



**SOUTH  
KESTEVEN  
DISTRICT  
COUNCIL**

## **Council**


Thursday, 21 May 2026

Report of Councillor Tim Harrison,  
Chairman of Governance and Audit  
Committee

# **Governance and Audit Committee Annual Report 2025/2026 and Work Plan 2026/2027**

### **Report Author**

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### **Purpose of Report**

To present the Annual Report of the Governance and Audit Committee for 2025/2026 to Council including the indicative work plan and timetable for 2026/2027.

### **Recommendations**

**Full Council is recommended to:**

- 1. Note the Annual Report of Governance and Audit Committee for 2025/2026**
- 2. Approve the indicative work plan for 2026/2027**

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Does the report contain any exempt or confidential information not for publication?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

1.1 There are no specific finance or procurement implications arising from this report.

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

### ***Legal and Governance***

1.2 There are no specific legal and governance implications arising from this report.

*Completed by: James Welbourn, Democratic Services Manager*

## **2. Background to the Report**

2.1 Audit Committees are an important source of assurance in respect of an organisation's arrangements for managing risk, maintaining an effective internal control environment, and reporting on financial and other performance.

2.2 The Chartered Institute of Public Finance and Accountancy (CIPFA) recommend that Audit Committees produce an Annual Report to promote the role and purpose of the Committee, account for the Committee's performance, evaluate whether the Committee is continuing to meet its terms of reference and document how the Committee adds value. The Governance and Audit Committee's Annual Report fulfilling these requirements is set out at Appendix A.

2.3 The purpose of this report is to advise Council of key outcomes arising from the work of the Governance and Audit Committee for 2025/26 and to approve the indicative work plan and timetable for 2026/27 as set out within Appendix 2 of Appendix A.

2.4 The Committee's work is key to delivering good governance throughout the authority. It provides independent assurance and challenge on the effectiveness of the Council's overall arrangements for corporate governance and internal control, including risk management. It is good practice to publicise the work of the Committee to ensure a greater understanding of governance and audit issues. It is also important for the Committee to demonstrate the impact of its work to Members, partners, stakeholders and the wider community.

### **3. Key Considerations**

- 3.1 Based on the evidence presented to the Governance and Audit Committee throughout the year the committee can confirm that there were no areas of significant duplication or omission in the systems of governance in the authority that had come to the Committee's attention during 2025/26 that were not being adequately resolved.
- 3.2 Through Members receiving this report, the role and purpose of the Committee has been promoted, and the report demonstrates that the Committee has continued to perform, has met its terms of reference, and has added value.
- 3.3 Council is asked to approve the Governance and Audit Committee Annual Report for 2025/2026 and approve the indicative work plan for 2026/2027.

### **4. Reasons for the Recommendations**

- 4.1 To ensure Council is informed of the work activities of the Governance and Audit Committee.

### **5. Appendices**

- 5.1 Appendix A – Governance and Audit Committee Annual Report 2025/26 (including Appendix 1: Governance and Audit Committee Summary of Work Plan 2025/26 and Appendix 2: Governance and Audit Committee Indicative Work Plan 2026/27)