements, roles and responsibilities, minimum standards for service Business Continuity Plans, review and approval requirements, and expectations for exercising and testing.</p> <p>Service BCPs will continue to operate as operational documents; however, they will be explicitly aligned to the consolidated documentation to ensure consistency, clarity of ownership, and improved assurance over compliance with corporate requirements.</p>	Low	Housing and Environmental Enforcement Manager and Communities Manager	30 September 2026
2	<p>Management will develop and implement a structured approach to business continuity training to complement existing emergency planning arrangements. This should include periodic facilitated sessions or practical exercises for service managers focused on reviewing, updating, and testing business continuity plans. Training activity will be recorded within the central training log or an equivalent monitoring mechanism to provide assurance that relevant officers have the necessary capability to maintain effective and up-to-date business continuity plans.</p>	Medium	Housing and Environmental Enforcement Manager and Communities Manager	30 September 2026
3	<p>Management will develop and formally approve an overarching corporate Business Continuity Plan. The plan will act as a central reference document for the council and will set out corporate-level arrangements for managing significant or cross-service business disruption, including strategic priorities, governance and decision-making arrangements, escalation and coordination mechanisms, and linkages to service Business Continuity Plans.</p>	Medium	Housing and Environmental Enforcement Manager and Communities Manager	30 September 2026
4	<p>Management will strengthen governance and record-keeping arrangements for service Business Continuity Plans to ensure compliance with corporate requirements and to provide a clear and consistent trail of review and approval.</p>	Medium	Housing and Environmental Enforcement Manager and Communities Manager	30 September 2026

Ref	Action	Priority	Responsible Owner	Date
	<p>Management will implement a consistent and documented approval process for all service Business Continuity Plans, including defined responsibilities for review and sign-off, clear timescales for approval, and retention of evidence of approval. This process will ensure that each plan is formally approved at the appropriate level of management and reviewed on a regular basis in line with corporate business continuity requirements.</p> <p>In addition, management will ensure that all plans are completed in full, including recording the approving officer, approval date, and the date the plan was last reviewed, to demonstrate that plans are subject to periodic oversight and maintenance.</p> <p>Finally, management will clarify and formally communicate the required review frequency for Business Impact Assessments and ensure this is reflected consistently within the corporate template and supporting guidance, so that services can evidence compliance with the defined review cycle.</p>			
5	<p>Management will clarify and formalise governance and accountability arrangements for Emergency Planning. This will include defining a clearly accountable senior officer role for ownership of the Emergency Plan, establishing a documented approval and ratification route in line with the council's scheme of delegation, and recording evidence of formal sign-off.</p>	Low	Housing and Environmental Enforcement Manager and Communities Manager	30 September 2026
6	<p>Management will aim to establish and document a proportionate and consistent framework for emergency planning and business continuity testing, including clear expectations for the frequency and ownership of exercises, the completion of council-specific debriefs, and the tracking of actions arising from exercises and incidents. This would support consistent organisational learning, strengthen assurance over the ongoing effectiveness of plans, and build on recent positive developments such as the Mini Oak exercise.</p>	Low	Housing and Environmental Enforcement Manager and Communities Manager	30 September 2026