ELDC Audit and Governance Committee Work Programme 2025/26

JUNE 2025

EAST LINDSEY (1) WED 26 JUNE 2025	RESPONSIBLE OFFICER
~~Local Government Reorganisation~~	~~Assistant Director, Corporate (James Gilbert)~~
~~Q4 Risk Report 2024/2025~~	~~Group Manager, Insights and Transformation (Suzanne Rolfe)~~
~~Internal Audit Annual Report and Opinion 2024/25~~	~~Internal Audit Manager (Mark Harrison)~~ ~~Head of Internal Audit (Claire Goodenough)~~
~~Treasury Annual Report 2024/25~~	~~Treasury and Investment Manager PSPS (Sean Howsam)~~
~~Annual Governance Statement (AGS) 2024/25~~	~~Group Manager – Insights and Transformation (Suzanne Rolfe)~~
~~Unaudited Financial Statements 2024/2025~~	~~Deputy Chief Finance Officer, PSPS (Ellie Stacey)~~
~~External Audit Plan & Strategy for the year ended 31 March 2025~~	~~External Audit Director, KPMG (James Boyle) / External Audit Manager, KPMG (Rosie Kelly)~~
~~Budget Preparation 2026/27 - Approach & Process~~	~~Interim Director of Finance and S151 Officer (Brendan Arnold)~~
~~Review of the Council's Property Fund Investments (Exempt Report)~~	~~Treasury and Investment Manager, PSPS (Sean Howsam)~~
~~Appointment of Members to the Constitutional Working Group~~	~~Democratic Services~~
~~Committee Work Programme 2025/26~~	~~Democratic Services~~
~~**Presentation:** Towns Fund Projects (After Meeting)~~	~~Deputy Chief Executive, Programme Delivery (Adrian Sibley)~~
~~**Training:** To invite all Council Members to undertake Treasury Management Training on an annual basis~~	~~Democratic Services / Treasury and Investment Manager (Sean Howsam)~~

SEPTEMBER 2025

EAST LINDSEY (2) WED 10 SEPT 2025	RESPONSIBLE OFFICER
~~Partnership Annual Safeguarding report~~	~~A.D. Wellbeing and Community Leadership / Wellbeing Service Manager (Emily Spicer / David Postle)~~
~~Q1 Risk Report 2025/26~~	~~Group Manager, Insights and Transformation (Suzanne Rolfe)~~
~~Q1 Treasury Report 2025/26~~	~~Treasury and Investment Manager, PSPS (Sean Howsam)~~
~~Internal Audit Progress Report - September 2025~~	~~Internal Audit Manager (Mark Harrison)~~
~~Internal Audit Charter~~	~~Internal Audit (Claire Goodenough/Mark Harrison)~~
~~Procurement Exemption Register (6 monthly update unique to ELDC)~~	~~Head of Procurement and Contracts PSPS (Martin Gibbs)~~
~~External Auditors Progress Report 2024/25 (Verbal Update)~~	~~External Audit Director, KPMG (James Boyle)~~
~~Audit and Governance Annual Report 2024/2025~~	~~Democratic Services~~
~~Draft Memorandum of Understanding (MoU) for Overview and Scrutiny Committee and Audit and Governance Committee~~	~~Chairman of Audit and Governance / Chairman of Overview~~
~~Committee Work Programme 2025/26~~	~~Democratic Services~~

~~Update on Invest East Lindsey Limited (Exempt Report)~~	~~Deputy Chief Executive - Programme Delivery (Adrian Sibley) / Scrutiny and Policy Officer (Rebecca James)~~
~~**Briefing/Training:** Private session with the Internal Auditors (After meeting)~~	~~Internal Audit (Claire Goodenough/Mark Harrison)~~

NOVEMBER 2025 Meeting start time of 10.45am

EAST LINDSEY (3) **NOV 19 2025**	**RESPONSIBLE OFFICER**
~~**Briefing:** Audited Financial Statements (To take place prior to the start of the meeting between 10.15am – 10.45am)~~	~~Head of Finance Delivery - Technical and Corporate, PSPS (Ellie Stacey)~~
~~Local Government Reorganisation~~	~~Chief Executive (Rob Barlow)~~
~~Counter Fraud, Bribery and Corruption Policy~~	~~Director of Finance and Section 151 Officer (Russell Stone)~~
~~Proposed Amendments to the Council's Contract Procedure Rules~~	~~Head of Procurement and Contracts, PSPS (Martin Gibbs)~~
~~Quarter 2 Risk Report 2025/2026~~	~~Business Intelligence and Change Manager (Corey Gooch)~~
~~Annual Governance Statement - Action Plan Update~~	~~Group Manager, Insights and Transformation (Suzanne Rolfe)~~
~~Draft Auditor's Annual Report for East Lindsey District Council - Year-ended 31st March 2025~~	~~External Audit Director, KPMG (James Boyle)~~
~~East Lindsey District Council Year end report to the Audit and Governance Committee for the year ended 31 March 2025~~	~~External Audit Director, KPMG (James Boyle)~~
~~Audited Financial Statements including Annual Governance Statement 2024/25~~	~~Head of Finance Delivery - Technical and Corporate, PSPS (Ellie Stacey)~~
~~2025/26 Mid-Term Treasury Report~~	~~Treasury and Investment Manager, PSPS (Sean Howsam)~~
~~Information Governance Annual Update 2024/25~~	~~Group Manager for Information Governance and Data Protection Officer (Richard Steele)~~
~~Committee Work Programme 2025/26~~	~~Democratic Services~~
~~**Training Session:** Assurance Training Session with the Internal Auditors~~	~~Head of Internal Audit (Claire Goodenough)~~

JANUARY 2026

EAST LINDSEY (4)	**RESPONSIBLE OFFICER**
14 JAN 2026	
Draft Treasury Management Policy Statement; Draft Treasury Management Strategy Statement, Minimum Revenue Provision Policy Statement and Annual Investment Strategy 2026/27; and Treasury Management & Investment Management (Non-Treasury) Principles and Practices	Treasury and Investment Manager, PSPS (Sean Howsam)
Internal Audit Progress Report – January 2026	Internal Audit (Claire Goodenough/Mark Harrison)
Committee Work Programme 2025/26	Democratic Services
Self-Assessment Action 2025-26 (6): An annual self-assessment of effectiveness of the A&G Committee to be undertaken (After the Meeting)	Scrutiny and Policy Officer (Rebecca James)

FEBRUARY 2026 (Extraordinary Meeting)

EAST LINDSEY (E)	RESPONSIBLE OFFICER
18 FEB 2026	
External Audit Final Report	External Audit Director, KPMG (James Boyle) / External Audit Manager, KPMG (Rosie Kelly)
Audit of Building Control Service by Building Safety Regulator	Assistant Director, Regulatory (Christian Allen) Group Manager Building Control (Pauline Lyons) Portfolio Holder for Planning (Councillor Tom Ashton)
Training Session: Fraud Training	To be arranged through Internal Audit (Mark Harrisson)

MARCH 2026

EAST LINDSEY (5) 25 MAR 2026	RESPONSIBLE OFFICER
Q3 Risk Report 2025/26	Group Manager, Insights and Transformation (Suzanne Rolfe)
Q3 Treasury Report 2025/2026	Treasury and Investment Manager, PSPS (Sean Howsam)
Combined Assurance Report 2025/26	A.D (Governance) and Monitoring Officer (John Medler)
Internal Audit Progress Report – March 2026	Internal Audit (Claire Goodenough/Mark Harrison)
Draft Internal Audit Plan 2026/27	Internal Audit (Claire Goodenough/Mark Harrison)
Indicative External Audit Strategy and Planning Report 2025/26	External Audit Director, KPMG (James Boyle) / External Audit Manager, KPMG (Rosie Kelly)
Financial Statements 2025/26 - Accounting Policies	Head of Finance Delivery - Technical and Corporate, PSPS (Ellie Stacey)
Procurement Exemptions - 6 monthly update (unique to ELDC)	Head of Procurement and Contracts, PSPS (Martin Gibbs)
Regulation of Investigatory Powers Act (RIPA) 2000 – Update	A.D. Regulatory (Christian Allen) Group Manager Public Protection (Donna Hall)
Audit and Governance Committee's Annual Self-Assessment Action Plan	Scrutiny and Policy Officer (Rebecca James)
Draft A & G Committee Work Programme 2024/25	Democratic Services Officer
Update on Invest East Lindsey Limited (6 monthly update unique to ELDC) (Exempt Report)	Deputy Chief Executive - Programme Delivery (Adrian Sibley) / Scrutiny and Policy Officer (Rebecca James)
Training: Risk Training for Committee Members (After the Meeting)	Group Manager, Insights and Transformation (Suzanne Rolfe)

Self-Assessment Actions 2025-26

Further Training, Briefings and Meetings	Timescale	Responsible Officer
Self-Assessment Action (1): To complete the knowledge and skills framework for all A&G members	September 2025	Scrutiny and Policy Officer (Rebecca James)
Self-Assessment Action (2): To improve PFH engagement / attendance at meetings (also senior leadership attendance at A&G meetings) **Update May 2025:** Separate calendar invites and Teams links have been provided to all Executive Board Members to encourage virtual attendance at meetings.	Ongoing (check quarterly)	Chairs and Vice Chairs of A&G and Overview Committees
Self-Assessment Action (3): Training for 25/26 work programme – risk, treasury management, organisational knowledge, MRP, management and supervision of linked entities and council owned companies (good governance) ~~• Partnership Pensions Training – 9th June 2025 at 6pm via Teams~~ ~~• Treasury Management Training – 26th June 2025 (After meeting)~~ ~~• Towns Fund Projects Update – 26th June 2025 (After meeting)~~ ~~• Partnership A&G Committee Training 23rd June 2025 at 6pm via Teams~~ ~~• Partnership A&G Committee Chairs/Vice-Chairs Training 13th July 2025 at 6pm via Teams~~ ~~• Partnership A&G Committee Training (Repeat Session) 28th July at 6pm via Teams~~ ~~• Private session with the Internal Auditors 10th September 2025 (After meeting)~~ ~~• Pre-Meeting briefing on the Financial Statements 19th November 2025~~ ~~• Assurance Training Session with the Internal Auditors 19th November 2025~~ • Risk Training – March 2026 (TBC)	Ongoing	Democratic Services
Self-Assessment Action (4): Tracker for A&G actions / recommendations – not just the internal audit actions **Update 03/12/25**: A tracker for monitoring the Actions from the Annual Governance Statement has been added to the Work Programme.	July 2025	Democratic Services
Self-Assessment Action (5): To improve on joint working and information sharing between A&G and Overview Committees. **Update November 2025:** A Memorandum of Understanding was approved by the Overview Committee at its Meeting on 22 July 2025 and by the Audit and Governance Committee at its Meeting on 10th September 2025	September 2025	Chairs and Vice Chairs of A&G and Overview Committees

Self-Assessment Action 2025-26 (6): An annual self-assessment of effectiveness of the A&G Committee to be undertaken	January 2026 (Annual)	Scrutiny and Policy Officer (Rebecca James) / Internal Auditors

Annual Governance Statement Action Tracker

Action (Update to Significant Governance Issues 2024/25)	**Lead**	**Status**
In-year Audit Committee update and review of AGS and action plan on Forward Plan for 2024/25 (from internal audit annual report)	AD Governance and Monitoring Officer	Complete
Monitoring of controls around procurement cards (following no assurance audit)	DCX S151 Officer/PSPS	Complete and follow up audit undertaken
Monitoring of controls around payroll reconciliation (following limited assurance audit)	DCX S151 Officer/PSPS	Complete and follow up audit undertaken
Align key elements of Council constitutions	AD Governance and Monitoring Officer	Partnership alignment programme paused pending more clarity around Local Government Reorganisation.
Relaunch of the Member Development Group across the Partnership	AD Governance and Monitoring Officer	Closed - Agreement for sovereign Member Development approach to continue in each Council with opportunities for sharing development opportunities where appropriate.
Action (Internal Audit Report 2024/25)	**Lead**	**Timescale**
Establishing improved governance and processes to support the preparation of the 2026/27 budget and MTFS	S151 Officer	April 25 – March 26
Monitor the government's plans for remote meetings, proxy voting and standards arrangement and develop policies and procedures as appropriate	AD Governance and Monitoring Officer	April 25 – March 26