

Governance and Audit Committee



SOUTH
KESTEVEN
DISTRICT
COUNCIL

Thursday, 13 November 2025 at 2.00 pm
Council Chamber - Council Offices, St. Peter's Hill, Grantham. NG31 6PZ

Committee Members: Councillor Tim Harrison (Chairman)
Councillor Paul Wood (Vice-Chairman)

Councillor Robert Leadenham, Councillor Bridget Ley, Councillor Rhea Rayside, Councillor Rob Shorrocks, Councillor Paul Stokes, Councillor Sue Woolley, Vacancy (Conservative) and Alan Bowling

Agenda

This meeting can be watched as a live stream, or at a later date, [via the SKDC Public-I Channel](#)

1. **Apologies for absence**
2. **Disclosure of interests**
Members are asked to disclose any interests in matters for consideration at the meeting.
3. **Minutes of the meeting held on 24 September 2025** (Pages 3 - 10)
4. **External Audit Annual Governance Report** (Pages 11 - 26)
5. **Internal Audit Progress Report** (Pages 27 - 37)
6. **Co-opted Member** (Pages 39 - 42)
This report provides the Governance and Audit Committee with an opportunity to extend the term of office for the incumbent External Co-opted Member.
It is likely that the Committee will be recommended to exclude the press and public during the discussion of this agenda item because under Section 100 (A) 4 of the Local Government Act 1972, it is likely, that if they were present, there could be disclosed to them exempt information as defined in the relevant paragraphs of Part 1 of Schedule 12A of the Act.

Published and dispatched by democracy@southkesteven.gov.uk on Wednesday, 5 November 2025.

☎ 01476 406080

Karen Bradford, Chief Executive
www.southkesteven.gov.uk

- 7. Treasury Management Report Quarter 2 2025/26** (Pages 43 - 50)

Regulations issued under the Local Government Act 2003 require the Council to produce regular reports on treasury and debt management operations. This report meets the requirements of the CIPFA Code of Practice on Treasury Management (the Code).
- 8. Corporate Plan 2024-27: Key Performance Indicators Report - Mid-Year (Q2) 2025/26** (To Follow)

To present the Council's performance against the Corporate Plan 2024-27 Key Performance Indicators (KPIs) within the purview of this Committee for Quarter Two 2025/26.
- 9. Counter Fraud Annual Report 2024/25** (Pages 51 - 56)

One of the key areas for Governance and Audit Committee, as part of its terms of reference, is to monitor and review the counter fraud arrangements in place and the activities that are being undertaken to mitigate those risks.
- 10. Safeguarding Annual Report 24/25** (Pages 57 - 67)

In accordance with Article 9 (Regulatory Framework – xxiii) of the Constitution, this report presents to the Governance and Audit Committee the Annual Report on Safeguarding. The report provides an overview of the Council's involvement in the safeguarding of children, young people and vulnerable adults for 2024/2025
- 11. Work Programme 2025 - 2026** (Pages 69 - 71)

To consider the Committee's Work Programme for 2025 – 2026.
- 12. Any other business, which the chairman, by reasons of special circumstances, decides is urgent.**

Meeting of the Governance and Audit Committee

**Wednesday, 24 September 2025,
10.00 am**



**SOUTH
KESTEVEN
DISTRICT
COUNCIL**

Committee Members present

Councillor Paul Wood (Vice-Chairman)
Councillor Robert Leadenham
Councillor Bridget Ley
Councillor Rhea Rayside
Councillor Paul Stokes
Councillor Sue Woolley
Alan Bowling

Cabinet Members present

Councillor Ashley Baxter
Councillor Philip Knowles

Officers

Richard Wyles, Deputy Chief Executive and Section 151 Officer
David Scott, Assistant Director of Finance and Deputy Section 151 Officer
James Welbourn, Democratic Services Manager
Alison Hall-Wright, Director of Housing and Projects (Deputy Monitoring Officer)
Joshua Mann, Democratic Services Officer
Tracey Elliott, Governance and Risk Officer
Phil Swinton, Emergency Planning and Health & Safety Lead
Ashley McClean, Health & Safety and General Compliance Officer
Gurpreet Dulay, Internal Auditor
Paul Akanbi, Internal Auditor
Matt Humphrey, RSM UK

28. Apologies for absence

Apologies for absence were received from Councillors Tim Harrison, Rob Shorrock and Mark Whittington.

29. Disclosure of interests

No interests were disclosed.

30. Minutes of the meeting held on 23 July 2025

The minutes of the meeting held on 23 July 2025 were proposed, seconded and agreed as an accurate record.

31. Updates from previous meeting

It was NOTED that the outstanding actions from the previous meeting had been completed.

The Leader of the Council entered the Council Chamber.

32. Internal Audit Progress Report

The item reported on the audit of voids management, with both the design opinion and effectiveness opinion rated as 'moderate.'

The areas of strength identified included:

- Regular reporting on performance data, trends, and key challenges with Key Performance Indicators (KPIs) established.
- Restructured service area with clear roles, including management, supervision, inspection, planning, and cost-tracking.
- The South Kesteven Void Quality Standard (SKVQS) set out requirements for safety, compliance and tenant-ready standards.
- Monthly meetings with major void contractors with a designated Contract Officer to manage the relationship.

The areas of concern identified included:

- Underperforming KPIs were not consistently linked to tangible action plans or escalation.
- A lack of formal criteria defining major and minor voids, leaving classification open to interpretation.

The Internal Auditor also introduced the Global Risk Landscape report.

This was the result of a survey of 500 senior business leaders, questioned about the current global risk landscape. The result of the survey was that 69% of companies said they were risk-averse or risk-minimising, whilst 74% of executives said embedding risk thinking into their business culture was a priority.

During discussions, Members commented on the following:

- It was confirmed that an updated Voids Management Policy was yet to be presented as officers were awaiting the completion of the Voids Management audit. The updated Voids Management Policy was anticipated in December 2025, and was scheduled to run for a three year period.

- It was confirmed that the new digital project planning system was being trialled before being rolled out.
- It was queried why major voids were included in the average void duration figure. Confirmation was given that some benchmarking criteria was broken down by void type, with these regularly being presented to the Housing Overview and Scrutiny Committee.
- Members praised the improvements made by the Voids Team.
- A Member noted the full-page colour printing in the report and urged fellow Members to use digital copies.

The Internal Audit Progress Report was noted by the Committee.

33. Internal Audit Follow up report

15 medium recommendations (83%) had been completed from 2024/2025 reviews.

One medium recommendation for the Homelessness audit was still in progress and discussions with the Head of Service and Safeguarding Lead were ongoing.

Two recommendations (Income Generation and Business Continuity Plan) were not yet due for follow-up.

Overall, the Internal Auditor believed this was a strong performance and demonstrated a good culture for improving internal controls and processes.

During discussions, Members commented on the following:

- It was confirmed that the ongoing medium recommendation from the Homelessness audit was due to the policy awaiting Cabinet approval.

The Internal Audit Follow up report was noted by the Committee.

34. Risk Management Annual Report 2024/25

The Risk Management Annual Report 2024/25 was presented by the Cabinet Member for Corporate Governance & Licencing.

The Strategic Risk Register had been regularly reviewed by the Governance & Audit Committee, with the 19 March 2025 meeting also including a report on emerging risks.

Heads of Service and Service Managers, as part of the completion of their service plans, were asked to identify their current service risks. This full register was reviewed to identify if there were any trends or if further consideration was needed in respect of any risks that may need to be included in the Strategic Risk Register if appropriate.

A review of the process for considering service risks was to be undertaken in 2025/26 to establish if the current process was fit for purpose.

Officers of the Senior Team also produced an Annual Assurance Statement for 2024/25 which assessed the effectiveness of the key control environment within their areas of responsibility. The overall assurance level revealed that managers 'Fully Agreed' with 83% of the statements on assurance with the remainder being 14% 'Partially Agreed'; 1% 'Not Agreed' and 2% 'Don't Know'.

The Action Plan for 2025/26 was presented to the Committee within section 7 of the report.

Following the presentation of the report, it was proposed, seconded, and AGREED that the Governance and Audit Committee approved the Risk Management Annual Report 2024/25.

35. Strategic Risk Register Update

The Strategic Risk Register update was presented by the Cabinet Member for Corporate Governance and Licencing.

In accordance with Governance and Audit Committee's workplan, the Strategic Risk Register was presented to Committee three times a year for review.

Outlined in Appendix A of the report, there were 11 Strategic Risks, compared to the 15 previously reported. The remaining Strategic Risks were:

- Successful/serious cyber security attack on the Council.
- Serious safeguarding failure by the Council.
- Unable to maintain financial sustainability.
- Unable to maintain and build sufficient staffing capacity and capability.
- Unable to meet requirements of new regulations and legislation affecting the Council.
- Major governance failure.
- Significant fraud/ theft successfully committed against the Council.
- Societal, demographic and cultural changes impacting on communities within the district.
- Increasing levels of homelessness and meeting the challenges of maintaining quality social housing provision within the district.
- The implications and general uncertainty of Local Government Reorganisation on the Council.
- Not leveraging the opportunities of Devolution.

During discussions, Members commented on the following:

- Members queried the mindset towards risks that were removed. Officers confirmed the Council would remain aware of the issue but ultimately did not see them as causing a strategic risk.
- It was confirmed that the strategic risk identified related to all cases of homelessness, rather than differentiating between single-person or families.
- It was queried whether cyber security training was to be held for all Members, with Members urging the importance of this. It was confirmed relevant training accompanied the rollout of two-factor authentication and a Cyber Security Policy was going to Cabinet in October.
- Clarity was sought to the definition of 'hungry' within the context of the Council's risk appetite. Attention was drawn to a glossary within Appendix B, confirming a definition of 'hungry' in this context.
- It was noted that a priority order of risks was outlined within the Matrix in Appendix B of the report.

Following discussions, it was proposed, seconded, and AGREED that the Governance and Audit Committee approved the updated Strategic Risk Register.

36. Annual Health and Safety report 24/25

The Annual Health and Safety Report 2024/25 was presented by the Cabinet Member for Corporate Governance and Licencing.

The Health and Safety Annual report 2024/25 demonstrated that the Council's commitment to health and safety and its performance had been strong. The Council provided a varied range of services, some of which presented a higher risk due to the nature of works and the frequency with which they were undertaken.

The annual report identified that the Council had seen a significant increase in the number of accidents/incidents when compared to the previous year. The Health and Safety team provided both operational and technical support to the Council and also undertook reviews and audits into the use of and adherence to guidance and best practice.

The annual report also provided an update on Business Continuity and Emergency Planning action for 2024-25. For the second year SKDC faced unprecedented and record-breaking river water levels/extremes of weather and the subsequent impact on the fluvial system. The Council again provided support to the affected communities both in response and through recovery.

During discussions, Members commented on the following:

- It was confirmed that some instances of vehicle accidents had resulted in dismissal of officers. Workshops were also being held.
- It was confirmed that all SKDC vehicles were fitted with trackers.

- It was queried what response had been taken following the two instances of assault. It was confirmed that no officers had been injured but equipment had been broken and the Exercise with Caution List had been updated. The other instance had been reported to the Police with appropriate action taken.
- Clarification was sought about the response taken following the instance of electrical handling. It was confirmed that new equipment was subsequently used to identify hidden cables.
- It was confirmed that there were no undue concerns arising from the Martyn's Law Working Group.

The Annual Health and Safety Report 2024/25 was noted by the Committee.

37. Local Government and Social Care Ombudsman Annual Review Letter 2024/2025

The Local Government and Social Care Ombudsman Annual Review Letter 2024/2025 and Housing Ombudsman Landlord Performance Report 2024/25 was presented by the Cabinet Member for Corporate Governance and Licencing.

The letters compiled complaint statistics with the relevant ombudsman during the 2024/25 period.

During the period 1st April 2024 – 31st March 2025 a total of 19 cases were referred to the Local Government Ombudsman. None of the cases were upheld.

During 2024/25 the Housing Ombudsman made determinations on 4 cases, resulting in 11 findings, 18 orders with just 2 recommendations across all cases.

During discussions, Members commented on the following:

- It was noted that two cases had been upheld since the report was published. However, these were for the 2025/26 reporting period and therefore not included within this report.

The Local Government and Social Care Ombudsman Annual Review Letter 2024/2025 and Housing Ombudsman Landlord Performance Report 2024/25 was noted by the Committee.

38. Work Programme 2025 - 2026

It was noted that the Financial Regulations item would be moved to the January meeting.

Following a suggestion at Full Council, the suggestion was made for a review of the frequency of certain Member training to be included within the upcoming constitutional amendments item.

39. Any other business, which the chairman, by reasons of special circumstances, decides is urgent.

There was none.

The meeting concluded at 11.13 am.

This page is intentionally left blank

Auditor's Annual Report for South Kesteven District Council

Year-ended 31 March 2025

—

3rd November 2025

DRAFT

Contents

DRAFT

Key Contacts

Salma Younis
Director
salma.younis@KPMG.co.uk

Robert Fenton
Senior Manager
robert.fenton@kpmg.co.uk

Ellie Andrews
Assistant Manager
ellie.andrews1@kpmg.co.uk

	Page
01 Executive Summary	4
02 Value for Money	7
a) Financial Sustainability	9
b) Governance	11
c) Improving economy, efficiency and effectiveness	14

Our audit report is made solely to the members of South Kesteven District Council ('the Council'), as a body, in accordance with Part 5 of the Local Audit and Accountability Act 2014. Our audit work has been undertaken so that we might state to the members of the Council, as a body, those matters we are required to state to them in an auditor's report and for no other purpose.

To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Council and the members of Council, as a body, for our audit work, for our auditor's report, for this Auditor's Annual Report, or for the opinions we have formed.

External auditors do not act as a substitute for the Council's own responsibility for putting in place proper arrangements to ensure that public business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively.



01

Executive Summary

Executive Summary

DRAFT

Purpose of the Auditor’s Annual Report

This Auditor’s Annual Report provides a summary of the findings and key issues arising from our 2024-25 audit of South Kesteven District Council (the ‘Council’). This report has been prepared in line with the requirements set out in the Code of Audit Practice published by the National Audit Office (the ‘Code of Audit Practice’) and is required to be published by the Council alongside the annual report and accounts.

Our responsibilities

The statutory responsibilities and powers of appointed auditors are set out in the Local Audit and Accountability Act 2014 (the Act). Our responsibilities under the Act, the Code of Audit Practice and International Standards on Auditing (UK) (‘ISAs (UK)’) include the following:



Financial Statements - To provide an opinion as to whether the financial statements give a true and fair view of the financial position of the Council and of its income and expenditure during the year and have been properly prepared in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting 2024/25 (‘the CIPFA Code’).



Other information (such as the narrative statement) - To consider, whether based on our audit work, the other information in the Statement of Accounts is materially misstated or inconsistent with the financial statements or our audit knowledge of the Council.



Value for money - To report if we have identified any significant weaknesses in the arrangements that have been made by the Council to secure economy, efficiency and effectiveness in its use of resources. We are also required to provide a summary of our findings in the commentary in this report.



Other powers - We may exercise other powers we have under the Act. These include issuing a Public Interest Report, issuing statutory recommendations, issuing an Advisory Notice, applying for a judicial review, or applying to the courts to have an item of expenditure declared unlawful.

In addition to the above, we respond to any valid objections received from electors.

Findings

We have set out below a summary of the conclusions that we provided in respect of our responsibilities.

Financial statements and other information	<p>The Code of Audit Practice requires us to issue the Auditor’s Annual Report no later than 30 November of each year. In order for us to comply with this requirement, we have issued this Auditor’s Annual Report prior to the completion of our work in relation to the financial statements and other information.</p> <p>Consequently, we have not reached our conclusions in respect of these areas.</p>
Value for money	<p>We identified no significant weaknesses in respect of the arrangements the Council has put in place to secure economy, efficiency, and effectiveness in the use of its resources.</p> <p>We will update our commentary prior to issuing a final version of this report in February 2026. Further details are set out on page 8.</p>
Whole of Government Accounts	<p>We are required to perform procedures and report to the National Audit Office in respect of the Council’s consolidation return to HM Treasury in order to prepare the Whole of Government Accounts.</p> <p>As the National Audit Office has not yet informed us that we are not required to perform any further procedures, we are unable to confirm that we have concluded our work in this area.</p>
Other powers	<p>See overleaf. Note that, as we are still performing our procedures in relation to the financial statements, we may choose to exercise our other powers in relation to the 2024-25 audit in the future.</p>

Executive Summary

DRAFT

There are several actions we can take as part of our wider powers under the Act:

Public interest reports

We may issue a Public Interest Report if we believe there are matters that should be brought to the attention of the public.

If we issue a Public Interest Report, the Council is required to consider it and to bring it to the attention of the public.

As at the date of this report, we have not issued a Public Interest Report this year.

Judicial review/Declaration by the courts

We may apply to the courts for a judicial review in relation to an action the Council is taking. We may also apply to the courts for a declaration that an item of expenditure the Council has incurred is unlawful.

As at the date of this report, we have not applied to the courts.

Recommendations

We can make recommendations to the Council. These fall into two categories:

1. We can make a statutory recommendation under Schedule 7 of the Act. If we do this, the Council must consider the matter at a general meeting and notify us of the action it intends to take (if any). We also send a copy of this recommendation to the relevant Secretary of State.
2. We can also make other recommendations. If we do this, the Council does not need to take any action, however should the Council provide us with a response, we will include it within this report.

As at the date of this report, we have not raised any other recommendations.

Advisory notice

We may issue an advisory notice if we believe that the Council has, or is about to, incur an unlawful item of expenditure or has, or is about to, take a course of action which may result in a significant loss or deficiency.

If we issue an advisory notice, the Council is required to stop the course of action for 21 days, consider the notice at a general meeting, and then notify us of the action it intends to take and why.

As at the date of this report, we have not issued an advisory notice this year.

In addition to these powers, we can make performance improvement observations to make helpful suggestions to the Council. Where we raise observations we report these to management and the Governance & Audit Committee. The Council is not required to take any action to these, however it is good practice to do so and we have included any responses that the Council has given us.

02

Value for Money

Value for Money

Introduction

We are required to be satisfied that the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources or ‘value for money’. We consider whether there are sufficient arrangements in place for the Council for the following criteria, as defined by the Code of Audit Practice:



Financial sustainability: How the Council plans and manages its resources to ensure it can continue to deliver its services.



Governance: How the Council ensures that it makes informed decisions and properly manages its risks.



Improving economy, efficiency and effectiveness: How the Council uses information about its costs and performance to improve the way it manages and delivers its services

We do not act as a substitute for the Council’s own responsibility for putting in place proper arrangements to ensure that public business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively. We are also not required to consider whether all aspects of the Council’s arrangements are operating effectively, or whether the Council has achieved value for money during the year.

Approach

We undertake risk assessment procedures in order to assess whether there are any risks that value for money is not being achieved. This is prepared by considering the findings from other regulators and auditors, records from the organisation and performing procedures to assess the design of key systems at the organisation that give assurance over value for money.

Where a significant risk is identified we perform further procedures in order to consider whether there are significant weaknesses in the processes in place to achieve value for money.



DRAFT

We are required to report a summary of the work undertaken and the conclusions reached against each of the aforementioned reporting criteria in this Auditor’s Annual Report. We do this as part of our commentary on VFM arrangements over the following pages.

We also make recommendations where we identify weaknesses in arrangements or other matters that require attention from the Council.

Summary of findings

Our work in relation to value for money is complete. However, we may make some minor changes to the commentary prior to issuing the final version of this report.

	Financial sustainability		Governance		Improving economy, efficiency and effectiveness	
Commentary page reference	8		11		14	
Identified risks of significant weakness?	x	No	✓	Yes	x	No
Actual significant weakness identified?	x	No	x	No	x	No
2023-24 Findings	No significant weakness identified		No significant weakness identified		No significant weakness identified	
Direction of travel	↔		↔		↔	

Value for Money

National context

We use issues affecting Councils nationally to set the scene for our work. We assess if the issues below apply to this Council.

Local Government Reorganisation

The Government has announced proposals to restructure local government throughout England. County and District councils (and, in some cases, existing Unitary authorities) will be abolished and replaced with new, larger Unitary authorities, which will (in many cases) work together with peers in a regional or sub-regional Combined Authority. Authorities which are unaffected by these proposals may still see changes in local police and fire authorities and in the Councils they already work in collaboration with.

Restructuring has, in some cases, resulted in differing views on how services should be provided in their regions – with little consensus on how previously separate organisations will be knitted together. Councils will need to ensure that investment decisions are in the long-term interest of their regions, and that appropriate governance is in place to support decision making.

Financial performance

Over recent years, Councils have been expected to do more with less. Central government grants have been reduced, and the nature of central government support has become more uncertain in timing and amount. This has caused Councils to cut services and change the way that services are delivered in order to remain financially viable.

Whilst the Government has indicated an intention to restore multi-year funding settlements, giving Councils greater certainty and ability to make longer-term investment decisions, the Government has also proposed linking grant funding to deprivation. For some authorities this presents a significant funding opportunity, whereas for others this reinforces existing financial sustainability concerns and creates new financial planning uncertainties.

Housing

Landlords, including Councils, are required to take action to ensure homes are compliant with fire safety legislation and new regulations to improve building safety. These regulations have increased the costs faced by landlords, caused loss of income where properties were void for repairs, and increased the risk of regulatory action should improvements not be made. The Regulator of Social Housing has also raised frequent concerns regarding the ability of Councils to comply with their consumer standards, in particular around treating tenants fairly and ensuring homes are safe. This has increased the cost of compliance, whilst housing budgets remain under significant financial strain. At the same time, Councils are also experiencing significant financial pressure in temporary accommodation budgets, due to high demands on services and difficulty in obtaining suitable accommodation.

DRAFT

Local context

South Kesteven District Council employs more than 500 staff and manages a combined revenue and capital budget exceeding £100 million. The Council delivers services across four main areas: Corporate, Governance and Public Protection; Finance, Property and Waste; Growth and Culture; and Housing and Projects.

The Council met its 2024/25 financial plan without drawing on the Budget Stabilisation reserve, supported by higher investment income and lower-than-expected fuel and utility costs. The Council maintains a healthy level of general fund reserves compared to sector peers, helping to safeguard its financial position throughout the year.

Looking ahead to 2025/26, the Council expects cost and demand pressures to continue. Nevertheless, it aims to achieve a balanced budget without using the Budget Stabilisation reserve but requiring savings of £1.1m across 2025/26 and 2026/27.

At the end of March 2025, the General Fund reported a surplus of £1.1 million, with reserves totalling £26.7 million. The Housing Revenue Account recorded a deficit of £9.4 million, with reserves of £8.8 million.

Under its Capital Plan (including HRA), the Council spent £36.5 million against an adjusted budget of £41.6 million, resulting in an underspend of £5.1 million, mainly due to project delays.

No adverse findings from inspectorates have been reported during the year.

Financial Sustainability

DRAFT

How the Council plans and manages its resources to ensure it can continue to deliver its services.

We have considered the following in our work:

- How the Council ensures that it identifies all the significant financial pressures that are relevant to its short and medium-term plans and builds these into them;
- How the Council plans to bridge its funding gaps and identifies achievable savings;
- How the Council plans finances to support the sustainable delivery of services in accordance with strategic and statutory priorities;
- How the Council ensures that its financial plan is consistent with other plans such as workforce, capital, investment, and other operational planning which may include working with other local public bodies as part of a wider system; and
- How the Council identifies and manages risks to financial resilience, e.g. unplanned changes in demand, including challenge of the assumptions underlying its plans.

2024/25 Outturn

In February 2024, the Council approved a general fund revenue budget for the financial year 2024/25 of £19.744m, a balanced budget without planned use of the Budget Stabilisation Reserve.

Overall, there was an underspend on the General Fund of £1.1m. Key factors contributing to this positive outcome included additional planning fee (£303k) and car parking (£182k) income, underspends on fuel cost (£350k), as well as improved investment income (£444k) due to higher interest rates. At year-end, the Council's General Fund reserves remained above the stated prudent minimum.

We note that the Council has continued to underspend against its capital plan (excluding HRA) through 2024/25 due to phasing of the work, for example on the new depot project. The year end underspend was £3.424m. This has led to planned capital budget being carried forward into 2025/26. Capital performance has been reported to Cabinet and Finance and Economic Overview and Scrutiny committee through the year.

Process of identifying cost pressures

A comprehensive timetable is established by both the Executive and Council to facilitate robust scrutiny and challenge throughout each stage. Initial budgets are developed at the service level, with budget holders estimating requirements based on their directorate knowledge and regular planning meetings. These proposals are then submitted to the Finance team, who reviews and challenges underlying assumptions. Finance conducts a detailed analysis of individual budget lines, examining trends over the previous three years and discussing these with budget holders to identify early pressures or potential savings.

Identified savings are incorporated into the financial plan. Discussions with the Finance team and service areas confirm that demographic and inflationary pressures for each directorate are considered during the initial budget preparation. Prior to finalising budgets, communications are held to enable review and challenge of assumptions. The Budget Joint Scrutiny Overview and Scrutiny Committee provides cross-party oversight and challenge of both the budget and its proposals.

For 2024/25, the Council's budget did not require any savings to be delivered. Savings plans are typically developed as part of the wider budget setting process and are subject to the same level of scrutiny, challenge, and approval as the overall budget. Throughout the year, actions are identified where financial performance risks arise within individual services. While savings are not reported separately, significant in-year savings—such as those resulting from the corporate restructure—are detailed in reports on budget variances. This reflects the effectiveness of the Council's financial management arrangements

Financial Sustainability

2025/26 planning

Within the medium-term financial plan, the Council has identified outstanding savings targets for 2025/26 and 2026/27. According to the Corporate Plan to 2028, a total savings requirement of £1.1m has been set. The objectives of the Corporate Plan, including major capital projects, are incorporated into the budget setting process to ensure alignment.

The Council's Risk Management Policy outlines a clear process and reporting structure for managing risks. Key risks to financial sustainability have been identified, including potential future deficits, ongoing inflationary pressures, and the need for borrowing to fund capital projects. Mitigating actions include regular monitoring of overspends and sensitivity analysis to assess worst-case inflation scenarios. The Council also continues to develop savings plans and is modelling the impact of any future borrowing.

Leisure SK Ltd

The Council continues to provide support to its wholly owned subsidiary, Leisure SK Ltd. During 2023/24, LeisureSK operated at a deficit due to increased staffing costs, higher utility expenses, and issues related to irrecoverable VAT. For 2024/25, management prepared a budget that included an increased management fee of £450k from the Council. As a condition set by the Culture and Leisure Overview and Scrutiny Committee, LeisureSK was required to submit a recovery and mitigation plan to demonstrate that the management fee would be sufficient to maintain the company's cashflow. This plan was received and approved in September 2024.

In response to LeisureSK's financial difficulties, the committee also reviewed options for a new contract and recommended to Cabinet that LeisureSK continue to deliver services under an agency model to help stabilise its finances. Cabinet approved this recommendation in September 2024, and the new contract took effect on 1 April 2025.

Conclusion

We have not identified a significant weakness associated with the arrangements in place to secure financial sustainability.

DRAFT

Key financial and performance metrics:	2024-25	2023-24
Planned surplus/(deficit), excluding HRA	£0k	£0k (using £1,534k reserves)
Actual surplus/(deficit), excluding HRA	£1.1m	£1.3m
Planned HRA surplus	£7.0m	£3.1m
Actual HRA surplus/(deficit)	£5.8m	£5.7m
Usable reserves	£66.9m	£75.9m
Gross debt compared to the capital financing requirement	0.67:1 (CFR £100m)	0.82:1 (CFR: £101m)
Year-end borrowings	£79.8m	£83m
Year-end cash position	£11.8m	£18.3m

HRA: Housing Revenue Account, a ring-fenced fund relating to social housing

Gross debt compared to the capital financing requirement: Authorities are expected to have less debt than the capital financing requirement (i.e. a ratio of under 1 : 1) except in the short term, else borrowing levels may not be considered prudent.

Governance

DRAFT

How the Council ensures that it makes informed decisions and properly manages its risks.

We have considered the following in our work:

- how the Council monitors and assesses risk and how the body gains assurance over the effective operation of internal controls, including arrangements to prevent and detect fraud;
- how the Council approaches and carries out its annual budget setting process;
- how the Council ensures effective processes and systems are in place to ensure budgetary control; to communicate relevant, accurate and timely management information (including non-financial information where appropriate); supports its statutory financial reporting requirements; and ensures corrective action is taken where needed, including in relation to significant partnerships;
- how the Council ensures it makes properly informed decisions, supported by appropriate evidence and allowing for challenge and transparency; and
- how the Council monitors and ensures appropriate standards, such as meeting legislative/regulatory requirements and standards in terms of management or Board members' behaviour.

Risk Management

Risks are managed in accordance with the Council's Risk Management Strategy, which distinguishes between Strategic, Service, and Project levels. Each level is subject to regular review by register owners, the Corporate Management Team (CMT), Heads of Service, and the Governance and Risk Officer. Risks are assessed using a matrix that evaluates both likelihood and impact, resulting in a risk score assigned according to the strategy's guidance. Officer involvement through project boards provides additional challenge, and the Risk Management Group offers further support when needed.

The Strategic risk register is submitted to the Governance and Audit Committee twice annually for review. As of 31 March 2025, the register included 15 risks: 12 rated as high (almost certain/critical) and 3 as medium (probable/major). Actions to address risks are developed using the risk management framework and evaluated using the Treat, Tolerate, Transfer, Terminate matrix, depending on severity and likelihood. Ongoing monitoring is carried out by project management teams or boards. When the register is reported to the Governance and Audit Committee, members are invited to provide feedback, which is then shared with CMT and Cabinet. For all key decisions, committee reports are required to clearly outline the principal risks associated with the proposed actions

Prevention and detection of fraud

The Council undertake a number of measures to prevent and detect fraud. There is a Counter Fraud policy and strategy which complies with the requirements of the Code, this sets out key actions for the Council to ensure compliance. We note a review is currently underway of the policy and strategy. The Council also receives assurance through the work of internal audit, and all staff are required to complete the e-learning on fraud which is held centrally. An annual fraud report is presented to the Governance and Audit Committee including the counter fraud action plan and fraud risk register.

Budget Setting

The budget setting process is a rolling process as part of the medium-term financial plan, this usually starts in the autumn of the previous year. For 2025/26, the preparation of the budget began in October 2024 with draft budgets approved in January 2025. A detailed timetable is agreed by Executive and Council to ensure appropriate scrutiny and challenge can occur throughout the process

The 2025/26 budget was approved by Council on 27 February 2025 which set out a three-year position detailing the funding challenges alongside the changes to the national funding arrangements. The most significant medium-term pressure reflected in the Medium Term Financial Strategy is the anticipated business rate reset.

Governance

DRAFT

How the Council ensures that it makes informed decisions and properly manages its risks.

We have considered the following in our work:

- how the Council monitors and assesses risk and how the body gains assurance over the effective operation of internal controls, including arrangements to prevent and detect fraud;
- how the Council approaches and carries out its annual budget setting process;
- how the Council ensures effective processes and systems are in place to ensure budgetary control; to communicate relevant, accurate and timely management information (including non-financial information where appropriate); supports its statutory financial reporting requirements; and ensures corrective action is taken where needed, including in relation to significant partnerships;
- how the Council ensures it makes properly informed decisions, supported by appropriate evidence and allowing for challenge and transparency; and
- how the Council monitors and ensures appropriate standards, such as meeting legislative/regulatory requirements and standards in terms of management or Board members' behaviour.

Financial performance is reported quarterly to the Finance and Economic Overview and Scrutiny Committee before being presented to Cabinet. Forecasts are developed collaboratively with budget holders, using year-to-date performance and commitments to inform projections. The Finance team meets with budget holders to agree forecast outturns, which are then confirmed with Directors and detailed in quarterly monitoring reports.

Informed Decision making

We also reviewed key decisions made by the Council during the year to assess the effectiveness of governance arrangements. Decision-making is subject to discussion and scrutiny at the executive team level and relevant sub-committees, such as Governance and Audit and Overview and Scrutiny, followed by formal Council approval. All records of key decisions are available on the Council's website.

A notable decision during the year was the sale of land at St Martin's Park. Following options appraisal in 2023/24, the Council approved the sale to address the financial shortfall and in October 2024, sales contracts had been exchanged, committing developers to the scheme at prices agreed by the Council. At year end, landowners and developers were continuing to work through the next stage of the planning process for the individual part of the development and an overall scheme to deliver joint infrastructure works on the site.

The Council also made important decisions regarding the implementation of a new Finance system. Initially planned for April 2024, the rollout was postponed to April 2025 due to changes in key finance staff and the need for specialist support to reduce risks. It was considered safer to introduce the new system at the start of a financial year. The Council extended the licence for its existing system, with the additional cost included in the 2024/25 budget.

In February 2025, the Council further delayed the 'go live' date to July 2025, following additional changes in finance team personnel and to avoid higher costs from specialist support. This delay also allowed the finance team to better manage year-end close and accounts preparation. We will consider the project management and implementation of the new system as part of the VFM assessment in 2025/26.

The Government introduced amendments to the Accounts and Audit Regulations which required the Authority to publish its unaudited 2024/25 Statement of Accounts and accompanying information on or before 30 June 2025. The Authority missed this deadline and were only able to publish the unaudited 2024/25 Statement of Accounts on 7th October 2025. By not publishing the unaudited Statement of Accounts by the required deadline, the Authority has breached its laws and regulations. As a result, we identified a risk of significant weakness over governance on the Authority's Preparation and Publication of the Statement of Accounts. The authority also missed this deadline in the prior year.

Governance

DRAFT

There have been changes in senior finance staffing during 2024/25, including the departure of the Interim Deputy Director of Finance in February 2025, who was replaced by a permanent appointment. These changes, alongside the upgrade to the financial ledger system contributed to the delay. Whilst there are mitigating circumstances for the delay in 2024/25 accounts production, management must ensure appropriate arrangements are in place to ensure timely publication and preparation for the audit in 2025/26.

Compliance with laws and regulations

The Monitoring Officer oversees compliance with all relevant legal requirements. All Executive reports undergo mandatory consultation with the Chief Executive, Section 151 Officer, and Monitoring Officer, and, where necessary, are supported by Equality Impact Assessments. Management has confirmed that there were no breaches of legislation or regulatory standards resulting in investigations by any legal or regulatory body during the year.

We note the Monitoring Officer left in April 2025 with interim arrangements put in place for several months. Following a comprehensive recruitment exercise a permanent Monitoring Officer was appointed and approved by Council on 18th September 2025. We will consider this further in the VFM risk assessment for 2025/26.

The Council’s Code of Conduct sets out the values and expected behaviours for staff and Council members, as detailed in the Code of Conduct and Disciplinary Policy. This is communicated during recruitment and is accessible via the staff intranet. The policy also covers requirements for gifts, hospitality, and the register of interests. Additional policies are available on the Council’s website, along with the Constitution, which outlines committee terms of reference and key officer responsibilities.

During our review, we noted an increase in member complaints under the Code of Conduct policy in 2023/24. These complaints required initial investigation by officers, and in several cases, the Council engaged independent legal experts to complete investigations. In 2024/25, this led to additional legal costs of approximately £70k, and the high volume of complaints required significant senior officer time.

Conclusion

Whilst we identified a risk regarding the accounts production, we are satisfied this does not amount to a significant weakness in arrangements over governance at the Council.

	2024-25	2023-24
Control deficiencies reported in the Annual Governance Statement	None	None
Head of Internal Audit Opinion	Moderate Assurance	Adequate and Effective
Local Government Ombudsman findings	None	None
Housing Ombudsman findings	None	None

Improving economy, efficiency and effectiveness

DRAFT

How the Council uses information about its costs and performance to improve the way it manages and delivers its services

We have considered the following in our work:

- how financial and performance information has been used to assess performance to identify areas for improvement;
- how the Council evaluates the services it provides to assess performance and identify areas for improvement;
- how the Council ensures it delivers its role within significant partnerships and engages with stakeholders it has identified, in order to assess whether it is meeting its objectives; and
- where the Council commissions or procures services, how it assesses whether it is realising the expected benefits.

Financial and performance monitoring

The Council reviews its corporate performance measures as part of the three-year Corporate Plan through a target setting process. The process is co-ordinated by the Corporate Management team, with input from all directorates. Target setting incorporates benchmarking, assessment of local conditions, and national indicators/reporting requirements.

The Council's performance framework is driven by the Corporate Plan priorities: Healthy & Strong Communities, Growth & Our economy and High Performing Council. We reviewed the quarter two performance report, which evidenced monitoring of actions split across the different Overview and Scrutiny Committees. The Finance and Economic committee had 20 actions. Of those actions with updates, 12 actions were on target and 2 were below target. The below target actions related to the delay in the implementation of the new finance system and ensuring all contract awards under £25k are fully compliant with procurement policy.

The Finance and Economic Overview and Scrutiny committee also reviews financial performance on a quarterly basis and this covers key services, helping to identify any services off target and what actions are being taken to address/mitigate the financial risks. Quarterly reports are also presented to the Cabinet.

Our review of the Social Housing Decarbonisation Fund internal audit report (moderate assurance rating) identified the need to strengthen arrangements for performance monitoring of KPIs and recording lessons learnt with the contractor. We are satisfied management have appropriate arrangements in place to respond to the recommendations identified.

We note that the Council takes part in national benchmarking exercises but does not routinely use benchmarking in reviewing performance. The Council does have processes in place to support it in using information about costs, through financial monitoring, and performance to improve the way services are managed and delivered, with a focus on the level of value for money being achieved. This is reported quarterly through Overview and Scrutiny Committee and Cabinet.

Partnership working

The Council has a number of key partnerships to help deliver support and services, such as the Building Control Partnership with Newark and Sherwood District Council and Rushcliffe Borough Council, where a partnership agreement is in place and performance is monitored through this arrangement. The Council also has a collaboration agreement in place with Burghley Land Ltd in relation to the land at St Martin's park. There is a partnership policy that details the governance framework for partnership working and all partnerships are recorded in the partnerships register held by Governance team. Monitoring is performed via reporting through relevant Overview and Scrutiny committees.

Improving economy, efficiency and effectiveness

DRAFT

The Council engages with key stakeholders to help develop the Council as an organisation. There have been numerous consultation with the public around Community Governance in year and council tax and rate payers were consulted on proposed changes. In preparing the Council's Corporate Plan, residents are encouraged to comment on the Council's priorities, for example in relation to sustainability. Response rates are published in the plan and the 2024/25 narrative report to the accounts.

The Council has appropriate arrangements in place to deal with residents' complaints, Freedom Of Information requests, Subject Access Requests, data breaches and whistleblowing allegations. The Council also engages with other local partners such as Legal Services Lincolnshire, Lincolnshire Police, Lincolnshire County Council. We note there has been no outsourcing of services in year.

We note that in response to the Government White Paper on Local Government Reorganisation, the Council examined a number of options within its submission after working with neighbouring District Councils. These interim plans were formally approved and were submitted in time for the 21st March deadline as set by MHCLG. The Council continues to work on these plans with relevant parties for the next submission deadline in November 2025. This is a developing area and we will continue to monitor throughout this and subsequent audits.

Conclusion

We have not identified a significant weakness associated with the Council's arrangements in relation to improving economy, efficiency and effectiveness.

25



kpmg.com/uk

© 2025 KPMG LLP, a UK limited liability partnership and a member firm of the KPMG global organisation of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved.

Document Classification: KPMG Public

South Kesteven District Council
Internal Audit Progress Report
November 2025



IDEAS | PEOPLE | TRUST

Summary of 2025/26 work

Internal Audit

This report is intended to inform the Governance and Audit Committee of progress made against the 2025/26 internal audit plan. It summarises the work we have done, together with our assessment of the systems reviewed and the recommendations we have raised. Our work complies with Global Internal Audit Standards in the UK Public Sector. As part of our audit approach, we have agreed terms of reference for each piece of work with the risk owner, identifying the headline and sub-risks, which have been covered as part of the assignment. This approach is designed to enable us to give assurance on the risk management and internal control processes in place to mitigate the risks identified.

Internal audit methodology

Our methodology is based on four assurance levels in respect of our overall conclusion as to the design and operational effectiveness of controls within the system reviewed. The assurance levels are set out in Appendix 1 of this report and are based on us giving either 'substantial', 'moderate', 'limited' or 'no'. The four assurance levels are designed to ensure that the opinion given does not gravitate to a 'satisfactory' or middle band grading. Under any system we are required to make a judgement when making our overall assessment.



Internal audit plan 2025/26

We have made good progress in the delivery of the 2025/26 audit plan.

We are pleased to present the following final report to this Governance and Audit Committee meeting:

- ▶ Performance Management.

Fieldwork is in progress in respect of the following audits:

- ▶ Treasury Management
- ▶ Building Control
- ▶ IT Strategy.

Planning is underway in respect of the following audits:

- ▶ Accounts Payables
- ▶ Market Services
- ▶ Main Financial Systems.

We anticipate presenting these reports at future Governance and Audit Committee meetings.

Review of 2025/26 work

AUDIT	EXEC LEAD	AUDIT COMMITTEE	PLANNING	FIELD WORK	REPORTING	DESIGN	EFFECTIVENESS
Climate Plan	Director of Housing	18 June 2025	✓	✓	✓	M	S
Payroll Access	Assistant Director of Finance	23 July 2025	✓	✓	✓	M	S
Voids Management	Director of Housing	24 September 2025	✓	✓	✓	M	M
Performance Management	Director of Housing	13 November 2025	✓	✓	✓	S	M
Treasury Management	Assistant Director of Finance	21 January 2026	✓	✓			
Building Control	Assistant Director of Planning	21 January 2026	✓	✓			
IT Strategy	Deputy Chief Executive	21 January 2026	✓	✓			
Account Payables	Assistant Director of Finance	21 January 2026	✓				
Market Services	Deputy Chief Executive	18 March 2026	✓				
Main Financial Systems	Assistant Director of Finance	18 March 2026	✓				

Performance Management

SRR REFERENCE:

13 -GOVERNANCE FAILURE

15 -UNABLE TO EFFECTIVELY RESPOND TO POLITICAL PRIORITIES

Design Opinion	S Substantial	Effectiveness Opinion	M Moderate
Recommendations	0 1 0		



SCOPE

Background

- ▶ Effective performance management is fundamental to ensuring that public services deliver value, remain accountable, and respond to the changing needs of communities. Within local authorities, the performance framework has a pivotal role in tracking delivery against strategic objectives, providing evidence-based insight for decision-making, and driving continuous improvement across service areas.
- ▶ South Kesteven District Council (the Council) approved and adopted its Corporate Plan 2024-2027 in January 2024, which sets out five strategic priorities: Connecting Communities, Sustainable South Kesteven, Enabling Economic Opportunity, Housing, and an Effective Council. These ambitions are underpinned by a suite of strategic and operational key performance indicators (KPIs), which were approved and implemented in April 2024 to measure progress and support robust scrutiny.
- ▶ The KPI framework is managed by the Corporate Projects and Performance Team and is reported through a newly developed Power BI dashboard that enables real-time visibility and transparency of performance data.
- ▶ Performance reports are provided annually to Cabinet, bi-annually (Q2 and Q4) to the Overview and Scrutiny Committees, and quarterly to the Corporate Management Team (CMT). This process is intended to support early identification of areas requiring attention, enable prioritisation of resources, and reinforce a culture of accountability and learning.
- ▶ Given that 2025/26 is only the second year of the implementation of the framework and the Council's reliance on it to monitor progress, allocate resources, and identify service improvement opportunities, it is critical that the framework operates effectively and in line with good practice standards.

Purpose

- ▶ The purpose of the audit was to evaluate the adequacy and effectiveness of the Council's performance management framework in supporting delivery of the Corporate Plan objectives.
- ▶ The review assessed whether KPIs are SMART (specific, measurable, achievable, realistic and time-bound), appropriately monitored, reported through the Council's governance channels, and used to inform strategic and operational decisions.

Areas reviewed

As part of the scope of this audit the following areas were reviewed:

- ▶ The Council's approach to developing its suite of KPIs, including consultation with Overview and Scrutiny Committees, alignment to the five Corporate Plan priorities, and integration into service plans.

- ▶ Whether KPIs were SMART and provided adequate coverage of all priority areas.
- ▶ The Council's KPI data and Power BI dashboard to confirm that each KPI has an assigned owner, quarterly updates and commentary were provided, and that accountability processes (including KPI updates and escalation routes) were in place.
- ▶ Reporting timetables to the Overview and Scrutiny Committees, Cabinet and Governance and Audit Committee to assess whether there was an appropriate cadence of reporting. The corresponding meeting minutes were reviewed to ascertain whether performance was reported transparently and there was evidence of effective scrutiny.
- ▶ A sample of five red and amber rated KPIs from Q2 and Q4 performance reports for 2024/25 to assess whether there was appropriate oversight and scrutiny of underperformance and remedial actions were identified to improve performance. We assessed whether responsible officers were appointed to implement actions and the progress of these was monitored.
- ▶ Cabinet and Overview and Scrutiny Committee report between April 2024 and July 2025 to evaluate how KPI performance data informed strategic decisions, resource allocation, and policy shifts.
- ▶ Confirmed via enquiry that Members were briefed on the Power BI dashboard and KPI framework in January 2025, to evaluate Overview and Scrutiny Committee capacity and capability to deliver the Council's corporate priorities. We also reviewed evidence of officer support and training to ensure there are sufficient resources and capacity to maintain effective performance management and reporting.
- ▶ Interviewed a cross-section of stakeholders including the Portfolio Holder, Overview and Scrutiny Committee Chairs, and Service Leads. The purpose of these interviews were to obtain insights from key stakeholders on the quality of the information provided to them to perform their role.



AREAS OF STRENGTH

We identified the following areas of good practice:

- ▶ A refreshed performance management framework has been introduced, with KPIs agreed by Overview and Scrutiny Committees in March 2024 to provide coverage across the five Corporate Plan priorities (2024-2027).
- ▶ KPIs are embedded into service plans demonstrating a clear golden thread from corporate priorities through to service delivery. These KPIs are directly linked to one of the five corporate plan priorities.
- ▶ KPI data is recorded a central spreadsheet and in a Power BI dashboard. Each action has been allocated an owner, a RAG rating score and narrative to explain the reason for the score.
- ▶ There is an agreed escalation and reporting process for KPIs. Each quarter, service leads will monitor performance of KPIs and escalate non-completion of updates or underperformance to Directors and to CMT.
- ▶ KPI performance is reported quarterly to CMT, bi-annually to Overview and Scrutiny Committees and annually to Cabinet For 2024/25, we confirmed that the KPI reports were submitted in accordance with this reporting schedule and reports were published on the Council's website on the 'Performance Reporting' page and were accessible to members of the public. The Council's approach emphasises transparency, ownership by service areas, and embedding of evidence-based decision-making.
- ▶ Red and amber rated KPIs are highlighted for additional scrutiny at both CMT and Committees. Examples of these include Housing -Number of responsive repairs completed on time, Number of homelessness cases overdue for a full decision, Void re-let turnaround time and Planning performance -% of first site visits carried within 10 days (Planning Enforcement), % of major Applications Determined within 10 working days, where remedial actions were agreed and monitored.
- ▶ The Overview and Scrutiny Committees demonstrated effective challenge, requesting follow-up reports or deeper dives where there was consistent underperformance. Members interviewed informed us that KPI reporting has become more efficient and

transparent compared to two years ago, with dashboards enhancing accessibility. Unlike other local authorities we have seen, the Council have opted for a governance structure that includes more Overview and Scrutiny Committees for each service area rather than a single committee overseeing performance across the whole Council. This allows for more in-depth discussions and focus on individual KPIs.

- ▶ There was a clear alignment and consideration of performance data on strategic decision making. These included a restructuring of the Housing Repairs Team where these were not being completed promptly, targeted investment into leisure facilities and adjustments to the finance system implementation timelines.
- ▶ KPI outcomes have been used to support external funding bids and strategy development for net zero and social housing decarbonisation, ensuring alignment between data and resource allocation.
- ▶ A well-attended Member briefing on the new performance framework and Power BI dashboard was delivered in January 2025, enabling Members to understand and challenge KPI results.
- ▶ Officers demonstrated strong knowledge of the framework, with the Performance and Corporate Projects Team providing guidance and validation of service submissions.



AREAS OF CONCERN

Finding	Recommendation and Management Response
Some KPIs lacked supporting commentary to explain the performance, despite being assigned an owner. Instead, these were either reported as "TBC", "no data available" or, in some cases, were excluded from the performance reports. This could reduce the Overview and Scrutiny Committees' and Cabinet's oversight of performance (Finding 1 - Medium).	<p>The Head of Corporate Projects, Performance and Climate Change should:</p> <p>A. Introduce a formal escalation process to ensure KPI updates are consistently provided each quarter. Where services fail to provide timely updates or commentary, this should be challenged directly with the relevant service lead or KPI owner, with non-compliance escalated to CMT. A quarterly monitoring log should be maintained to evidence follow-up action and hold service accountable.</p> <p>B. Ensure that all exceptions (eg KPIs paused due to leadership changes or awaiting action plans) are formally documented by the Corporate Projects and Performance Team and highlighted in reports to the relevant Overview and Scrutiny Committee and Cabinet, for continuity and completeness.</p> <p><u>Management Response</u></p> <p>A. The introduction of a formal escalation process will be immediately implemented with a monitoring log that can be shared with CMT.</p> <p>B. Exceptions will be included in all reports for Overview and Scrutiny Committees and Cabinet for completeness.</p>

		<u>Responsible Officer and Implementation date</u> A. Head of Corporate Projects, Performance and Climate Change 30 November 2025 B. Head of Corporate Projects, Performance and Climate Change 30 November 2025
--	--	--



ADDED VALUE

As part of this review, we have undertaken data analysis of the Council's full KPI dataset. Using the KPI capture sheet and Power BI outputs, we mapped each KPI to the Corporate Plan priorities and regularised their Q4 2024/25 status. This allowed us to produce clear visual dashboards showing:

- ▶ The overall proportion of KPIs achieved, on target, not achieved, or awaiting data; and
- ▶ The distribution of KPI performance across the five Corporate Plan priorities.

This analysis provides an insight into the balance of delivery across the Council's priorities and highlights areas where progress is more or less advanced.

The summary outputs can be reused by the Corporate Projects and Performance Team to support Overview and Scrutiny Committee discussions, Cabinet reporting, and service planning.

By converting raw KPI data into a strategic picture, this value-added work enhances transparency and strengthens the Council's ability to link performance management with resource allocation and improvement planning.

Overall, the Council is broadly performing well, as 84% of all its KPIs are either on target, achieved or completed, with Sustainable South Kesteven priority being the most progressed with 13 of its 14 KPIs completed as of Q4 2024/25.



CONCLUSION

We conclude that the Council has a Substantial design and Moderate effectiveness of controls for its performance management framework.

Control Design

The control design is Substantial because there is a sound system of internal control designed to achieve system objectives. A suite of KPIs has been agreed by Scrutiny Committees covering all five Council Corporate Priorities with clear accountabilities and structured reporting cycles through CMT, Scrutiny, and Cabinet.

The performance management framework agreed by Overview and Scrutiny Committees in March 2024 has 61 KPIs covering all five Corporate Plan priorities. Each KPI has an assigned owner, with updates captured centrally and uploaded into Power BI. There are service plans that demonstrate a clear golden thread, linking corporate objectives to operational indicators. Reporting timetables are established, with quarterly oversight by CMT, bi-annual reporting to Overview and Scrutiny Committees and annual updates to Cabinet.

Control Effectiveness







The control effectiveness is Moderate as there was evidence of non-compliance with some controls, that may put system objectives at risk.

There is evidence of KPI data being used to drive actions, such as housing void turnaround improvements and adjustments to finance and leisure priorities. Overview and Scrutiny Committees were engaged actively, highlighting underperformance and requesting follow-up reports. CMT challenge provides a gateway for commentary before publication.

However, the control effectiveness is reduced by inconsistent updates and commentary across services. Some KPIs lacked explanatory notes, requiring additional intervention by the Performance Team.





Overall, the Council's performance management framework is well designed and maturing in operation, with evidence that it is supporting accountability and strategic oversight.

Key performance indicators




QUALITY ASSURANCE	KPI	RAG RATING
The auditor attends the necessary, meetings as agreed between the parties at the start of the contract	All meetings attended including Governance and Audit Committee meetings, pre-meetings, individual audit meetings and contract reviews have been attended by either the Engagement Partner or Engagement Manager	
Positive result from any external review	Following an External Quality Assessment by the Institute of Internal Auditors in May 2021, BDO was found to 'generally conform' (the highest rating) to the International Professional Practice Framework and Public Sector Internal Audit Standards	
Quality of work	We received three responses to our audit satisfaction surveys for 2025/26 reviews, with an average score of 4.2/5 for the overall audit experience and for the value added from our work. The number of responses is lower than we would expect, and we will work with management team to increase the number of responses to our surveys during 2025/26.	  
Completion of audit plan	We have progressed the 2025/26 Internal Audit Plan, with one audit presented to this Governance and Audit Committee meeting and other audits in the fieldwork or planning phase.	

Appendix 1

OPINION SIGNIFICANCE DEFINITION

LEVEL OF ASSURANCE	DESIGN OPINION	FINDINGS FROM REVIEW	EFFECTIVENESS OPINION	FINDINGS FROM REVIEW
Substantial 	Appropriate procedures and controls in place to mitigate the key risks.	There is a sound system of internal control designed to achieve system objectives.	No, or only minor, exceptions found in testing of the procedures and controls.	The controls that are in place are being consistently applied.
Moderate 	In the main, there are appropriate procedures and controls in place to mitigate the key risks reviewed albeit with some that are not fully effective.	Generally, a sound system of internal control designed to achieve system objectives with some exceptions.	A small number of exceptions found in testing of the procedures and controls.	Evidence of non-compliance with some controls, that may put some of the system objectives at risk.
Limited 	A number of significant gaps identified in the procedures and controls in key areas. Where practical, efforts should be made to address in-year.	System of internal controls is weakened with system objectives at risk of not being achieved.	A number of reoccurring exceptions found in testing of the procedures and controls. Where practical, efforts should be made to address in-year.	Non-compliance with key procedures and controls places the system objectives at risk.
No 	For all risk areas there are significant gaps in the procedures and controls. Failure to address in-year affects the quality of the organisation's overall internal control framework.	Poor system of internal control.	Due to absence of effective controls and procedures, no reliance can be placed on their operation. Failure to address in-year affects the quality of the organisation's overall internal control framework.	Non-compliance and/or compliance with inadequate controls.

RECOMMENDATION SIGNIFICANCE DEFINITION

RECOMMENDATION SIGNIFICANCE	
High 	A weakness where there is substantial risk of loss, fraud, impropriety, poor value for money, or failure to achieve organisational objectives. Such risk could lead to an adverse impact on the business. Remedial action must be taken urgently.
Medium 	A weakness in control which, although not fundamental, relates to shortcomings which expose individual business systems to a less immediate level of threatening risk or poor value for money. Such a risk could impact on operational objectives and should be of concern to senior management and requires prompt specific action.
Low 	Areas that individually have no significant impact, but where management would benefit from improved controls and/or have the opportunity to achieve greater effectiveness and/or efficiency.

FOR MORE INFORMATION:

Gurpreet Dulay

Gurpreet.Dulay@bdo.co.uk

Freedom of Information

In the event you are required to disclose any information contained in this report by virtue of the Freedom of Information Act 2000 ("the Act"), you must notify BDO LLP promptly prior to any disclosure. You agree to pay due regard to any representations which BDO LLP makes in connection with such disclosure, and you shall apply any relevant exemptions which may exist under the Act. If, following consultation with BDO LLP, you disclose this report in whole or in part, you shall ensure that any disclaimer which BDO LLP has included, or may subsequently wish to include, is reproduced in full in any copies.

Disclaimer

This publication has been carefully prepared, but it has been written in general terms and should be seen as containing broad statements only. This publication should not be used or relied upon to cover specific situations and you should not act, or refrain from acting, upon the information contained in this publication without obtaining specific professional advice. Please contact BDO LLP to discuss these matters in the context of your particular circumstances. BDO LLP, its partners, employees and agents do not accept or assume any responsibility or duty of care in respect of any use of or reliance on this publication and will deny any liability for any loss arising from any action taken or not taken or decision made by anyone in reliance on this publication or any part of it. Any use of this publication or reliance on it for any purpose or in any context is therefore at your own risk, without any right of recourse against BDO LLP or any of its partners, employees or agents.

BDO LLP, a UK limited liability partnership registered in England and Wales under number OC305127, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms. A list of members' names is open to inspection at our registered office, 55 Baker Street, London W1U 7EU. BDO LLP is authorised and regulated by the Financial Conduct Authority to conduct investment business.

BDO is the brand name of the BDO network and for each of the BDO member firms.

BDO Northern Ireland, a partnership formed in and under the laws of Northern Ireland, is licensed to operate within the international BDO network of independent member firms.

The matters raised in this report are only those which came to our attention during our audit and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. The report has been prepared solely for the management of the organisation and should not be quoted in whole or in part without our prior written consent. BDO LLP neither owes nor accepts any duty to any third party whether in contract or in tort and shall not be liable, in respect of any loss, damage or expense which is caused by their reliance on this report.

Copyright © 2025 BDO LLP. All rights reserved. Published in the UK.

www.bdo.co.uk

This page is intentionally left blank



**SOUTH
KESTEVEN
DISTRICT
COUNCIL**

Governance and Audit Committee

Thursday, 13 November 2025

Report of Councillor Philip Knowles,
Cabinet Member for Corporate
Governance and Licensing

Co-opted Member of Governance and Audit Committee

Report Author

James Welbourn, Democratic Services Manager

✉ james.welbourn@southkesteven.gov.uk

Purpose of Report

This report provides the Governance and Audit Committee with an opportunity to extend the term of office for the incumbent External Co-opted Member.

It is likely that the Committee will be recommended to exclude the press and public during the discussion of this agenda item because under Section 100 (A) 4 of the Local Government Act 1972, it is likely, that if they were present, there could be disclosed to them exempt information as defined in the relevant paragraphs of Part 1 of Schedule 12A of the Act.

Recommendations

Governance and Audit Committee is asked to:

- 1. Agree that the term for the current external co-opted member be extended for a further year to 13 November 2026.**
- 2. Receive a further report following a review of the role of external co-opted member on the Governance and Audit Committee to ascertain whether additional co-optees would be required.**

Decision Information

Does the report contain any exempt or confidential information not for publication?	No
What are the relevant corporate priorities?	Effective council
Which wards are impacted?	(All Wards);

1. Implications

Taking into consideration implications relating to finance and procurement, legal and governance, risk and mitigation, health and safety, diversity and inclusion, safeguarding, staffing, community safety, mental health and wellbeing and the impact on the Council's declaration of a climate change emergency, the following implications have been identified:

Finance and Procurement

- 1.1 The Members' Allowances Scheme includes provision for the payment of £1,500 per annum for Independent Persons. Given the independent and external nature of this post, which is deemed as being similar in nature to that of the Independent Persons appointed to support the Council's Monitoring Officer and Standards Committee in relation to the Councillor Code of Conduct, it is recommended that the External Co-opted Member continues to receive the same level of remuneration. This appointment would therefore incur a cost of £1,500 per annum to the Council, which can be met from the allocated budget for the Members' Allowances Scheme.

Completed by: David Scott – Assistant Director of Finance and Deputy s151 Officer

Legal and Governance

- 1.2 Paragraph 9.2 of Part 2 (Articles) of the Council's Constitution states:
- “The Committee may appoint, as a Co-opted Member, an external appointee as a member of the Governance and Audit Committee....”
- 1.3 The Governance and Audit Committee appointed the current Co-opted Member for a one-year term at their meeting held on 27 November 2024.
- 1.4 There is no known requirement in law to have a co-opted external member of the committee, however it is recognised as best practice to appoint co-opted member(s) by bodies including CIPFA. This view was also supported by other sources, such as the Council's External and Internal Auditors.

Completed by: James Welbourn, Democratic Services Manager

2. Background to the Report

- 2.1 The Governance and Audit Committee has the ability as part of its terms of reference in the Constitution to appoint an External Co-opted Member onto its Committee
- 2.2 Alan Bowling was appointed as an 'External Co-opted Member' at the Governance and Audit meeting held on 27 November 2024.
- 2.3 An External Co-opted Member can take part in debate and ask questions at Governance and Audit Committee, but they do not have a vote.

3. Key Considerations

- 3.1. Members of the Committee have fed back positively on the contributions of the current Co-Opted Member over the past year.
- 3.2. Whilst there is no known legal requirement for Audit Committees to have an external co-opted member, to not retain this role would go against the advice of notable bodies such as CIPFA, as well as previous advice from the Council's internal and external auditors.

4. Other Options Considered

- 4.1 To re-appoint Alan Bowling for a further year – this is the preferred option.
- 4.2 To not re-appoint Alan Bowling and therefore have no Co-optee on the Governance and Audit Committee.
- 4.3 To undertake a full recruitment exercise prior to the next meeting of Governance and Audit in January 2026.

5. Reasons for the Recommendations

- 5.1. The addition of a co-opted member to the Governance and Audit Committee has so far been received positively by fellow Committee members.
- 5.2. Examples have been found locally and nationally of Councils appointing a co-opted member for a period of four years. However, with Local Government Re-organisation (LGR) looming, it is prudent to appoint a co-opted member for a further year. In a year's time more should be known about the future governance structures in Lincolnshire.
- 5.3. The Governance and Audit Committee is required to make the final decision regarding the appointment of an External Co-opted Member.

6. Background Papers

- 6.1 Governance and Audit Committee November 2024 - [Agenda for Governance and Audit Committee on Wednesday, 27th November, 2024, 10.00 am | South Kesteven District Council](#)



**SOUTH
KESTEVEN
DISTRICT
COUNCIL**


Governance and Audit Committee

Thursday, 13th November 2025
Report of Councillor Ashley Baxter
Leader of the Council,
Cabinet Member for Finance, HR and
Economic Development

Treasury Management Report Quarter 2 2025/26

Report Author

David Scott – Assistant Director of Finance and Deputy s151 officer

 David.scott@southkesteven.gov.uk

Purpose of Report

Regulations issued under the Local Government Act 2003 require the Council to produce regular reports on treasury and debt management operations. This report meets the requirements of the CIPFA Code of Practice on Treasury Management.

Recommendations

The Committee is requested to note the contents of the Quarter 2 review of treasury management activity for 2025/26.

Decision Information

Does the report contain any exempt or confidential information not for publication?	No
What are the relevant corporate priorities?	Effective council
Which wards are impacted?	All

1. Implications

Taking into consideration implications relating to finance and procurement, legal and governance, risk and mitigation, health and safety, diversity and inclusion, safeguarding, staffing, community safety, mental health and wellbeing and the impact on the Council's declaration of a climate change emergency, the following implications have been identified:

Finance

- 1.1 The financial implications are included within the report.

Completed by: Richard Wyles Deputy Chief Executive and Section 151 Officer.

Legal and Governance

- 1.2 This report provides details of the Council's performance in respect of treasury management against policy set out as part of the budget and policy framework. Members should note the performance and scrutinise any elements to assist the role of the Governance and Audit Committee in its review of the Treasury Management Strategy.

Completed by: James Welbourn, Democratic Services Manager

Risk and Mitigation

- 1.3 Risk has been considered as part of this report. The treasury strategy has been compiled in conjunction with the treasury advisors and is monitored by the committee on a regular basis.

Completed by: Tracey Elliott, Governance & Risk Officer

2. Background to the Report

- 2.1 Treasury Management is the term used to cover the Council's borrowing and investment strategies. The Council has formally adopted the key recommendations of the Chartered Institute of Public Finance and Accountancy (CIPFA) Code of Practice on Treasury Management. In line with the Code, the Council has adopted a Treasury Management Policy Statement that requires regular reports on treasury and debt management operations.
- 2.2 Under part 1 of the Local Government Act 2003, the Council is required to follow the Prudential Code for capital finance including the setting of prudential Indicators. Relevant treasury management indicators were incorporated into the Treasury Management Strategy 2025/26 approved by Council on 27 February 2025.

- 2.3 In accordance with these requirements, this report provides a review of treasury management activity for the quarterly period ended 30 September 2025 and reviews current developments. The following elements are covered by the report:
- A review of debt management operations
 - A review of investment operations
 - An update on the treasury management Prudential Code Indicators
- 2.4 The CIPFA Treasury Management panel promotes the view that Councils should monitor performance on a quarterly basis. Furthermore, a report by the Audit Commission entitled 'Risk and Return' identified the need for local authorities to report regularly to members in addition to the annual review.

3. Key Considerations

Debt Management Operations - Borrowing

- 3.1 No additional borrowing was required during the first half of 2025/26. All current Council borrowing is with the Public Works Loan Board (PWLb) and the average rate of interest paid on the debt portfolio was **2.50%**. Appendix A shows loans outstanding as at 30 September 2025. Regular reviews are undertaken to consider redemption costs of natural maturity against new borrowing to settle the outstanding debt early.
- 3.2 Short-term borrowing is defined as borrowing due to be repaid within 365 days. As at 30 September 2025, the Council had short-term borrowing of **£3.222m**. This will be repaid in instalments of **£1.611m** on 26 March 2026 and 28 September 2026. The average annual rate of interest on these loan repayments is **3.03%**.

Investment Operations

- 3.3 The average size of the investment portfolio for the 6-month period of 2025-26 was **£67.960m** compared to an average portfolio size of **£66.479m** during the same period in 2024/25.

Investment Activity in the period ended 30 September 2025

- 3.5 The Council operates a diverse portfolio and methods to invest its reserves which include direct deposits, certificates of deposit, notice accounts and money market funds. As at 30 September 2025 the Council held short term investments of **£60.520m** (specified investments) and **£3.000m** (non-specified investments).
- 3.6 The Treasury Management Strategy stipulates that the Council should not ordinarily hold more than 35% of investments as non-specified; this policy was adhered to

during Q2 of 2025/26. A schedule of investments at 30 September 2025 is set out at Appendix A.

- 3.7 Short Term Fixed Deposits – In the period ended 30 September 2025, **£25.000m** of short-term fixed deposits were placed; **£15.000m** of investments matured within this same period.
- 3.8 Long Term Fixed Deposits – In the period ended 30 September 2025, no long-term fixed deposits were placed, and no long-term fixed deposits matured.
- 3.9 Across all short term investments the council is achieving an average rate of return of **4.37%** which is higher in comparison to other public bodies within our benchmark group rate who are only achieving **4.30%**.
- 3.10 Overall, the Council is forecasting additional investment income of **£0.175m** against its budgeted level of **£2.579m** which will help support the delivery of council services and delivery of corporate priority projects.

Treasury Management Prudential Code Indicators

- 3.11 Prudential Code indicators specific to treasury management are designed to ensure that treasury management is carried out in accordance with professional practice. Indicators for 2025/26, 2026/27 and 2027/28 were approved by Council on 27 February 2025 as part of the Treasury Management Strategy 2025/26.
- 3.12 The 2025/26 indicators and actual figures for the 6 months to 30 September 2025 are set out at Appendix A. All investment activity has been maintained within the indicator limits.

Economic Update

- 3.13 The key indicator affecting the Council's treasury management is the base rate, which is currently 4% which fell from 4.25% in May 2025. MUFG, the Council's Treasury Management providers are predicting a fall to 3.75% by the end of 2025/26.
- 3.14 Inflation will also impact both the base rate and the Council's budgets. CPI remained at 3.8% in September following an increase from 3.6% in June 2025 helping trigger the fall in base rate. The Government target for CPI remains at 2%. MUFG current forecast for CPI is 2.5% by the end of the financial year and reaching 2% by the end of 2026.

4. Other Options Considered

- 4.1 No other options were considered.

5. Reasons for the Recommendations

- 5.1 The Committee should be kept updated on the Council's treasury activity.

6. Background Papers

- 6.1 Treasury Management Strategy 2025/26
[Treasury Management Strategy 2025-26](#)

7. Appendices

- 7.1 Appendix A – Treasury Management Prudential Indicators.

This page is intentionally left blank

Appendix A

Debt Maturity Analysis – Public Works Loan Board as at 30 September 2025

All current external borrowing is classified under the HRA

Duration	Amount £000
Less than one year	3,222
Between one and two years	3,222
Between two and five years	9,665
Between five and ten years	41,108
Between ten and fifteen years	16,108
Over fifteen years	4,833
Total	78,158

Investment Maturity Analysis – Schedule of Cash Funds

	As at 30 September 2025 £000	Interest Rate %
Short Term Investments		
LGIM MMF	5,000	variable
Federated Prime3 MMF	5,000	variable
Aberdeen MMF	3,520	variable
Standard Chartered - Sustainable	9,000	4.30
HELABA	13,000	4.21
Surrey Heath Borough Council	5,000	4.25
Leeds City Council	5,000	4.25
Lancashire County Council	10,000	4.55
The Highland Council	5,000	4.75
Total Short-Term	60.520	(average rate) 4.30
Long Term Investments		
CCLA Local Authority Property Fund	3,000	4.59
Total Long-Term	3,000	(average rate) 4.59

External Debt Indicators

Authorised Limit

This represents the limit beyond which borrowing is prohibited and needs to be set and revised by members. It reflects the level of borrowing which, while not desired, could be afforded in the short term, but is not sustainable. It is the expected maximum borrowing need with some headroom for unexpected movements. This is the statutory limit determined under section 3(1) of the Local Government Act 2003.

Authorised Limit For external debt	2025/26 £000	As at 30 September 2025 £'000
Debt (non HRA)	41,000	0.000
HRA Reform	115,000	78,158
Other Long-term liabilities	0.000	0.000
Total	156,000	78,158

Operational Boundary

This indicator is based on the probable external debt during the course of the year; it is not a limit and actual borrowing could vary around this boundary for short times during the year. It should act as an indicator to ensure the authorised limit is not breached.

Operational Limit for external debt	2025/26 £000	As at 30 September 2025 £'000
Debt (non HRA)	23,000	0.0000
HRA Reform	100,000	78,158
Other Long-term liabilities	0,000	0.000
Total	123,000	78,158



**SOUTH
KESTEVEN
DISTRICT
COUNCIL**

Governance and Audit Committee

Thursday, 13 November 2025

Report of Councillor Philip Knowles,
Cabinet Member for Corporate
Governance and Licensing

Counter Fraud Annual Report 2024/25

Report Author

Tracey Elliott, Governance and Risk Officer

✉ tracey.elliott@southkesteven.gov.uk

Purpose of Report

One of the key areas for Governance and Audit Committee, as part of its terms of reference, is to monitor and review the counter fraud arrangements in place and the activities that are being undertaken to mitigate those risks.

Recommendations

The Committee is recommended to approve the Counter Fraud Annual Report 2024/25.

Decision Information

Does the report contain any
exempt or confidential
information not for publication?

No

What are the relevant corporate
priorities?

Effective council

Which wards are impacted?

(All Wards);

1 Implications

- 1.1 Taking into consideration implications relating to finance and procurement, legal and governance, risk and mitigation, health and safety, diversity and inclusion, safeguarding, staffing, community safety, mental health and wellbeing and the impact on the Council's declaration of a climate change emergency, the following implications have been identified:

Finance and Procurement

- 1.2 There are no specific financial implications arising from this report.

Completed by: David Scott – Assistant Director of Finance and Deputy s151 Officer

Legal and Governance

- 1.3 There are no significant legal and governance implications arising from this report which are not already referenced in the body of the report.

Completed by:

2 Background to the Report

- 2.1 In accordance with the terms of reference of the Committee it is a requirement to produce an annual report on the counter fraud arrangements in place and the activities undertaken. The report being presented covers the financial year 2024/25 and details the various aspects of work delivered during the year. Counter fraud is fundamental to the Council's achievement of its strategic objectives.
- 2.2 The Council is committed to the highest standards of quality, probity, openness and accountability. As part of the Committee's terms of reference, counter fraud is one of the key areas of focus being an essential element of delivering good governance.
- 2.3 Like any organisation South Kesteven District Council is inherently vulnerable to the risk of fraud and corruption and, with reducing Government funding and the current economic position, it is vital that robust arrangements for the prevention and detection of fraud are maintained, and best use of information and knowledge is made in order to ensure effective fraud prevention procedures are in place.
- 2.4 Good governance is essential in the public sector to meet legal requirements and to uphold public expectations that we will make good use of resources. The Accounts and Audit Regulations 2015 requires authorities to implement measures to enable the prevention and detection of inaccuracies and fraud.

3 Counter Fraud, Bribery, and Corruption Strategy 2024-26

- 3.1 The current Counter Fraud, Bribery and Corruption Strategy 2024-26 was approved by Committee on 16 July 2024 to ensure that it remained fit for purpose

and reflective of the current arrangements and operating environment of the Council.

4 Key Activities Undertaken in 2024/25

Housing Benefit and Council Tax Support Fund

- 4.1 Fraud cases are identified in numerous different ways with referrals coming from various sources. A primary channel is through joint working with the Department of Work and Pensions (DWP). Where appropriate, the Council will undertake joint working arrangements with the DWP where there has been an allegation of fraud against a claimant within the district that is claiming Housing Benefit and/or Council Tax Discount. Fraud cases can also be referred from other departments within the Council. This could include, but is not limited to, the Income Recovery Team, Visiting Officers, or Housing Officers. It is also possible for referrals to come from other authorities. Whistleblowing from members of the public also plays a crucial part in combatting fraud within the Housing Benefit system. Referrals can be made online, via email and via a dedicated hotline.
- 4.2 Summary of Housing Benefit Overpayments for 2024/25:

	Number of invoices raised	Amount of debt	Amount recovered*
2024/25	236	£347,241	£391,434
2023/24	234	£223,994	£270,395
2022/23	283	£227,305	£322,440
2021/22	313	£272,797	£340,409

*Amount recovered includes prior year debt

Single Person Discount (SPD)

- 4.3 For Council tax purposes residents can apply for Single Person Discount (SPD) should they be the sole adult occupier of a property. Residents who wish to apply for SPD are asked to complete a declaration confirming that they are the only adult resident in the property and that they are eligible to claim the discount.
- 4.4 The Council's primary approach for checking SPD entitlement is to participate biennially in a county wide counter fraud review alongside all Lincolnshire authorities. The process for this includes taking a data extract from the Council Tax records of accounts in receipt of SPD. This data is then put through a screening process to identify accounts which may be claiming SPD, where they are not entitled to, highlighting accounts where contact is needed.
- 4.5 A bulk SPD review commenced in June 2024. This is being undertaken by an external provider who offers a fully managed service of the review.

- 4.6 As a result of the review, 4,740 initial canvass forms were issued for those deemed high risk. Of those, 2,422 were returned. Reminders were issued to 1,075 and 497 were returned.
- 4.7 The review has resulted in 664 Single Person Discount awards being removed from the Council Tax account – this is broken down as follows:

	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
Removals	291	196	86	45	30	9	7	0

- 4.8 As a result of the 664 removals, the revenue generated is £299,834 (SKDC's share is £26,985).
- 4.9 The review concluded in August 2024 at which point a proposal commenced of an annual rolling review to take place from June 2025. Intelligence from the current review, and experience of previous reviews, shows that some of the SPD removals will continue to be paid, or be subsequently re-instated, following contact from claimants where it was shown they had deliberately lied, upon review, in order to maintain their discount. Therefore, it is important to continue reviewing this discount to ensure the revenue generation is at least maintained or even increased.
- 4.10 The business proposal for a rolling review will include cost/benefit analysis of further options to use a fraud referrals service to identify historic cases for revenue collection and options to pursue sanctions, including prosecution. Use of such a fraud referrals service provides all the information needed to demonstrate strong grounds to challenge those claimants who appear to have deliberately lied to maintain their discount or exemption. Local Authority information it holds about claimants is cross-matched with other data sources – highlighting anomalies (such as evidence of other adults living at the property) and pinpointing cases to be investigated further. Whilst this could increase collection rates, and sanctions would act as a future fraud deterrent, pursuing such cases does have the potential to cause reputational damage and prosecution success is not guaranteed.
- 4.11 The outcome of the review has resulted in the Council entering into contract with a third party to undertake an annual rolling review over the next three years (2025/26, 2026/27 and 2027/28).

Business Rates Relief – Retail Discount

- 4.12 At the Budget on 22 November 2023, the Chancellor announced a new business rates relief scheme for retail, hospitality, and leisure properties for 2024/25 with 75% relief, up to a cash cap of £110,000 per business. Under the cash cap, no ratepayer can in any circumstances exceed the £110,000 cash cap across all of their hereditaments in England.

- 4.13 Where a ratepayer had a qualifying connection with another ratepayer then those ratepayers should be considered as one ratepayer for the purposes of the cash caps. The RHL relief scheme guidance provided local authorities with information about the intended operation and delivery of the policy. The Government anticipated that local authorities would include details of the relief to be provided to eligible ratepayers for 2024/25 in their bills for the beginning of the 2024/25 billing cycle.
- 4.14 The Government published guidance setting out the eligibility criteria for the scheme. This guidance can be found here:
<https://www.gov.uk/government/publications/business-rates-relief-202324-retail-hospitality-and-leisure-scheme-local-authority-guidance>.
- 4.15 The Council applied the relief when the annual business rates bill was raised in March 2024. Included in the bill was a letter, requesting the ratepayer to complete an online form, either opting-in or opting-out of the relief scheme – responses were required by 31 March 2024.
- 4.16 For those businesses who opted out or did not complete the form, their relief was removed and amended bills issued from 1 May 2024.
- 4.17 As of 31 March 2025, the Council awarded business rates relief during 2024/25 of £3,677,321.
- 4.18 Business Rates support has been provided for previous financial years as a result of the coronavirus pandemic:
- | | |
|---------|-------------|
| 2023/24 | £3,625,161 |
| 2022/23 | £3,772,287 |
| 2021/22 | £8,186,370 |
| 2020/21 | £20,838,703 |

Business Rates – Small Business Rates Relief

- 4.19 A review of all Small Business Rates Relief awards has not been undertaken during 2024/25. A review was undertaken in October 2023 and of the 1,973 properties where relief was awarded, 1,184 were visited and 789 were issued a letter. The review resulted in 23 reliefs being removed as they were no longer entitled (5) or there was a new occupier/tenant (18).
- 4.20 A review is ongoing for 2025/26 which commenced in June 2025.
- 4.21 Of the 1,973 properties where relief was awarded, 1,184 were visited and 789 were issued a letter. The review resulted in 23 reliefs being removed as they were no longer entitled (5) or there was a new occupier/tenant (18).

5 Action Plan 2025/26

Action	Timeline
1. Keep under review the fraud risks and update the Fraud Risk Register accordingly	Ongoing
2. Roll out fraud awareness elearning including the Council's Counter Fraud, Bribery, and Corruption Strategy 2024-26	Quarter 3
3. Ongoing review of Housing Benefit and Council Tax Support Fund overpayments	Ongoing
4. Undertake a review of Business Rates – Small Business Rates Relief	Quarter 1
5. Undertake annual rolling review of Single Person Discount	Ongoing

6 Key Considerations

- 6.1 The Committee should monitor and review the counter fraud arrangements currently in place and the activities that are being undertaken to mitigate those risks.

7 Reasons for the Recommendations

- 7.1 Governance and Audit Committee, as part of its terms of reference, 9.1 (xx) should monitor and review the counter fraud arrangements currently in place and the activities that are being undertaken to mitigate those risks.



**SOUTH
KESTEVEN
DISTRICT
COUNCIL**

Governance and Audit Committee

Thursday, 13 November 2025

Report of Councillor Virginia Moran,
Cabinet Member for Housing

Safeguarding Annual Report 2024/25

Report Author

Sarah McQueen, Head of Service (Housing Options)

✉ sarah.mcqueen@southkesteven.gov.uk

Purpose of Report

In accordance with Article 9 (Regulatory Framework – xxiii) of the Constitution, the Annual Report on Safeguarding is presented to Governance and Audit Committee. The report provides an overview of the Council's involvement in the safeguarding of children, young people and vulnerable adults for 2024/2025

Recommendations

The Committee is asked to note the content of the Safeguarding Annual Report 2024/25.

Decision Information

Does the report contain any exempt or confidential information not for publication?	No
What are the relevant corporate priorities?	Effective council
Which wards are impacted?	All

1. Implications

Taking into consideration implications relating to finance and procurement, legal and governance, risk and mitigation, health and safety, diversity and inclusion, safeguarding, staffing, community safety, mental health and wellbeing and the impact on the Council's declaration of a climate change emergency, the following implications have been identified:

Finance and Procurement

- 1.1 There are no significant financial implications arising directly from this report, which is for noting.

Completed by: Richard Wyles, Deputy Chief Executive and s151 Officer

Legal and Governance

- 1.2 There are no significant legal or governance implications arising from this report.

Completed by: James Welbourn, Democratic Services Manager

Equalities, Diversity and Inclusion

- 1.3 Equality impact has been analysed as part of the development and implementation of the Safeguarding policy and its associated procedures. Issues of equality and the fair treatment of all individuals regardless of their diversity are addressed throughout these documents

Completed by: (Carol Drury, Community Engagement Manager

Safeguarding

- 1.4 This report provides the Committee with an update on Safeguarding in line with The Council's Constitution

Completed by: Sarah McQueen, Head of Housing and Safeguarding Lead for SKDC

2. Background to the Report

- 2.1. The Safeguarding Annual Report 2024/25 (attached at Appendix 1) is provided to Members in accordance with the Regulatory Framework for the Governance and Audit Committee.

3. Key Considerations

- 3.1. The annual report attached at Appendix 1 provides details of the Council's safeguarding responsibilities. Details of the training and development provided to officers and elected Members is included along with information regarding the number of modules that have been completed during 2024/25. The report outlines the safeguarding interventions undertaken within the timeframe, including short case studies to provide a background to some of the interactions between residents and officers.
- 3.2. The Council has a general duty of care and statutory requirements in relation to the safeguarding of both children and adults. In general, our responsibilities are to report incidents or concerns to the responsible authority (Lincolnshire County Council) and to work with other agencies to ensure the welfare of children and vulnerable adults. The Safeguarding Annual Report reflects these duties and highlights how safeguarding is a Council-wide responsibility.

4. Other Options Considered

- 4.1 The report is for information and review.

5. Reasons for the Recommendations

- 5.1. To note the Council's involvement in the safeguarding of children, young people and vulnerable adults for 2024/2025, in accordance with the Council's Constitution.

6. Appendices

- 6.1 Appendix 1 - Safeguarding Annual Report 2024/25.

This page is intentionally left blank

Safeguarding

Annual Report 2024/2025



**SOUTH KESTEVEN
DISTRICT COUNCIL**

1. Introduction

This report provides an overview of the Council's safeguarding responsibilities in relation to children, young people and adults at risk of harm.

The Council's policy sets out its commitment to protect: *"children, young people and adults who need safeguarding, including employees, volunteers, apprentices and students; those who use our services or are cared for by others who use our services; and those with whom our staff, elected members, volunteers and key contractors have contact"*.

This document further discusses:

1. Our responsibilities as a district council in relation to safeguarding and Prevent
2. Training and development opportunities and outcomes for officers and elected Members
3. Safeguarding Interactions
4. The current position in relation to the Council's submission to the Lincolnshire Safeguarding Children Partnership Section 11 (Children Act 2004) Audit
5. The updated safeguarding arrangements within South Kesteven District Council

2. Responsibilities

2.1 Safeguarding

As a district authority safeguarding services are predominantly provided for adults and those who are vulnerable so must be protected from harm. This does not mean however that the Council does not have a legal and moral obligation to safeguard children and young people too. The Council has statutory duties under Section 11 of the Children Act 2004 and Sections 42-45 of the Care Act 2014 to protect individuals from harm and neglect and to co-operate with other agencies.

The Council's responsibilities for the protection of both children and adults are, in basic terms, the same – to report incidents or concerns to the responsible authority (Lincolnshire County Council) and to work with other agencies to ensure the welfare of children and vulnerable adults.

Safeguarding is the broader term used for the measures available to protect the health and wellbeing of children, young people and vulnerable adults to live free from abuse, harm and neglect.

In terms of the safeguarding of children and young people¹, Lincolnshire has processes for early help and intervention which allow agencies to work together to support families at the earliest possible time. Through early intervention, children can be the subject of a 'Team Around the Child' in which the additional needs of the child and its family are met, with their consent, through a multi-agency approach. Depending on the needs of the family, officers from this Authority will be invited to attend and participate in Team Around the Child meetings.

The statutory guidance that accompanies the Care Act 2014 (the Act) defines adult safeguarding as "protecting an adult's right to live in safety, free from abuse and neglect. It is about people and organisations working together to prevent and stop both the risks and experience of abuse or neglect, while at the same time making sure the adults wellbeing is promoted including, where

¹ A 'child' is defined as a person who has not yet reached their 18th birthday (including unborn children). In Lincolnshire this definition extends to the age of 25 for people with disabilities.

appropriate, having regard to their views, wishes, feelings and beliefs in deciding on an action. This must recognise that adults sometimes have complex interpersonal relationships and may be ambivalent, unclear or unrealistic about their personal circumstances”

It is clear from this definition that adult safeguarding has its challenges. The Act is however clear that:

“A local authority² must act when it has ‘reasonable cause to suspect that an adult in its area (whether or not ordinarily resident there):

- has needs for care and support (whether or not the authority is meeting any of those needs)
- is experiencing, or is at risk of, abuse or neglect, and
- as a result of those needs is unable to protect himself or herself against the abuse or neglect or the risk of it”

Adult safeguarding is for people who, because of issues such as dementia, learning disability, mental ill-health or substance abuse have care and support needs that may make them more vulnerable to abuse and neglect.

Safeguarding referrals relating to adults must always be made with the explicit consent of the individual unless gaining consent would put the individual in danger. Referral without consent, in “the best interests” of the individual can also be made if it is assessed that the person lacks the mental capacity (as defined by the Mental Capacity Act 2005) to make an informed decision.

The parameters under which an adult with safeguarding needs is accepted for intervention by Social Care are, as illustrated, incredibly tight. This often means that those we work with do not meet adult services threshold as they do not have “identified needs of care and support” as defined by the Act. In these instances, officers will look for alternate support through a referral to the Council’s Vulnerable Adults Panel (VAP) to instigate a multi-agency response. If deemed appropriate at the VAP, cases then may be referred through Team Around the Adult (TAA). The management, delivery and administration for the VAP fall within the remit of our housing team, the TAA function is managed by our colleagues at Lincolnshire County Council.

2.2 Prevent

The introduction of the Counter-Terrorism and Security Act in 2015 placed a duty on local authorities (County and District in two tier areas) in all our functions to have “due regard to the need to prevent people from being drawn into terrorism”.

In complying with the duty, The Council is expected to ensure that our venues and resources do not provide a platform for extremists and are not used to disseminate extremist views. This includes the requirement to reduce “permissive environments” in which radicalisation can potentially take place. The Prevent Duty requires specified local authorities to ensure any IT equipment available to the general public should have filtering solutions that limit access to terrorist and extremist material and to develop of a venue hire policy applicable to all council-owned buildings. A policy relating to venue hire and external speakers has been developed in partnership with agencies within the county’s Prevent Steering Group to meet this element of the Duty.

The Council is further expected to ensure that organisation’s that work with us are not engaged in any extremist views and, where appropriate, to take the opportunity when new contracts for the

² The Care Act 2014 and the Statutory Guidance refers throughout to the responsibilities of the Local Authority. In a two-tier county the Local Authority refers to the County Council.

delivery of our services are being made to ensure that the principles of the duty are written in to those contracts in a suitable form.

Prevent falls within the safeguarding arena. The grooming of vulnerable individuals susceptible to radicalisation and extreme ideologies is regarded as a safeguarding concern and must be addressed as such. The referral pathways are different, but the principles are the same.

It is essential to acknowledge that Prevent operates in the non-criminal space. This means working with individuals who have not yet committed a crime but are susceptible to radicalisation in whatever form that takes. The aim of Prevent is to support such individuals, to divert them away from violent extremism before they commit any criminal acts. Prevent achieves this through a process called Channel. The process is a multi-agency approach to identify and provide support to individuals who are at risk of being drawn into extremism. Individuals who exhibit concerning behaviour in relation to an extreme ideology can be referred to Channel if they give their explicit consent.

The Authority's Prevent Lead is Carol Drury, Community Engagement Manager who represents the Council on the County Prevent Steering Group. This statutory group is a partnership of agencies including County and District Councils of Lincolnshire, Police, Health, Fire and Rescue, Higher Education, Schools, Third Sector and the Home Office. The Steering Group works collaboratively to develop the Counter Terrorism Local Profile for Lincolnshire and its accompanying Delivery Plan. The Prevent Lead is also responsible for South Kesteven District Council's contribution to the County Strategic Risk Register for Prevent. In person training in Prevent is offered to officers on the three-year cycle eLearning modules are available to ensure new starters and those unable to attend in person receive training. Further eLearning is also available through the learner management system of the Lincolnshire Safeguarding Children Partnership. A total of 330 modules of Prevent Training have been completed by officers.

Prevent training is also mandatory for elected Members and all 56 members completed this training in 2024/2025. There were 3 sessions were offered and, members who did not attend the in-person sessions were then asked to complete the Home Office training and send a copy of the certificate to prove completion. Those members that are school teachers or NHS staff were not expected to attend the Council training session if they were able to provide proof of recent completion of training in their work environment.

Information requests are received from Police colleagues when an individual is identified in the District as a possible Prevent referral. Across 2024/25, seven requests for information were received. None of the individuals identified met the threshold for intervention through Prevent. Whilst these individuals were not referred through to Channel, they obviously had safeguarding needs. In all instances alternative support, through safeguarding processes, was put in place to meet the needs of these individuals. Prevent colleagues within Lincolnshire Police also carry out follow up checks with partners 6 months and 12 months after any referral to Channel that does not meet the threshold to ensure there is no evidence of change within the individuals situation that would require intervention from Prevent. Two 6-month reviews were carried out during this reporting period.

3. Training and Development

At South Kesteven District Council, safeguarding training is mandatory for all staff. The level of training required is dependent upon the interaction staff members have with our residents. Staff follow either a three-year or a six-year training pathway that contains training relevant to their levels of interaction with children, young people and vulnerable adults. The training is provided to partners of the Lincolnshire Safeguarding Children Partnership and the Lincolnshire

Safeguarding Adult Board free-of-charge and is a mix of eLearning, virtual and face-to-face modules. In addition to this training, officers and Elected Members are required to undergo Prevent training to fulfil the requirements of the Local Authority Prevent Duty.

In May 2024 Full Council agreed an amendment to the Constitution which made Safeguarding and Prevent training **mandatory** for all Elected Members.

Full Council also determined that failure to attend training and development sessions within six months of the Council's Annual Meeting, or six months since election to office, would mean a Member would be unable to act on any committees or bodies to which they had been appointed until they had attended all mandatory training and development sessions. Six training sessions relating to safeguarding have been provided since this decision was made. A total of 50 Members completed safeguarding training during 2024/25.

380 safeguarding training modules were completed by officers in 2024/25. A record of the training completed by officers is held centrally. Topics covered are listed in the table below:

A Rough Guide to Not Putting Your Foot in it	Child Sexual Abuse	Child Exploitation
Child Poverty	Domestic Abuse - MARAC and MOP	Children Who Experience Domestic Abuse
Domestic Abuse - DASH	Domestic Abuse in Practice	Domestic Abuse – Short Course
Domestic Abuse - The Importance of Language	Female Genital Mutilation (FGM)	e Safety
Mental Health Awareness	Making Safeguarding Personal	Friends Against Scams
Radicalisation and Extremism	Missing Children	Mental Capacity Act
Safeguarding Everyone in Lincolnshire	Safeguarding Adults	Modern Slavery and Trafficking
Self-Neglect	Safer Recruitment	Safeguarding Children
Tackling Exploitation and Modern Slavery	Understanding the Trio of Vulnerabilities	Suicide Awareness (Zero Suicide Alliance)

Further learning is also essential for the Lead and Deputy Safeguarding Officer from Serious Case Reviews (Children), Adult Safeguarding Reviews and Domestic Homicide Reviews. Whilst these types of review do not make for comfortable reading, it is imperative that we take account of lessons learned and implement, where appropriate to the District Council's responsibilities, the recommendations of these reviews.

4. Safeguarding Interactions and Interventions

Whilst there are requirements on us as a district council to have an identified lead for safeguarding it should be acknowledged that there are no safeguarding-specific roles within the Authority. This does not undermine the importance of the safeguarding of individuals from harm and neglect but seeks to highlight the fact that **safeguarding is everyone's responsibility**.

Officers from across the Council have the knowledge, skills and training to identify the potential for harm and to refer individuals to the appropriate support service when a concern is identified. Support for officers and elected Members is available through the Council's Designated Safeguarding Lead Sarah McQueen, Prevent Lead and Deputy Safeguarding Lead, Carol Drury and Deputy Safeguarding Officer, Kati Conway.

Any officer in the course of their duties, or an elected member carrying out their representational role, may witness, or be informed of, an issue which they think should be referred to Adult or Children's Services. Referrals during this period were made by colleagues in Housing and Neighbourhoods directly to the responsible authority. In 2024/25 a total of 37 referrals were made, relating to 31 adults and 6 children.

Designated officers also attend Multi-agency Child Exploitation (MACE) meetings where cases of missing children and those being criminally or sexually exploited are discussed and partner actions agreed. This could be simply providing support to the family to address issues through to agreeing and issuing closure orders on properties to disperse or stop criminal activity from taking place in identified locations.

Vetted officers attend Multi-agency Risk Assessment Conferences (MARAC) in relation to high-level domestic abuse cases and any officer working with a child, family or vulnerable adult will attend Team Around the Child, Child in Need, Child Protection Conferences, Vulnerable Adults Panels, Team Around the Adult and Channel meetings on invitation. Officers can instigate Team Around the Child and Team Around the Adult meetings as early interventions within the safeguarding arena. This early intervention is often the level at which officers become involved with individuals thereby allowing for support to be made available in a more preventative manner. These cases rarely require intervention by social workers but could require input from social care (Wellbeing Lincs).

5. Partnership working

During 2024/25, strong partnership working continued with Lincolnshire Safeguarding Children Partnership (LSCP) and the Lincolnshire Safeguarding Adults Board (LSAB), both of which have continued to drive multi-agency improvement and strengthen governance across the safeguarding landscape.

The LSCP has undertaken a series of multi-agency audits, including a review of responses to Child Sexual Abuse (CSA) and Neglect. These have promoted more effective information sharing, clearer accountability, and improved recording of decisions and outcomes. Learning from these audits has been cascaded to all partners, with a particular focus on early intervention and the quality of initial responses to children at risk. The LSCP has also embedded its revised Thresholds of Need document, ensuring greater consistency and confidence among practitioners in identifying and responding to levels of risk.

The LSAB continues to focus on safeguarding adults with complex needs, such as those affected by self-neglect and domestic abuse. Case reviews and Safeguarding Adult Reviews have

reinforced the importance of professional curiosity and multi-agency coordination in complex adult cases. The Board remains committed to embedding shared learning across agencies and tracking improvements in practice to ensure long-term impact.

SKDC safeguarding leads continue to play an active role in both partnerships, attending LSCP and LSAB meetings and contributing to task and finish groups, audits, and policy reviews. This ongoing engagement ensures that district-level perspectives are reflected in countywide safeguarding priorities and that local practice aligns with emerging learning and strategic developments from both boards.

Both partnerships have strengthened joint working arrangements, enhancing how children's and adults' safeguarding issues are escalated, reviewed, and learned from. Their combined work continues to emphasise prevention, data-informed decision-making, and a consistent multi-agency response to safeguarding themes across Lincolnshire.

This page is intentionally left blank

Governance and Audit Committee Work Plan 2025-2026

Item	Current Issues/Status	Outcome Sought
21 January 2026		
Internal Audit Progress Report	Update from the Council's Internal Auditors in respect of progress made against the plan	To review and note the contents of the report
Indicative Internal Audit Plan 2026/27	Internal Audit to present the indicative Internal Audit Plan for 2026/2027	To review and approve the indicative Internal Audit Plan for 2026/2027
Annual Governance Statement 2024/25	To consider the Draft Annual Governance Statement for 2024/2025	To review and approve the Draft Annual Governance Statement 2024/2025
Treasury Management Strategy 2026/27	Council's indicative Treasury Management Strategy for 2026/2027	To review and approve the indicative Treasury Management Strategy for 2026/2027
Review of the Financial Regulations	Update of the Council's Financial Regulations	Recommendation to Full Council
Amendments to the Constitution	To consider a number of amendments to the Constitutional.	Recommendation to Full Council
18 February 2026 (Provisional)		
Statement of Accounts 2024/25	To be approved each year by the statutory deadline	To approve the 2024/2025 Statement of Accounts and their publication on the Council's website
18 March 2026		
Annual Report on Grants and Returns	External Audit's report on grants and returns for the year	To review and note the contents of the report
Internal Audit Progress Report	Update from the Council's Internal Auditors in respect of progress made against the plan	To review and note the contents of the report

Item	Current Issues/Status	Outcome Sought
Internal Audit Follow Up Report	Update from the Council's Internal Auditors in respect of progress made against the implementation of actions	To review and note the contents of the report
Indicative Internal Audit Plan 2026/27	Internal Audit to present the indicative Internal Audit Plan for 2026/2027	To review and note the contents of the report
Statement of Accounting Policies	Annual report prior to the preparation of the Statement of Accounts to ensure that the policies are up to date and in line with the CIPFA Code of Practice	To consider approving the Statement of Accounting Policies
Strategic Risk Register	Strategic Risk Register is presented to the Committee every four months as part of the monitoring and review of the risk management arrangements	To review and approve the Strategic Risk Register
Unscheduled		
Access to Information Working Group Update	Update on the meeting of the Access to Information Working Group	To review and note the contents of the report
Housing Benefit Subsidy Claim 2023/24	To provide the outcome of the Housing Benefit (Subsidy) Assurance Process for 2023/24	To review and note the contents of the report
Items to be allocated as and when required		
Code of Conduct		
Code of Corporate Governance		
Constitutional Amendments		
Contract Procedure Rules – being reviewed 2025/26		

Item	Current Issues/Status	Outcome Sought
Financial Regulations – being reviewed 2025/26		
Risk Management Framework – due in 2027/28		
Counter Fraud, Bribery, and Corruption Strategy – due 2026/27		
Anti Money Laundering Policy – due 2026/27		
Whistleblowing Policy – due 2026/27		
Review of Subject Access Requests		
Committee Members meeting with auditors		

This page is intentionally left blank