Governance and Audit Committee	
21 July 2026	

Subject: Value for Money Risk Assessment 2025/26

Report by:	KPMG LLP (UK)
Contact Officer:	Caroline Capon Corporate Finance Team Leader caroline.capon@west-lindsey.gov.uk

Executive Summary:

The annual Value for Money Risk Assessment report as at 31 March 2026 presented by the Councils external auditors KPMG LLP(UK)

Appendices to Report

- **VfM risk assessment for the year ending 31 March 2026**

RECOMMENDATION(S):

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

1. Introduction

1.1 This report presents the annual Value for Money Risk Assessment as of 31 March 2026 and is presented by the Councils external auditors KPMG LLP(UK).

1.2 It is a requirement for external audit to report to the Governance and Audit Committee their risk assessment of the Councils value for money, finance and governance arrangements.

ASSOCIATED IMPLICATIONS

Legal: None

Financial: FIN/63/27/GA/CC

There are no financial implications arising from this report.

Staffing: None

LGR implications: N/A

Equality and Diversity including Human Rights: None

Data Protection Implications: None

Climate Related Risks and Opportunities: N/A

Section 17 Crime and Disorder Considerations: N/A

Health Implications: N/A

Risk Assessment:
None

Title and Location of any Background Papers used in the preparation of this report:

Call in and Urgency:

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

i.e. is the report exempt from being called in due to urgency (in consultation with C&I chairman)	**Yes**		**No**	**X**

Key Decision:

A matter which affects two or more wards, or has significant financial implications	**Yes**		**No**	**X**