

<b>ACTIONS FROM THE AUDIT AND GOVERNANCE COMMITTEE MEETING HELD ON WEDNESDAY 01 FEBRUARY 2023.</b>			
<b>45.</b>	<b>INTERNAL AUDIT PROGRESS REPORT - DECEMBER 2022:</b>	<b>Officer</b>	<b>Action Taken</b>
<b>(a)</b>	In relation to a credit note raised for £195k for the incorrect amount, page 44 of the Agenda refers. The Assistant Director, Finance to provide further information outside of the meeting to avoid identifying the business concerned.	<b>SK</b>	<b>Further information has been requested from the service department and will be circulated separately.</b>
<b>(b)</b>	The Assistant Director, Finance to provide a response as to why Subscription (Recurring) Invoices were issued (in relation to an invoice valued in excess of £100k), page 44 of the Agenda refers.	<b>SK</b>	<b>Further information has been requested from the service department and will be circulated separately.</b>
<b>46.</b>	<b>ANNUAL BUDGET REPORT, MEDIUM TERM FINANCIAL STRATEGY, FINANCIAL STRATEGIES &amp; COUNCIL TAX:</b>		
<b>(a)</b>	Following queries raised on Kingfisher Caravan Park (relating to the commentary for targets set versus the numbers achieved for Kingfisher Caravan Park (KCP) and the disappointing figures which would reduce the budget), the Section 151 to ask the budget holder to provide a response to all Members of the Committee.	<b>CM/AF</b>	<b>CM forwarded to Andy Fisher.</b>
<b>(b)</b>	The Section 151 Officer to seek a response from the service involved with the Green Homes Grant Scheme in relation to what checks and balances had been put in place to ensure that residents were protected against unscrupulous people who may wish to take advantage of residents.	<b>CM/SB</b>	<b>The Group Manager - Climate Change and Environment has provided a response at Appendix A to the Action Sheet.</b>
<b>(c)</b>	The Section 151 Officer to provide Members with an update on prudential indicators following the review of the Capital Programme for an up-to-date position.	<b>CM/SK</b>	<b>This was included in the budget report to Full Council on 1<sup>st</sup> March 2023</b>
<b>(d)</b>	The Interim Treasury and Investment Manager to provide Members with information relating to	<b>SH</b>	<b>A detailed response is</b>

	what the Council's total loan was to Invest East Lindsey, what had been paid to date and whether this was on forecast and if not, details on the variances.		<b>being prepared.</b>
<b>(e)</b>	The Interim Treasury and Investment Manager to seek an update with regards to work currently underway with the external treasury advisors on incorporating ESG factors.	<b>SH</b>	<b>Having spoken to Link Group they have confirmed that work continues on how they would be able to incorporate ESG factors into their counterparty investment criteria. This is likely to involve a change in their "passport" computer system used by clients and requires consideration as to where the appropriate meaningful information can be obtained. This is an ongoing project under consideration by Link and timescales are not available at this time.</b>
<b>47.</b>	<b>AUDIT PLANNING UPDATE AND PROGRESS REPORT:</b>		
<b>(a)</b>	The Section 151 Officer to provide a detailed response in relation to the BID levy, including the process for the monies that were within the accounts, together with payments made after the BID had closed.	<b>CM/SK</b>	<b>A confidential briefing is being delivered to Committee after the meeting closes.</b>

<b>(b)</b>	In relation to a concern raised on the lateness of government accounts, the Section 151 Officer to draft a letter to the National Audit Office with the Committee's concerns.	<b>CM/SK</b>	<b>This is being prepared for the Chairman.</b>
<b>48.</b>	<b>RISK MANAGEMENT REPORT:</b>		
<b>(a)</b>	The Insights and Transformation Manager to pick up with the Assistant Director on whether a risk needed to be added to the register in the event that the Partnership was to move to a unitary authority.	<b>SR</b>	<b>This will be considered as part of the development of the partnership risk register.</b>
<b>(b)</b>	<u>Risk CORP002 – Uncertainty of future Lincshire flood defence scheme.</u> The Insights and Transformation Manager to raise with the Assistant Director, Planning and Strategic Infrastructure on whether Risk CORP002 needed elevating from medium to high.	<b>SR</b>	<b>Referred to AD and updated in risk report.</b>
<b>(c)</b>	The Insights and Transformation Manager to pass on to the relevant AD whether there should be a risk added to the register for climate change.	<b>SR</b>	<b>This will be considered as part of the risk review process.</b>
<b>(d)</b>	The Insights and Transformation Manager to present the updated format of the risk management framework to the next meeting in draft form for Members to feed into.	<b>SR</b>	<b>Referenced in risk report; this will come forward following input from internal audit.</b>
<b>49.</b>	<b>ANNUAL UPDATE INFORMATION GOVERNANCE:</b>		
	The Data Protection Officer to provide Members with some guidance on how to seek further information through an internal process, rather than submitting a FOI.	<b>RS/AS</b>	<b>This will be supplied under separate cover.</b>