

Governance and Audit Committee



SOUTH
KESTEVEN
DISTRICT
COUNCIL

Wednesday, 18 March 2026 at 10.00 am
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 Habib Rahman,
Councillor Rhea Rayside, Councillor Paul Stokes, Councillor Mark Whittington,
Councillor Sue Woolley 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 18 February 2026** (Pages 3 - 7)
- 4. Updates from previous meeting** (Page 9)
To consider updates on Actions agreed at the meeting held on 18 February 2026.
- 5. Internal Audit Progress Report** (Pages 11 - 25)
Update from the Council's Internal Auditors in respect of progress made against the plan.
- 6. Internal Audit Follow Up Report** (Pages 27 - 41)
Update from the Council's Internal Auditors in respect of progress made against the implementation of actions.

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☎ 01476 406080

Karen Bradford, Chief Executive

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- 7. Indicative Internal Audit Plan 2026/27** (Pages 43 - 81)
Internal Audit to present the indicative Internal Audit Plan for 2026/2027.
- 8. 2025-26 Accounting Policies** (Pages 83 - 100)
The Council's Accounting Policies are reviewed annually, prior to the preparation of the Statement of Accounts, to ensure they are up to date and in accordance with the CIPFA Code of Practice on Local Authority Accounting in the United Kingdom (The Code)
- 9. 2025-26 Action Plan for Draft Statement of Accounts** (Pages 101 - 104)
To provide an update regarding the publication of the 2025/26 Statement of Accounts.
- 10. Treasury Management Report Quarter 3 2025/26** (Pages 105 - 112)
Treasury Management Performance report for the period ending 31st December 2025
- 11. Housing Benefit Subsidy Audit 2023-24** (Pages 113 - 126)
To provide an update regarding the outcome of the 2023-24 audited Housing Benefit subsidy claim and Department for Work and Pension sign-off
- 12. Work Programme 2026 - 2027** (Pages 127 - 133)
To consider the Committee's indicative Work Programme for 2026 – 2027.
- 13. Any other business, which the chairman, by reasons of special circumstances, decides is urgent.**