

## ELDC Audit and Governance Committee Work Programme 2024/25

### JUNE 2024

EAST LINDSEY WED 19 JUNE 2024	RESPONSIBLE OFFICER
Q4 Risk Report 2023/24	Group Manager — Insights and Transformation (Suzanne Rolfe)
Internal Audit Annual Report and Opinion 2023/24	Internal Audit Manager (Matthew Waller)
Combined Assurance Report	A.D (Governance) and Monitoring Officer (John Medler)
Appointment of Members to the Constitutional Working Group	A.D (Governance) and Monitoring Officer (John Medler)
Annual Governance Statement - Action Plan Update	A.D (Governance) and Monitoring Officer (John Medler)
Committee Work Programme 2024/25	Democratic Services
<b>Briefing:</b> Presentation on Towns Fund Projects following close of Meeting	Deputy CX — Programme Delivery (Adrian Sibley)
<b>Self-Assessment Action (2):</b> To arrange an annual meeting between the A&G committee and the external auditors	Democratic Services / KPMG (James Boyle)

### SEPTEMBER 2024

EAST LINDSEY WED 11 SEPT 2024	RESPONSIBLE OFFICER
Partnership Annual Safeguarding report 2023/24	A.D. Wellbeing and Community Leadership / Wellbeing Service Manager (Emily Spicer / David Postle)
Centre for Governance and Scrutiny Report	N/A
Q1 Risk Report 2024/25	Group Manager — Insights and Transformation (Suzanne Rolfe)
Q1 Treasury Report 2024/25	Treasury and Investment Manager, PSPS (Sean Howsam)
Internal Audit Progress Report	Internal Audit Manager (Matthew Waller)
Procurement Exemption Register (6 monthly update unique to ELDC)	Head of Procurement and Contracts PSPS (Martin Gibbs)
External Auditors Progress Report	External Audit Manager, Mazars (Mark SurrIDGE)
Indicative External Audit Plan and Strategy Memorandum for the year ending 31 March 2024	External Audit Director, KPMG (James Boyle)
External Auditors Progress Report	External Audit Director, KPMG (James Boyle)
Audit and Governance Annual Report 2023/2024	Democratic Services
Appointment of Independent Co-Opted Members	A.D Governance and Monitoring Officer (John Medler)
Committee Work Programme 2024/25	Democratic Services
Update on Invest East Lindsey Limited (Exempt Report)	Deputy Chief Executive - Programme Delivery (Adrian Sibley) / Scrutiny and Policy Officer (Rebecca James)

## OCTOBER 2024

<b>EAST LINDSEY OCT 30 2024</b>	<b>RESPONSIBLE OFFICER</b>
External Audit Completion Report 2021/2022	External Audit Manager, Mazars (Mark SurrIDGE/Bethan Frudd)
Audited Financial Statements including Annual Governance Statement 2021/22	Deputy Chief Finance Officer, PSPS (Ellie Stacey)
Draft Financial Statements including Annual Governance Statement 2022/23	Deputy Chief Finance Officer, PSPS (Ellie Stacey)
Treasury Annual Report 2022/23	Treasury and Investment Manager, PSPS (Sean Howsam)
Mid Term Treasury report 2024/2025	Treasury and Investment Manager, PSPS (Sean Howsam)
Information Governance Annual Update	Information Manager/Data Protection Manager (Richard Steele)
Appointment of Independent Co-Opted Members	Assistant Director, Governance and Monitoring Officer (John Medler)
Committee Work Programme 2024/25	Democratic Services
<b>Briefing:</b> Presentations from Fund Managers (After the Meeting)	Treasury and Investment Manager, PSPS (Sean Howsam)

## NOVEMBER 2024 (Extraordinary Meeting)

<b>EAST LINDSEY 27 NOV 2024</b>	<b>RESPONSIBLE OFFICER</b>
Draft VFM Progress Report 21/22 and 22/23	External Audit Manager, Mazars (Mark SurrIDGE/Bethan Frudd)
Audit Strategy and Completion Report for 22/23	External Audit Manager, Mazars (Mark SurrIDGE/Bethan Frudd)
Annual Governance Statement 2022/23 and Financial Statements 2022/23 (Partially deferred)	Deputy Chief Finance Officer, PSPS (Ellie Stacey)
Draft Financial Statements including Annual Governance Statement 2023/24	Deputy Chief Finance Officer, PSPS (Ellie Stacey)
Treasury Annual Report 2023/24	Treasury and Investment Manager, PSPS (Sean Howsam)
<b>Briefing:</b> Budget considerations and risks update (After the Meeting)	Deputy Chief Executive (Corporate) and Section 151 Officer (Christine Marshall)

## DECEMBER 2024 (Reconvened Extraordinary Meeting)

<b>EAST LINDSEY 13 Dec 2024</b>	<b>RESPONSIBLE OFFICER</b>
Annual Governance Statement 2022/23 and Financial Statements 2022/23	Deputy Chief Finance Officer, PSPS (Ellie Stacey)

## JANUARY 2025

<b>EAST LINDSEY</b>	<b>RESPONSIBLE OFFICER</b>
<b>29 JAN 2025</b>	
Quarter 2 Risk Report 2024/25	Group Manager – Insights and Transformation (Suzanne Rolfe)
Update on changes to Statutory Guidance: "Capital Finance: Guidance on Minimum Revenue Provision" and the IFRS9 Statutory Accounting Override for Pooled Investments	Treasury and Investment Manager, PSPS Limited (Sean Howsam)
Draft Treasury Management Policy and Treasury Management Strategy Statement, Minimum Revenue Provision Policy Statement and Annual Investment Strategy 2025/2026	Treasury and Investment Manager, PSPS Limited (Sean Howsam)
Draft Budget Report 2025/26 – 2029/30	Chief Finance Officer, PSPS Limited (Sam Knowles)
Internal Audit Progress Report – January 2025	Internal Audit Manager (Matthew Waller)
External Audit Plan & Strategy for the year ending 31 March 2024	External Audit Director, KPMG (James Boyle) / External Audit Manager, KPMG (Rosie Kelly)
Constitution Working Group	A.D Governance and Monitoring Officer (John Medler)
Committee Work Programme 2024/25	Democratic Services
<b>Briefing:</b> Global Internal Audit Standards	Internal Audit Manager (Matthew Waller)
<b>Self-Assessment Action (3 &amp; 4):</b> Annual Review of Effectiveness of Audit and Governance Committee including evaluation of knowledge, skills & training needs	Scrutiny and Policy Officer (Rebecca James)

## FEBRUARY 2025 (Extraordinary Meeting)

<b>EAST LINDSEY</b>	<b>RESPONSIBLE OFFICER</b>
<b>12 FEB 2025 PROVISIONAL</b>	
Financial Statements 2023/24 including Annual Governance Statement	Deputy Chief Finance Officer, PSPS Limited (Ellie Stacey)
Final Year-end Report to the Audit & Governance Committee (ISA260) for the year ending 31 March 2024	External Audit Director, KPMG (James Boyle) / External Audit Manager, KPMG (Rosie Kelly)
Draft Auditors Annual Report for East Lindsey District Council for the year ending 31 March 2024	External Audit Director, KPMG (James Boyle) / External Audit Manager, KPMG (Rosie Kelly)

## MARCH 2025

<b>EAST LINDSEY</b> <b>26 MAR 2025</b>	<b>RESPONSIBLE OFFICER</b>
Q3 Risk Report 2024/25	Group Manager – Insights and Transformation (Suzanne Rolfe)
Q3 Treasury Report 2024/2025	Treasury and Investment Manager, PSPS (Sean Howsam)
Draft Internal Audit Plan 2025/26	Internal Audit Manager (Matthew Waller)
Internal Audit Progress Report	Internal Audit Manager (Matthew Waller)
Combined Assurance Report	A.D (Governance) and Monitoring Officer (John Medler)
Draft AAT	External Audit Director, KPMG (James Boyle)
Financial Statements – Accounting Policies 2024/2025	Deputy Chief Finance Officer, PSPS Limited (Ellie Stacey)
Procurement Exemptions - 6 monthly update (unique to ELDC)	Head of Procurement and Contracts, PSPS (Martin Gibbs)
Update on Invest East Lindsey Limited (6 monthly update unique to ELDC)	Deputy Chief Executive - Programme Delivery (Adrian Sibley) / Scrutiny and Policy Officer (Rebecca James)
Update in respect of RIPA 2000	A.D. Regulatory (Christian Allen)
Draft A & G Committee Work Programme 2024/25	Democratic Services
<b>Training:</b> To invite all Council Members to undertake Treasury Management Training on an annual basis	Democratic Services / Robert Baxter – Link Group – Through Treasury and Investment Manager PSPS
<b>Training:</b> Risk Training for Committee Members (After the Meeting) (TBC)	Suzanne Rolfe (Group Manager, Insights and Transformation)

## MAY 2025 – Date to be confirmed.

<b>EAST LINDSEY</b> <b>DATE TBC</b>	<b>RESPONSIBLE OFFICER</b>
Draft External Audit Plan 24/25	External Audit Director, KPMG (James Boyle)

<b>Further Training, Briefings and Meetings</b>	
<p><b>Self-Assessment Action (1):</b> To ensure the Terms of reference explicitly address the core areas of counter fraud and corruption, value for money, ethics and standards, and financial management.</p> <p><b>Update November 2024:</b> The Constitution Working Group last met on 12<sup>th</sup> November 2024.</p>	Constitution Working Group

<p><b>Self-Assessment Action (5):</b> To have training and support sessions at the start or end of each A&amp;G Meeting - For 24/25 this should cover risk, treasury management, A&amp;G roles and functions, organisational knowledge, and general updates.</p> <ul style="list-style-type: none"> <li>• <del>Towns Fund Projects Update – 19<sup>th</sup> June 2024</del></li> <li>• <del>Annual Training 12<sup>th</sup> July 2024 / 11<sup>th</sup> September 2024</del></li> <li>• <del>Budget Considerations 27<sup>th</sup> November 2024</del></li> <li>• Global Internal Audit Standards Briefing 29<sup>th</sup> January 2025</li> <li>• Treasury Management – March 2025 (TBC)</li> </ul>	<p>Democratic Services</p>
<p><b>Self-Assessment Action (6):</b> For the Chair and Vice Chair to meet with the Leader of the Council and Finance Portfolio Holder twice a year.</p> <ul style="list-style-type: none"> <li>• Meetings took place in May and November 2024.</li> </ul>	<p>Chairman of Audit and Governance Committee</p>