



WEST LINDSEY DISTRICT COUNCIL

Internal Audit Progress Report

21 July 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 two reports as final as part of the internal audit plan since the last Governance and Audit Committee meeting. These are the Environment and Sustainability Strategy Review (9.25.26) and Follow Up 2 (13.25/26). [\[To note\]](#)

- 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, and the Head of Internal Audit Opinion is brought to this meeting as a separate agenda item. [\[To note\]](#)
- 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		
Fraud Risk Assessment - Follow Up	Final Report Issued / Reasonable Assurance	0	1	3	0	July 2025	July 2025
Follow Up 1	Final Report Issued / Reasonable Progress	0	3	1	0	September 2025	September 2025
Cyber Security Operations	Final Report Issued / Substantial Assurance	0	1	1	0	November 2025	November 2025
Members Onboarding and Training	Final Report Issued / Substantial Assurance	0	2	0	0	November 2025	January 2026
Grant Funding and Grant Management	Final Report Issued / Substantial Assurance	0	3	0	0	January 2026	March 2026
Financial Resilience and Scrutiny	Final Report Issued / Substantial Assurance	0	1	0	0	January 2026	January 2026
Procurement	Final Report Issued / Substantial Assurance	0	2	0	0	January 2026	March 2026
HR System Readiness	Final Report Issued / Advisory Review	2	0	0	0	January 2026	March 2026
Code of Governance	Final Report Issued / Advisory Review	1	5	2	0	January 2026	March 2026
Planning Enforcement	Final Report Issued / Substantial Assurance	2	3	0	0	March 2026	March 2026
Emergency Planning / BCP	Final Report Issued / Reasonable Assurance	0	3	3	0	April 2026	April 2026
Climate Change Strategy	Final Report Issued / Advisory Review	15 Recommendations				April 2026	July 2026
Follow Up 2	Final Report Issued / Little Progress	0	8	1	0	April 2026	July 2026

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		
Governance and Audit Committee Effectiveness	Fieldwork due to commence w/c 15 June 2026					September 2026	
IT Audit	Fieldwork due to commence w/c 22 June 2026					September 2026	
Treasury Management	Fieldwork due to commence w/c 20 July 2026					September 2026	
Health and Safety	Fieldwork due to commence w/c 3 August 2026					November 2026	
Follow Up 1	Fieldwork due to commence w/c 24 August 2026					November 2026	
Building Control	Fieldwork due to commence w/c 21 September 2026					November 2026	
Lincolnshire Resilience Forum (LRF) Activity	Fieldwork due to commence w/c 12 October 2026					November 2026	
Freedom of Information Requests (FOI)	Fieldwork due to commence w/c 19 October 2026					January 2027	
Contract Management	Fieldwork due to commence w/c 9 November 2026					January 2027	
Waste Management Services	Fieldwork due to commence w/c 7 December 2026					January 2027	
Payroll	Fieldwork due to commence w/c 11 January 2027					April 2027	
Delivery of Strategic Priorities	Fieldwork due to commence w/c 8 February 2027					April 2027	
Safeguarding	Fieldwork due to commence w/c 22 February 2027					April 2027	
Follow Up 2	Fieldwork due to commence w/c 1 March 2027					April 2027	

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	22 working days (average)	¹	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	2 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.

¹ The Environment and Sustainability Strategy Review was responded to after 99 working days. As such this increases the average for the year. Without this outlier, the average response times to reports was 15 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.

RSM UK Risk Assurance Services LLP is a limited liability partnership registered in England and Wales no. OC389499 at 6th floor, 25 Farringdon Street, London EC4A 4AB.

Definitions of Terms – Environment and Sustainability Strategy Review

The following definitions apply throughout this document unless the context requires otherwise:

Term	Definition
LGR	Local Government Reorganisation: The process of restructuring local government in England to replace the two-tier system (county and district councils) with single-tier into unitary authorities.
Net zero	Achieving an overall balance between greenhouse gases produced and those taken out of the atmosphere. This should be achieved through a rapid reduction in carbon emissions, but where zero carbon is not possible, offsetting through carbon credits or sequestration through technological or nature-based solutions needs to be utilised.
CEAP	A detailed plan adopted by Council C to respond to declared climate emergencies. It sets out specific actions, targets and timelines to reduce emissions and adapt to climate risks.
CEAPP	A governance body responsible for overseeing the implementation and progress of the CEAP.
MWG	Member Working Group is The Council's cross-party group of elected members overseeing the Environment and Sustainability Strategy and Action Plan.
PCC	Prosperous Communities Committee is The Council's committee with overall responsibility for the Strategy and scrutiny of performance.
SELCAN	Council A's Climate Action Network which is a collaborative shared arrangement framework for climate action across multiple councils.
Carbon reduction baseline	A starting point for measuring progress, for example, emissions levels before reduction actions have been implemented.
Co-benefits	Additional benefits beyond carbon reduction. These can include improved health, reduced fuel poverty and economic gains.
GHG	Greenhouse Gas Emissions are emissions contributing to climate change, including CO ₂ , CH ₄ and N ₂ O.
BNG	Biodiversity Net Gain is an approach to development and land management which aims to leave biodiversity in a measurably better state than before development took place. BNG is now a legal requirement in England, mandating a minimum of 10% net gain.
LAD	The Local Authority Delivery scheme is a UK government-funded programme designed to help local authorities deliver energy efficiency improvements to low-income households.

Term	Definition
HUG	Home Upgrade Grant is a government-funded initiative aimed at supporting energy efficiency upgrades in homes that are off the gas grid and occupied by low-income households.



1. Executive Summary

Introduction

West Lindsey District Council (“the Council”) has established a strong foundation for taking sustainability and climate action and addressing the impacts of climate change on the Council, its internal and external stakeholders, and the broader district.

The Council has developed its Environment and Sustainability Strategy (“the Strategy”) and associated Action Plan 2025 (“the Action Plan”), which set out an overarching target to be a net zero Council by 2050, including interim milestones and additional climate and sustainability-related actions under 10 key themes.

Users of this report should note that this review was advisory in nature, sitting within an Internal Audit plan. This work did not constitute an audit, and no audit opinion was signed as a result of this review. Therefore, the Council is not obliged to implement any of the recommendations if it does not see fit. The review aimed to provide recommendations and considerations for improvement, rather than an opinion on the Council’s current state of sustainability and climate action.

It should also be noted that this report was issued to the Council in January 2026. In June 2026, the Council provided feedback on the report to RSM. Therefore, subsequent amendments to the report have been made to incorporate the Council’s feedback.

Scope and Approach

The purpose of this review was to assess the Council’s implementation of the Strategy and its approach to the delivery of the accompanying Action Plan. The review focused on how the Council can continue to deliver on ambitions and targets in the short term, effectively monitor and report on progress, and plan for continual delivery of sustainable actions among future uncertainty brought about by the Local Government Reorganisation (LGR). The focus of this report is therefore on reviewing the Council’s reporting and ensuring the Action Plan will continue to deliver on sustainable initiatives both now and into the future post-LGR.

The UK, through the LGR, is in the process of a significant reorganisation of local government. The aim is to replace the existing two-tier system, in which services and functions are split across county and district councils, with new single-tier, unitary councils. The intended outcome of the LGR is to simplify local government arrangements, resulting in improved efficiency in decision making and delivery, streamlined public services, reduction in duplication of efforts, and improved clarity on responsibilities and accountabilities.

The review draws on the Council’s Environment and Sustainability Strategy and Action Plan 2025, supporting internal documentation, and interviews conducted with three stakeholders involved in delivery and progress monitoring of the Strategy and Action Plan, and energy efficiency projects within the Council.

Additionally, peer benchmarking was undertaken against five other councils selected in consultation with the Council. In light of the LGR and the potential for a future amalgamation of the Lincolnshire districts, the review focused on councils within Greater Lincolnshire. This report will be publicly available via the Council’s Governance and Audit Committee Papers on the Council’s webpage. To ensure confidentiality and the integrity of the review process, the peer councils have been anonymised.

- Council A (shared management arrangement);
- Council B (individual council within Council A);
- Council C (individual council);
- Council D (individual council); and
- Council E (individual council).

These peers were selected in consultation with the Council, based on their relevance to the LGR and ability to provide insights into both shared management arrangements and individual council strategies and operations. A review of Council A enabled an additional understanding as to how a unitary council may function post-LGR and how district-level climate priorities are integrated within a shared management arrangement.

In considering the peer benchmarking exercise, RSM considered and acknowledged the unique positions of each council benchmarked. Some councils were considerably more advanced in their climate action journeys, with greater internal resource capacities and capabilities. Therefore, whilst the peer benchmarking was used to inform improvement opportunities for the Council, the recommendations in this report are advisory in nature. As such, they should be reviewed by the Council and adapted based on internal capacity to help achieve cross-county success alongside their peers as a unitary authority.

Findings and Recommendations

Through the review, we found that the Council provides a comprehensive approach to reporting and delivering on carbon reduction initiatives across the Council’s operations and the district.

The Council has a strong foundation of project delivery, with well-established linkages between the Strategy and Action Plan, clear overall governance, and a track record for sourcing and delivering energy efficiency initiatives. A clear narrative is supported by actionable strategies for decarbonisation, measurable outcomes, and a thematic structure to the overall Strategy and Action Plan. Across all themes, short term ambitions are consistent with the overarching commitment to decarbonisation and net zero by 2050.

The Council's opportunity now is to enhance ownership and accountability for specific actions, progress monitoring and KPIs, climate adaptation and resilience planning and overall considerations for LGR developments. These enhancements will align the Council with neighbouring Council practices, improve overall progress monitoring and delivery, and position the Council for emerging LGR requirements.

Further details on the findings can be found in section 3. *Findings*, along with the full peer benchmarking in *Appendix C. Council Benchmarking*.

Drawing on these findings, peer benchmarking, and the Council's own strategies, plans and progress update reports, we have identified areas where progress reporting and delivery mechanisms are strong, aligning with high-performing peers. Additionally, we have identified key areas for improvements where the Council has the highest potential to enhance their reporting and delivery mechanisms.

A total of 15 key recommendations were subsequently developed and have been outlined across the five key focus areas which are provided in section 4. *Recommendations*. These recommendations are considerations rather than an opinion on the Council's current state. Any recommendations are therefore advisory in nature, and the Council should adopt and adapt these to ensure they are fit-for-purpose.

The following provides a summary of the main strengths and areas for improvement we drew from our findings:

Strengths

The Council demonstrates notable strengths in the following areas:

- **Linkage between the Strategy and Action plan:** The Council has demonstrated overall success at linking the key thematic areas of concern between the Strategy and the Action Plan. This provides a level of coherence which promotes a streamlined and focused approach to delivering on district-wide and Council-specific climate-related considerations.
- **Dedicated Project Delivery Team:** The Council demonstrates overall effective governance surrounding the Strategy and Action Plan. The Environment and Sustainability Member Working Group (MWG) acts as a cross-party group of elected members meeting regularly (every 4-6 weeks), responsible for developing, implementing, monitoring and reviewing the Action Plan. The Prosperous Communities Committee (PCC) also holds overall responsibility for the Strategy and scrutiny over any performance concerns.
- **Programme Delivery and Energy Efficiency Initiatives:** The Council exhibits overall successful service delivery for identifying and bidding for new funding opportunities and a strong track record of delivering multiple government-funded energy efficiency schemes (Local Authority Delivery Scheme, Home Upgrade Grant, Sustainable Warmth). Dedicated project officers significantly improved delivery capacity with key reporting and KPIs on specific projects and collaboration with

delivery partners (AEON, Yorkshire Energy Services) which have supported successful implementation of energy efficiency initiatives.

- **Strategic Partnerships and Community Engagement:** The Council has demonstrated success with initiatives for engaging the community and sharing climate-related and sustainability initiatives across the district. Additionally, energy efficiency work provides co-benefits, addressing fuel poverty alongside council strategies and themes.
- **Demonstrable Progress on Climate Action:** The Council underwent an internal audit over its climate change commitments in 2022, conducted by KPMG. This current review in 2026 has found that the Council has continued to develop its Strategy and Action Plan based on the recommendations provided by KPMG. In particular, the Council's updated Action Plan demonstrates clearer actions, outcomes, and measures for each activity alongside process improvements, including the use of the CESIA tool to assess climate impacts in decision-making.
- **Foundational Efforts towards LGR Preparedness:** The Council has performed a cross-county review of Lincolnshire councils' action plans through the Sustainability Officers Group. This review covered areas of commonality, demonstrating a considered approach to LGR preparation which considers cross-county collaboration.

Areas for Development

To remain aligned with best practice, enhance overall progress reporting and delivery, and prepare for LGR, the Council should focus on the following:

1. **Additional Planning for LGR:** There is limited consideration and integration of LGR within the Council's Strategy and Action Plan which reflects a broader gap in long term strategic planning. This approach risks future strategic misalignment with neighbouring councils, limiting the Council's ability to influence post-reorganisation priorities.
2. **Action Ownership and Accountability:** There are gaps regarding action ownership which may affect progress of delivery. Although overall responsibility lies with the MWG and the PCC, reporting could be enhanced by providing ownership for implementing specific actions and clear accountability for progress.
3. **Progress Monitoring, Reporting and KPIs:** There is inconsistency with the nature of tracking and reporting on progress. The Action Plan includes metrics which at times are unclear and lack clear KPIs. Key mechanisms at times provide limited detail on measurable progress updates leaving room for greater specificity and clarity to reporting and monitoring.
4. **Project Prioritisation:** Currently the Council's prioritisation of their climate actions lacks clear and considered planning. The Council's Carbon Management Plan identifies costs, but the Action Plan does not provide a structured approach to costing and prioritising projects over the next 18 months.

5. **Climate Adaptation and Resilience Plan:** Whilst there is no standalone climate adaptation and resilience strategy at the district level, the Council relies on Lincolnshire County Council's (LCC) adaptation and resilience strategy. This provides a foundation for the Council; however, the Council has not yet identified and adopted the district-level priorities into their existing Strategy and Action Plan.



2. Methodology

Review and Gap Assessment

The Council's current Strategy and Action Plan were assessed through a review of key documentation provided by the Council including internal policy review reports, strategies and project progress updates, alongside additional publicly available documents (see Appendix A for a full list of documents reviewed). The objective was to evaluate the implementation of the Council's Strategy, approach to delivery of the Action Plan, and to identify opportunities for continuing to build on positive delivery of targets, both now and in preparation for LGR and beyond.

Key documents were provided by the Council and reviewed, including the Environment and Sustainability Strategy and the Action Plan.

Additionally, three interviews were conducted with key stakeholders across the Council (see Appendix B for a full list of interviewees). These interviews provided insight into climate strategy delivery, project delivery and prioritisation, key governance structures including roles and responsibilities and how climate change considerations are integrated into operational activities.

The Council's Strategy and Action Plan were assessed with a particular focus around governance and oversight, project delivery and progress reporting mechanisms. The Strategy and Action Plan were first adopted in 2021 as a specific strategy to tackle the impact of climate change on the Council and the broader district. The Strategy has been continually developed to include significant updates in response to the impacts of climate change.

The Strategy and Action Plan outline ambitions and targets across 10 key themes, ensuring that climate considerations are fully integrated into decision-making processes and are aligned with the Council's 2050 net zero target. Within the Strategy each theme is supported by strategic aims, objectives and key outcomes. The Action Plan also provides key progress measurements and expected timeframes for achieving the associated action.

Peer Review

In addition to the review of the Strategy, Action Plan, and relevant internal documentation, a peer benchmarking exercise was undertaken to assess environment, sustainability and climate change strategies across five Greater Lincolnshire Councils. The following Councils were chosen through consultation with key stakeholders within the Council, supported by a strategy review and benchmarking exercise carried out as part of their work on the Lincolnshire Sustainability Officers Group.

- Council A (shared management arrangement);
- Council B (individual council within Council A);

- Council C (individual council);
- Council D (individual council); and
- Council E (individual council).

The benchmarking against Council A, which is already operating as a shared management arrangement, assessed how it leverages strategies, initiatives and efforts from the individual councils under its management arrangement. Our review of this shared management arrangement provided insights into how a unitary council could integrate district-level climate priorities into strategic planning and gave an understanding of how this may function post-LGR.

Council B was benchmarked as an individual council already operating under the amalgamated approach to provide insights on how it continues to deliver on and be responsible for climate action. Council C, Council D and Council E were benchmarked as individual councils within Greater Lincolnshire for general insights on environmental and sustainability strategies, actions, monitoring mechanisms, and progress reporting.

Publicly available strategies and climate action plans were reviewed and assessed against relevant themes which were considered in the document review. The peer review provided examples of reporting good practice including detailed action ownership disclosures, approaches to shared management arrangements and quantified metrics on targeted progress.

The findings have informed our recommendations and highlight areas where the Council could further develop its Strategy and Action Plan by incorporating practical examples of best practice from neighbouring Councils. It also highlighted how peer councils which may be amalgamated with the Council in the process of LGR, have comparable and recognisable targets which can be leveraged to provide combined progress towards net zero and other actionable goals in the long term.

The peer benchmarking recognised that councils demonstrated varying levels of maturity in relation to climate action, with differing levels of internal resources and capabilities. Accordingly, the benchmarking insights have been used to highlight potential areas for improvement for the Council, some of which are based on councils with greater resource availability and are therefore more aspirational, rather than prescribe fixed actions. The recommendations are therefore indicative and should be adapted internally by the Council to align with resource capacity.

Details of the peer benchmarking can be found in *Appendix C. Detailed Findings*.

3. Findings

Overview of Current Progress

The Council has made progress in embedding decarbonisation and climate considerations into governance and decision-making across its operations. The Strategy and Action Plan outline an overarching commitment to net zero 2050 with key interim targets and a focus on short term ambitions for decarbonising the Council and the district. These actions are underpinned by supplementary strategies such as the Carbon Management Plan and the Fleet Decarbonisation Strategy and structured annual progress reporting documentation.

The Council's approach to environmental and sustainability reporting is strong, with commitments on net zero, a clearly structured strategy built around key themes, and actions and outcomes with progress measured through their forward-looking Action Plan. These actions are implemented by the Council's programme delivery teams including the MWG, PCC and the Healthy and Accessible Homes Team which supports on energy efficiency initiatives.

Alongside these strengths, this review identified a number of areas where progress reporting could be strengthened to improve consistency, ownership and accountability, and demonstrable and measurable progress over time. Although actions are supported by outcomes and some progress monitoring measures, reporting often lacked key metrics, quantified KPIs, and action ownership to demonstrate progress and effectiveness.

The opportunity now is to integrate more detailed and specific reporting and monitoring metrics into the Action Plan to enhance consistency and measurability and ensure targets and ambitions are effectively monitored in the short term and into the longer-term post-LGR.

Summary of Findings: Areas for Improvement

The Council's Strategy and Action Plan were reviewed and assessed with consideration given to insights from the Council benchmarking process, general climate reporting best practice, and RSM experience and expertise. Detailed findings and peer benchmarking process can be found in *Appendix C*. A summary of the key areas for improvement are outlined below.

1. Additional Planning for LGR

Whilst the Council's current response to the LGR highlights foundational efforts towards solidifying cross-county collaboration, there is still an area for overall improvement with strategic planning and long-term policy integration. Currently, LGR is not referenced within the Strategy and Action Plan and consultation with key stakeholders indicates that the prospect of LGR has reduced appetite for updating the Action Plan or implementing long term capital projects.

Although this caution is understandable with the uncertainty surrounding timing and the final structure of the LGR, this approach may present material risks. There is a particular risk that uncommitted or unspent fiscal reserves may be reallocated or absorbed during the reorganisation.

Moreover, failure to integrate LGR considerations into strategic planning and long-term policy may result in misalignment with neighbouring Councils, limiting the Council's ability to influence post-reorganisation priorities. This could undermine continuity and long-term progress on key climate-related issues, including district-wide decarbonisation and coordinated emissions reduction initiatives.

2. Action Ownership and Accountability

The Council has outlined various actions across ten key thematic areas to support their commitment to becoming a net zero Council by 2050. While these themes cover a range of distinct operational and policy areas, including land use, energy and the Council's buildings and assets, the associated actions do not clearly outline responsible stakeholders or assigned ownership. The absence of named leads and accountability mechanisms limits transparency and weakens the Council's ability to effectively monitor and report progress against its stated objectives.

Without clear ownership, there is an increased risk that delivery of actions may be delayed or deprioritised, ultimately constraining the Council's capacity to demonstrate measurable progress towards its short-term ambitions and ultimately against their net zero target.

3. Progress Monitoring, Reporting and KPIs:

The Council's Action Plan sets out a series of measures to support the monitoring and reporting of progress, with each measure receiving an associated progress update which has been evidenced in the Annual Progress Report (2025). While these measures provide a broad framework for tracking delivery, there is inconsistency in the approach to progress monitoring and reporting across actions. In several instances, reporting mechanisms offer limited detail on measurable outcomes, reducing clarity and robustness of progress updates and limiting the ability to assess performance over time. For example, several actions rely on reporting defined only as "Narrative" or "Numbers" which do not outline clearly defined metrics or performance indicators.

Additionally, there is an absence of quantified KPIs and no clear reference to baseline outlined in the Carbon Management Plan for measuring progress on decarbonisation efforts. This approach limits the Council's ability to set actionable and measurable targets, weakens the effectiveness of reporting and undercuts progress against stated objectives.

4. Project Prioritisation:

The Council's current approach to project prioritisation is inconsistent across implementation strategies and plans. Evidence gathered through interviews with key internal stakeholders responsible for the development and oversight of the Council's net zero strategy indicates that project prioritisation processes are underdeveloped. While high-level cost considerations are reflected within other relevant strategy documents such as the Carbon Management Plan, the wider Action Plan is not fully costed or prioritised. Furthermore, there is no evidence of a structured or systematic framework in place to guide costing and prioritisation of projects over the next 18 months.

The absence of a clearly defined prioritisation and costing methodology constrains the Council's ability to focus resources on the most impactful and deliverable actions in the short term. This presents a risk to the effective delivery of near-term ambitions, reducing clarity around timelines, and funding requirements.

5. Climate Resilience and Adaptation Plan

The Council does not at present have an individual climate resilience or adaptation plan, relying on the LCC strategy. This provides a county-wide view of climate resilience goals and actions; however, the Council has failed to leverage the district-level actions within their Action Plan. This presents a material risk for the Council if they do not incorporate the geographical, socio-economic, and operational vulnerabilities of the district, as well as district-specific opportunities.

Failure to incorporate district-level actions from the LCC resilience and adaptation plan constrains the Council's development of targeted actions linked to their existing Strategy and Action Plan. This may reduce the effectiveness of progress monitoring and hinder the integration of resilience considerations into strategic planning and clearly defined local adaptation priorities.



4. Recommendations

Following on from our review of the Strategy and Action Plan, supported by neighbouring Council benchmarking and stakeholder engagement, we have developed 15 key recommendations aligned to the relevant areas for improvement discussed throughout the report.

These recommendations are designed to strengthen reporting mechanisms and support implementation of the Strategy and Action Plan with a focus on action accountability, progress monitoring and reporting, project prioritisation, climate resilience and adaptation and consideration of the LGR.

Each recommendation is based on:

- Review of key documentation including but not limited to the Strategy and the Action Plan, Carbon Management Plan, Fleet Decarbonisation Strategy, associated progress update reports;
- Council benchmarking insights, drawing on examples of good practice from individual Councils and shared management arrangements, to highlight practical improvements for reporting and monitoring delivery on climate-related actions, as well as opportunities to prepare for LGR whilst considering the varying internal resource capacity and viability of actionable improvements;
- Stakeholder feedback, ensuring recommendations reflect Council priorities and operational realities, including the LGR and the uncertainty this brings. Engagement with the Policy and Strategy Officer for Environment and Sustainability provided insight into how the Strategy and Action Plan are overseen and monitored by key governing bodies whilst also informing recommendations on improving project prioritisation, strengthening progress monitoring and reporting and updating the Action Plan by leveraging district-level actions in the existing county-wide adaptation and resilience plan; and
- RSM expertise and understanding of local Council climate strategy and the broader ESG reporting landscape.

Given the LGR and the Council's focus on delivering shorter term priorities in line with their Strategy and Action Plan, the recommendations have been developed with a short term view to strengthen governance, reporting and resilience in the immediate term while supporting continuity into the medium and long term. However, specific timeframes have not been assigned to each recommendation, as the Council is prioritising short term delivery considering the emerging requirements for LGR integration, and therefore timelines for implementation can be agreed upon internally within the Council that will enable the Council to work and align with peers going into the future.

To continue to build upon the efforts currently in place, the recommendations have been categorised as 'Foundational' or 'Ambition'. This approach has been taken so that recommendations are not prescriptive in nature and may instead guide the Council's internal prioritisation. 'Foundational' efforts may be more easily achieved in the shorter term, depending on resource constraints, while 'Ambition' recommendations provide opportunities for the Council to further align itself with leading peers and best practice.



Ref	Recommendation	Peer Analysis	Categorisation
1. Planning for LGR			
1.1	Create a scenario plan mapping actions that are West Lindsey specific and transferable to a unitary model. Specific consideration should be place on addressing planning around joint funding for climate actions.	SELCAN demonstrates how shared management arrangements can coordinate climate actions across authorities.	Foundational
1.2	Establish shared frameworks by initiating discussions with neighbouring councils on joint climate initiatives.	Council B embeds its Carbon Reduction Plan with SELCAN partnership, aligning targets and reporting formats for consistency across councils.	Foundational
1.3	Set aligned targets with Greater Lincolnshire peers with comparable baselines to measure progress.	Council E progress reporting against baselines could be adapted to align with other Greater Lincolnshire Councils.	Ambition
2. Action Ownership and Accountability			
2.1	Assign named leads for each action in the Action Plan. This would demonstrate improved accountability for specific actions, therefore providing a point of ownership for progress.	Council C assigned a theme champion and a lead officer for each action, providing progress updates to support council-wide progress monitoring.	Foundational
2.2	Develop a formalised escalation pathway to ensure off-track and slow-to-progress actions trigger escalation to senior leadership (MWG/PCC).	- Council C has a Climate Emergency Action Plan Panel (CEAPP) who oversee the delivery of each of their Action Plans. If an action owner is off track, then the relevant theme champion will be notified through the CEAPP. - SELCAN has defined subgroups for progress against overall strategy, the eight sub-groups have joint meetings with others working towards similar aims, every six weeks throughout the year.	Foundational

Ref	Recommendation	Peer Analysis	Categorisation
2.3	Continually review the purpose of the MWG and consider how to most effectively use the group to support the delivery of actions.	- Council C's CEAPP conducts a bi-monthly forum for senior leadership and member engagement. - SELCAN reviews progress alongside secretariat provided by other local councils.	Foundational
3. Progress Monitoring, Reporting and KPIs			
3.1	Provide further detail on progress reporting mechanisms within the Action Plan, moving away from unclear and non-specific measurements, utilising quantified KPIs per action aligned with key timeframes to enhance progress reporting.	- Council C uses SMART objectives and detailed progress metrics for each action including percentage completion and co-benefits. - Council C has quantified targets with an action costing scale for each action which are reported to the Corporate Management Team and Executive Board each quarter.	Foundational
3.2	Integrate progress reporting measurements such as Red Amber Green (RAG) within the Action Plan to provide updated visibility on areas of development and necessary areas for enhancement.	- Council C includes an RAG system used to indicate the status of each action. - Council E uses a Red Amber Green Blue (RAGB) rating to track progress on targets, informed by measurable progress.	Ambition
3.3	Include a baseline within the Strategy and Action Plan to measure progress particularly on carbon reduction across the Council and the district.	Council E outlines key measurements for reporting on progress including CO2 emissions with a measurable % for reduction against a baseline.	Ambition
4. Project Prioritisation			
4.1	Create an 18-month pipeline (timeline based on discussions with the Council) with estimated costs linked to budget cycles and proportionate to existing Council planning processes. Ensure short term actions are strategically aligned with Council resource capacity.	Council C includes cost estimates within Action Plan alongside weighted quarterly progress.	Foundational
4.2	Review project pipeline quarterly to update prioritisation based on funding changes, LGR developments and emerging risks.	Council C conducts quarterly reviews of its CEAP adjusting priorities based on quantifiable targets, workload and funding availability. Weighted progress targets allow flexibility for resource changes.	Foundational

Ref	Recommendation	Peer Analysis	Categorisation
4.3	Implement a prioritisation framework and scoring matrix, assigning weighted scores for each criterion to rank projects objectively. Consider: - Impact on carbon reduction; - Cost and funding availability; and - Deliverability.	Council B's Carbon Reduction Plan includes clear timeframes, lead officers and estimated costs for each action, enabling structured prioritisation.	Ambition
5. Climate Resilience and Adaptation Plan			
5.1	Adopt relevant district-level actions from the Lincolnshire Climate Change Adaptation Plan (2024-2030) into the Action Plan and monitor delivery through existing governance structures.	Council C aims to work in partnership with Lincolnshire County Council to support the development of a county-wide adaptation plan, incorporating Council C's interests in this work.	Foundational
5.2	Build upon existing district-wide climate projections in the LCC Technical Report to create a climate vulnerability assessment considering socio-economic and geographic vulnerabilities.	Council C has embedded climate adaptation into their Action Plan with a Climate Change Manager overseeing the incorporation of adaptation efforts across the district.	Foundational
5.3	Embed adaptation KPIs within the Climate Adaptation and Resilience Plan by defining measurable indicators within the district.	Council E integrates biodiversity and water efficiency KPIs into its climate strategy, linking resilience measures to measurable outcomes.	Ambition



Appendix A. Documents Reviewed

The following documents have been reviewed:

- 10 Themes of the Climate Change Strategy Summary
- Agenda Document for Prosperous Communities
- Appendix 1 WLDC EST Review
- Biodiversity Duty Officer group Meeting minutes
- CESIA 1 Year Assessment
- CESIA IN Project Methodology
- Climate Action Scorecards
- Climate Change KPMG Evidence Summary
- Climate Environment Sustainability Tool User Guidance
- Draft Carbon Offsetting Scheme Report (Draft)
- East Lindsey Overview Committee Climate Benchmarking
- Energy reduction for WLDC assets project documentation
- Environment and Sustainability Action Plan Annual Progress Report
- Fleet Investment (June 2023)
- Green Thread Portfolio Presentation
- Guidance for completing Climate Change and Sustainability Implications
- Lincolnshire Sustainability Officer Group Minutes
- Public Reports Pack Environment and Sustainability Working Group (2021-2024)
- Vehicle Decarbonisation Strategy
- Waste Contract Bid (Sept 2023)
- West Lindsey District Council Carbon Management Plan 2021-2026
- West Lindsey District Council Environment and Sustainability Strategy
- West Lindsey Environment and Sustainability Action Plan 2025
- WLDC Economic Recovery
- WLDC Final audit report Climate Change



Appendix B. Interviews Conducted

Interview Number	Stakeholder Name	Stakeholder Role	Interview Date
1	Steve Leary	Policy and Strategy Officer – Environment and Sustainability	12 th December 2025
2	Veronica Edwards	Healthy and Accessible Homes Team Leader	17 th December 2025
3	Matthew Lill	Energy Efficiency Project Officer	17 th December 2025



Appendix C. Council Benchmarking

Through consultation with the Council, our benchmarking process included Council A to understand how shared management arrangement integrate district-level climate priorities and how this can provide insights post-LGR. Other individual Councils which provided insights on individual strategies, governance and reporting practices. The review highlighted best practices such as clear action ownership, structured monitoring and quantified progress metrics. These insights helped to inform recommendations for WLDC to strengthen its Strategy and Action Plan, align with peers and support joint progress with a consideration of future LGR collaboration.

Our benchmarking process reviewed publicly available documents from each other Councils including climate Strategies, Action Plans and Carbon Reduction Plans. Our results have been organised thematically into the below table focusing on governance, progress mechanisms, targets and commitments and community engagement. This helped to gain an overview of reporting maturity across these Councils and helped to consider gaps for improvement and areas which would inform recommendations for The Council's existing Strategy and Action Plan.

Benchmarking – Detailed on following page

	Council A	Council B	Council C	Council D	Council E
Overview	▪ Council A has developed their strategy as a sub-regional, collaborative framework rather than a replacement for individual council strategies. ▪ Council A has utilised its Climate Action Network (SELCAN) to promote organised and structured community engagement and delivery of strategy across its associated councils. ▪ It provides demonstrable evidence of governance mechanisms within the SELCAN and its delineation of subgroup monitoring. To enhance this further, the council could include progress reporting mechanisms within its strategy to highlight how progress is monitored and achieved within the timeframes provided.	▪ As part of the SELCAN, Council B is involved in the collaborative framework on climate action. However, the council is still responsible for its own climate-related targets, e.g. reaching emissions reduction across the district. ▪ The Carbon Reduction Plan outlines emissions reduction targets (45% reduction by 2027) against a 2019 baseline with projects identified to reduce ELDC emissions.	▪ The council is focused on tracking progress within its Action Plan and climate strategy. Progress on these is reported for each individual action, with additional metrics for measurement incorporated within each risk theme. ▪ This is essential for accurate and adaptive reporting. Additionally, as the council reports on themes on a quarterly basis, there is potential for interim tracking of progress. ▪ Escalation pathways and goal ownership are well established and the Climate Emergency Action Plan Panel (CEAPP) acts as an oversight body to ensure continual development on each goal.	▪ The council provides an overview of its action strategy which outlines 8 key themes. The overall progress is mapped in relation to longer term strategies on carbon reduction and metrics on short term achievements are limited.	▪ The council provides an overview of its key decarbonisation strategies. ▪ The reporting is relatively mature in terms of progress mechanisms, and the council is able to outline and track progress with key metrics, and key owners.

	Council A	Council B	Council C	Council D	Council E
Governance Structure	- The SELCAN drives strategic thinking and decision-making across the 3 Councils, overseeing performance and stakeholder engagement. The SELCAN owns and reviews progress against the strategy and has defined subgroups for ensuring progress against the overall strategy. - The council reviews progress alongside secretariat provided by other local councils.	- The Carbon Reduction Plan is embedded as a corporate priority, integrated within the SELC partnership. - Executive Board approved the plan and annual footprint reports are also routed through this group.	Climate Change Strategy: - The Climate Change Strategy and its review are overseen by the Assistant Director of Planning and Climate Change, with Executive Board holding accountability. - Executive Board conducts a quarterly review. - CEAPP conducts a bi-monthly forum for senior leadership and member engagement. Climate Action Plan: - There is a Lead Officer for each action is responsible for providing progress updates to support the council-wide progress monitoring process. - There is oversight from the CEAPP to climate action owners to assist with progress. - Each action includes an action lead within progress tables.	The Climate Action Strategy is formally approved through the council's ModernGov process and includes an Executive Summary outlining leadership roles and decision oversight.	- The Climate Change Vision Group, composed of representatives from all service areas and directories, is used to monitor council emissions and identify and implement opportunities for net zero by 2030. - The Decarbonisation Plan was reviewed by the Policy Scrutiny Committee and final approval was awarded by Executive Committee. - A Climate Change Manager develops and coordinates climate policies and strategies.



Progress Mechanisms	▪ The SELCAN core steering group meets quarterly. The 8 subgroups have joint meetings with others working towards similar aims, every 6 weeks throughout the year. ▪ SELCAN's Marketing, Education and Community Engagement subgroup prioritised the creation of a website, social media channels and a Communications Plan, which sets out a framework for engagement. ▪ Each subgroup has its own priority proposal to take forward over the coming 12-18 months including transport, business, and nature-based solutions. ▪ The Environment Policy outlines 4 themes for SELC to focus on to protect and recover the natural environment of the combined district councils.	Carbon Reduction Action Plan: ▪ Outlines actions with clear quarterly delivery timeframes and completion deadlines. The Plan includes an associated lead officer and any estimated costs associated with the action.	Climate Change Strategy: ▪ Annual reporting on GHG emissions. ▪ The Climate Emergency Action Plan (CEAP) undergoes quarterly review by the council's Executive Board and separately every 2 months by the CEAP Panel, which includes senior management and councillors. ▪ Newsletter updates are provided quarterly or periodically to report on progress. Climate Action Plan: ▪ Quarterly reporting is carried out to monitor all live actions within the Action Plan. ▪ These updates are presented to the Corporate Management Team and Executive Board as part of the council's Quarterly Performance Reporting. ▪ End of year progress is reported and shared with full Council. ▪ Quarterly progress targets are set for each action. These include SMART objectives. In most cases, the progress is evenly split across each quarter, but some actions will have weighted progress targets to reflect the nature of the action or to accommodate other known workloads. ▪ If an action owner is off track, the relevant theme	▪ Emissions changes are reported annually. ▪ Outlines key completed or ongoing initiatives.	▪ Targets and timescales are stipulated for the actions towards the objectives. ▪ There is a designated responsible service area for the associated goals, which includes the specific responsible party and the working group. ▪ Includes RAGB rating to track progress. ▪ Includes metrics used to measure the progress on targets, e.g. CO2e emissions. ▪ The reporting document must be reviewed and updated annually to incorporate new insights in line with the targeted metrics.
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	Council A	Council B	Council C	Council D	Council E
			champion will be notified through the CEAPP. - There are action owners who report and provide progress updates on their actions. There is a Red-Amber-Green (RAG) rating system used to indicate the status of each action. - Each action has narrative on progress and future steps integrated within reporting. - Reporting is highly mature with percentages of progress against targets for each quarter, action leads, cost estimates and co-benefits of each goal.		
Targets and Commitments	- Committed to a thematic review of climate-related concerns across the councils. These include transport, built environment, energy and renewables, business, agriculture, food, water resources, nature-based solutions, and visitor economy. - Includes a Strategic Action Plan, which outlines the 'Action', 'Outcome' and 'Timeframe'. - There is an additional communications and engagement strategic plan which includes both monitoring measures and timeframes.	Carbon Reduction Plan: - Net zero by 2040 and 45% reduction in GHG emissions by 2027. This target covers a range of emissions sources that are under both direct and indirect control of the council. - Outlines areas of key emissions reduction potential. - Details a plan for key stakeholder engagement, however, this is likely to have been superseded by the SELCAN.	- Commitment to a 95% reduction in GHG emissions by 2030 from a 2008/9 baseline. - Commitment to a 95% reduction by 2030 on wider community GHG emissions. - Considers co-benefits within its target setting. - Carbon emissions reductions are monitored via the council's emissions reporting webpage.	2030 Targets: - Reduce organisational carbon footprint by 30% by 2030 and reach net zero by 2050. - Energy efficiency and renewable energy generation. - Low carbon economy. - Wildlife habitats are valued and maintained. - Reduce transport emissions. - Utilise waste in the circular economy.	Has specified targets for different themes all within the decarbonisation plan, for example, transport, but also incorporates non carbon issues such as nature based solutions and biodiversity water efficiency measures.

	Council A	Council B	Council C	Council D	Council E
Community Engagement	- Successful collaboration with student volunteers from Lincoln University. - Questionnaire provided to businesses and residents to gauge favoured approaches for upcoming projects. - Provides media campaigns and workshops to track awareness and participation.	Committed to establishing a forum for residents and businesses to engage in supporting district-wide carbon actions.	- Newsletters help to engage with the community on climate actions. - Community climate case studies include 'TravelLight' to promote active travel and the Heckington Show promoting energy saving actions.	The strategy sets out the council's approach for engaging with residents, businesses and community groups.	- The strategy sets out the council's approach for engaging with residents, with a particular focus on community engagement for Biodiversity Net Gain (BNG). - In 2023, the council joined forces with Local Motion and the University of Lincoln to hold a series of public engagement events and climate assembly sessions to enable the community to be involved in climate decision making.
Comparative Maturity Rating	Medium	Medium	High	Low	Low
Limitations	The strategy table lacks measurement methods to clearly demonstrate implementation of desired actions and outcomes. It does not include specific quantified KPIs to monitor progress against a measurable baseline. This also contradicts the layout of the communications and engagement strategy which outlines both monitoring methods and timeframes.	There is absence of project level metrics and reporting measures beyond carbon reduction measures.	Although they include a version control table, when progress is reported incrementally on the live webpage, this could create challenges for assurance as there is no publicly available live audit trail.	- There is limited evidence of a targeted and structured approach to goal setting beyond narrative. - Performance tracking metrics are not outlined.	- Unspecified accountability channels. Although actions span multiple service areas and roles, there is no clear assignment of lead officers/service level responsibilities. - There is limited frequency of formal reviews, as this is currently only annual.

	Council A	Council B	Council C	Council D	Council E
Comparison to The Council District Council	Comparisons: ▪ Categorisation of thematic actions with timeframes and progress reporting frameworks. Areas for enhancement for The Council: ▪ Categorise sub-groups for goal ownership and progress reporting. ▪ Quarterly meetings to evaluate progress on goals set out in Action Plan. ▪ Collaborative nature of the partnership allows for shared ownership of risks. ▪ There are some issues with collaborative reporting on GHG emissions and would require further scrutiny/shared framework for reporting.	Areas for enhancement for The Council: ▪ Could improve on the specificity of target ownership and reporting metrics for carbon reduction. Would be good to integrate within project level targets to enhance upon Council B's carbon reduction plan. ▪ Embed within a wider district plan similar to SELCAN.	Comparisons: ▪ Categorisation of thematic actions with timeframes and progress reporting frameworks. Areas for enhancement for The Council: ▪ Could improve progress reporting in a similar manner to Council C - include measurable quarterly updates around targets and goals. ▪ Assign target owners to each action. ▪ Enhance escalation pathways around goals - the action lead is expected to meet deadlines on targets and will be monitored by the CEAPP to ensure progress development.	Comparisons: ▪ The Council has a more well-established and detailed progress mechanism in place for targets and goal tracking.	Areas for enhancement for The Council: ▪ Could improve progress reporting in a similar manner to Council E- include measurable updates around targets and goals. ▪ Assign target owners to each action.

OUTCOME OVERVIEW – FOLLOW UP 2

Background:

We have undertaken a review to follow up on progress made to implement the previously agreed management actions from the following audits that were due for completion by 28 February 2026:

- IT Operations (1.24/25)
- Staff Appraisal Process (3.24/25)
- Project and Programme Management (7.24/25)
- Procurement (8.24/25)
- Fraud Risk Assessment Follow up (1.25/26)
- Members Onboarding and Training (4.25/26)
- Grant Funding and Management (5.25/26)

The focus of this review was to provide assurance over the progress made against previously agreed management actions. We have considered a total of 18 actions, consisting of 12 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 **little progress** in implementing agreed management actions. Of the actions considered, testing found that nine actions had been implemented or superseded, five actions were partially implemented, and the remaining four actions were not implemented.

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)
IT Operations (1.24/25)	3	3	0	0	0	3
Staff Appraisal Process (3.24/25)	3	2	1	0	0	2
Project and Programme Management (7.24/25)	3	0	3	0	0	0
Procurement (8.24/25)	2	0	0	2	0	0
Fraud Risk Assessment Follow up (1.25/26)	4	2	0	1	1	3
Members Onboarding and Training (4.25/26)	2	1	0	1	0	1
Grant Funding and Management (5.25/26)	1	0	1	0	0	0
Total	18	8 (44%)	5 (28%)	4 (22%)	(6%)	9 (50%)

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: IT Operations (1.24/25)	Implemented (Medium) The backup management section of the ICT Disaster Recovery Policy will be updated to include provisions for: • Encrypting all backups to ensure data security; • Implementing periodic testing of backups to verify data integrity and functionality; and • Establishing a process for regular review of backup logs with documented evidence of these reviews. Moreover, backup data restore testing will be conducted on a scheduled and/or rotational basis to validate that data will be recoverable in the case of a disaster.
	Implemented (Low) The West Lindsey/North Kesteven Network Topology Diagram will be updated to accurately reflect the high availability pair firewalls and all current network configurations.
	Implemented (Low) The hardened standard baseline build for servers will be formally, documented and approved.
Assignment: Staff Appraisal Process (3.24/25)	Implemented (Low) Management will review and update the Performance and Development Appraisal Policy where necessary, to ensure it reflects the current practices. The policy will be reviewed and approved by the Management Team.
	Implemented (Low) Management will review and ensure that the role descriptors reflect the most current job position and duties of the staff members.
Assignment: Fraud Risk Assessment Follow up (1.25/26)	Superseded (Medium) Superseded to remove duplicate action To develop and monitor an action tracker for all the management actions that are outstanding, which includes dates to be completed by and action owners.
	Implemented (Medium) Assign action owners and dates following this audit for any areas still requiring completion.

Assignment title	Management actions
	Implemented (Medium) Ensure the Fraud Risk Assessment Action Plan is regularly updated and reported on, with a live version being available for all action owners to be able to access.
Assignment: Members Onboarding and Training (4.25/26)	Implemented (Low) Management will ensure that the Member Development Group is formally reconvened following the recruitment of the new Member Development Officer. Regular meetings will be scheduled to provide ongoing oversight of Councillor training and development activities, helping to ensure that training needs are being proactively identified