

# Annual Governance Statement



2023/24



# Introduction

**We want to make Lincoln the best place to live, raise a family, work and do business.**

Our vision to deliver Lincoln's ambitious future is underpinned by five strategic priorities →

Delivering these priorities requires good governance, for all our residents, businesses, visitors, employees and Councillors. 'Good governance' is about how we ensure we are doing the right things, in the right way, for the right people, and that we do this in a timely, inclusive, open, honest and accountable manner. It means that we conduct ourselves in accordance with the law and proper standards, and that we safeguard public money by using it economically, efficiently and effectively.



We must, to ensure we provide good governance, put in place proper governance arrangements to manage our affairs. We must ensure there is a sound system of governance, including effective internal controls, and that this is based on the principles of CIPFA's "Delivering Good Governance in Local Government Framework 2016". We also have a duty, under the Local Government Act 1999, to secure continuous improvement in the way we carry out our functions.

The last few years have been very challenging, both for the Council and for the city, and we are extremely proud of all the Council has achieved during this time. Like most councils we continue to face substantial funding pressures, with cost-of-living and inflationary challenges alongside new and increasing demands on council services dominating the past couple of years, at a time when longer term recovery from the Covid-19 pandemic remains a priority. As we move towards the end of Vision 2025 and prepare for Vision 2030, we remain committed to being financially sustainable and delivering our One Council approach, transforming and protecting access to our services by investing in technology, and making them as efficient and effective as they can be.

**This Annual Governance Statement looks honestly, and transparently, at how effective our governance has been during 2023/24 and sets out the ways we can further improve. By ensuring good governance, we can continue to evolve and innovate and deliver Lincoln's ambitious future.**

This AGS comprises three Parts. Part 1 summarises the overall effectiveness of our governance framework in 2023/24, and Part 2 reviews how we have met the requirements of our 'Code of Corporate Governance' as it was applied in the last 12 months, what's working well, and what we can do to further improve our governance. Part 3 is an action plan for the steps we take over the next 12 months to further enhance our governance.



## Statement of Opinion

The Council's governance arrangements are under continual review, and we are pleased to confirm our opinion that these arrangements in 2023/24 were sound and provided an effective means of achieving our priorities. We have not identified any significant governance issues during 2023/24. The Council will continue to monitor the effectiveness of its governance arrangements to enable the identification of new and emerging issues throughout the coming year.



Cllr Naomi Tweddle, Leader  
(commencing 14<sup>th</sup> May 2024):

**Date:**



Angela Andrews, Chief Executive:

**Date:**

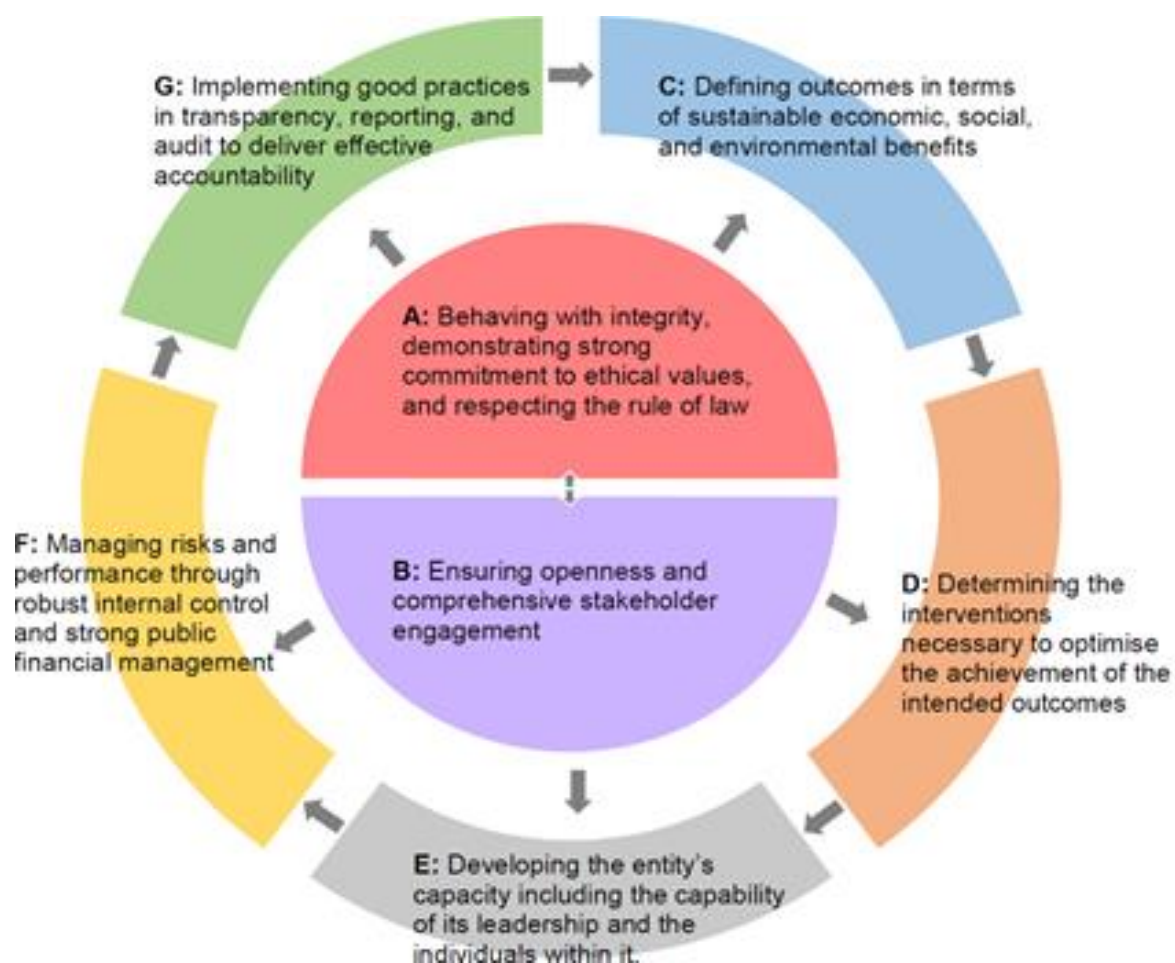


## Part 1: Our Governance Framework

How we meet our governance responsibilities is defined in our Code of Corporate Governance. Our Code is updated annually and is based on the principles of CIPFA's "Delivering Good Governance in Local Government Framework 2016".

Our Code sets out the strategies, policies, systems and processes we use to control how we operate and defines our cultures and values. It enables us to effectively monitor achievement of our strategic objectives, and to measure how we deliver value for money in our services.

Our Code is based on seven core principles:



Responsibility for governance rests with a range of bodies and structures, summarised below:

### Council

Council consists of all 33 councillors who decide our strategic plan (currently Vision 2025), our Constitution and our overall policy and budget framework. It appoints the Leader, Executive, and membership of our scrutiny committees. The Ethics and Engagement Committee are also appointed by Council, and ensures all members receive advice and training on our Code of Conduct. Each member of the council represents the best interests of both their own wards and the city as a whole and is directly accountable to their constituents.

### Leader and Executive

Our Executive comprises the Leader plus 5 further members, and is responsible for making most significant council decisions. Each Executive member has a portfolio; five of these align closely with our Vision 2025 Priorities, plus an additional portfolio for 'Customer Experience and Review'.

### Corporate Management Team and statutory officers

The Chief Executive (CX) is the Head of Paid Service and is responsible for all council staff and for leading an effective Corporate Management Team (CMT). CMT ensures there is clear accountability for the use of resources in achieving desired outcomes for service users and the community.

The Chief Finance Officer (CFO) is the council's Section 151 Officer and is responsible for safeguarding the council's financial position and securing value for money. The council's financial management arrangements comply with the governance requirements of the CIPFA Statement on the role of Chief Financial Officer in Local Government.

The City Solicitor is the council's Monitoring Officer and is responsible for ensuring compliance with the law, good governance and promoting high standards of conduct

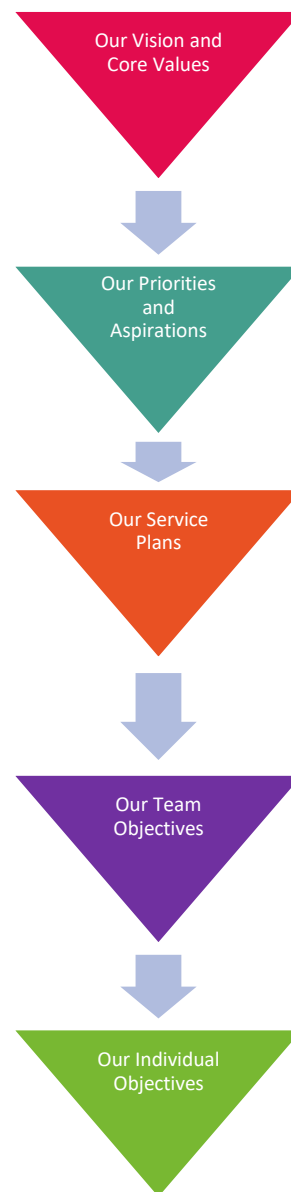
### Scrutiny and audit committees

Our scrutiny committees consist of non-Executive councillors. Their role is to scrutinise and, where appropriate, challenge the decisions and performance of the Executive. Our scrutiny committees also scrutinise the decisions and performance of partnerships and other public bodies. We have four scrutiny committees:

- Performance Scrutiny Committee (including Housing Scrutiny Sub-Committee)
- Policy Scrutiny Committee
- Community Leadership Scrutiny Committee
- Select Scrutiny Committee

Any two members can hold the Executive to account outside of scrutiny and review by requesting Call-In and reconsideration of an Executive decision

Our Audit Committee is responsible for providing independent assurance to Council of the adequacy of our governance, financial management, risk management framework and internal control environment.



Our Constitution updated regularly and is available [here](#).

## Impact of Covid-19 on our governance

It has now been four years since the first lockdowns of the Covid-19 pandemic. The pandemic caused major disruption to the Council's day-to-day operations, and has had a lasting impact on how we deliver services to our residents and local businesses. The steps we have taken over the past four years have fully embedded these new ways of working, and we now have enhanced business continuity procedures, an IT Disaster Recovery Plan, and renewed governance arrangements that ensure we are prepared for future extraordinary events should they emerge.

## Internal and External Assurance

### Head of Internal Audit

The Head of Internal Audit is required annually to provide an opinion on the overall effectiveness of the Council's governance, risk and control framework and the extent to which these can be relied upon. In 2023/24 the Council was provided with the following levels of assurance:-

Performing Well	Performing	Adequately
Governance Risk Financial Control	Internal Control	

There were no significant governance issues raised within the audits completed. There were two Limited reports issued, both of which have been included as areas to watch within this Annual Governance Statement. Internal Control has been given a slightly lower level of assurance due to the results of the audits undertaken and the results of the combined assurance work. There has been no change from the opinions given in 2022/23.

The audit plan in 2023/24 was again reduced due to a temporary shortfall in staffing resource. We have now successfully appointed to the Auditor post and are progressing with the recruitment for the Principal post. In the interim we have a contract in place with an external provider to provide resources as required.

Internal audits completed in 2023/24 include:

- Staff Wellbeing – substantial
- Housing Repairs – substantial
- Insurance – substantial
- Creditors – substantial
- NNDR – substantial
- Staff recruitment – substantial
- HB subsidy – substantial
- Contract Management – indicative limited
- IT Asset Management – indicative limited
- Treasury Management – Indicative substantial
- Governance H/C – indicative substantial
- Cyber security – indicative substantial
- Digital – indicative substantial
- Follow-ups – indicative high

The findings from these audits have been reported to the Audit Committee during the year. Progress on implementing the actions arising from the reports are also reported to the Audit Committee throughout the year.

### External Audit Annual Opinion

Our most recent External Audit Annual Opinion was published in January 2024, and relates to the financial year 2022/23.

A copy of this Annual Opinion encompasses our Statement of Accounts for 2022/23, our Value for Money arrangements and our wider reporting responsibilities. The Annual Opinion states that:

- The Council's Statement of Accounts was legally compliant;
- No indicators were identified of any significant weaknesses in the Council's Value for Money arrangements; and
- No indicators were identified of any significant weaknesses in the Council's Governance arrangements

A copy of this Annual Opinion is available [here](#).

## The CIPFA Financial Management Code 2019 (FM Code)

In December 2019, the Chartered Institute of Public Finance and Accountancy (CIPFA) published its Financial Management code (the FM Code), providing guidance for good and sustainable financial management in local authorities. The FM Code aims to assist local authorities to demonstrate their financial sustainability through a set of seventeen financial management standards.

CIPFA guidance issued in February 2021 requires Annual Governance Statements to now include an overall conclusion of the assessment of the organisation's compliance with these standards. An assessment against the FM Code was most recently undertaken and reported to the Audit Committee in March 2024, confirming an overall substantial level of compliance (65%), with six identified areas for improvement (35%). These six areas were:

Ref	Standard/description	RAG	Action
A	The leadership team is able to demonstrate that the services provided by the authority provide value for money.		To update VFM Statement and incorporate with new Productivity Plan requirements – Jul 24
B	The authority complies with the CIPFA Statement on the Role of the Chief Finance Officer in Local Government.		To continue to support professional development – ongoing. To recruit to remaining Finance role to ensure fully resourced – Apr 24
C	The leadership Team demonstrates in its actions and behaviours responsibility for governance and internal control.		To revise Contract Procedure Rules – Dec 24
E	The financial management style of the authority supports financial sustainability		Review Finance Business Partnering Action Plan – Mar 25
F	The authority has carried out a credible and transparent financial resilience assessment.		Consider options for an independent financial resilience assessment – Dec 24
L	The authority has engaged where appropriate with key stakeholders in developing its long-term financial strategy, medium term financial plan and annual budget.		Further development of engagement approach for budget/strategic plan consultation – Nov 24

No areas were identified as having minimum compliance.

It is not expected that there will be full compliance across all standards in the FM Code as continual improvement, routine revisions to policies and procedures, and assessment against best practice necessitate a need for new actions to be implemented following each annual assessment. The Council can be assured that it has achieved this level of substantial and reasonable assurance and that there are no areas of minimum compliance and no significant areas for improvement.

Our full assessment against the FM Code is available [here](#).

## Significant governance issues monitored in 2023/24

There were no ongoing significant governance issues to monitor during 2023/24.

## New significant governance issues identified in this AGS

Significant governance issues are those that present high financial, reputational or political risks to the Council.

We did not identify any significant governance issues during 2023/24, however we did identify some governance issues that do not meet the 'significant' threshold.

## New governance issues that require monitoring, but do not meet the 'significant' governance issue' threshold

We have identified the following six issues for monitoring over the next 12 months:

- An internal audit of Contract Management has been given 'limited assurance', due to some contracts not being managed consistently. Actions arising from this audit will be monitored quarterly by the Audit Committee, overseen by the Monitoring Officer.
- An internal audit of IT Asset Management has been given 'limited assurance'. Actions arising from this audit will be monitored quarterly by the Audit Committee, overseen by the Assistant Director for Transformation and Strategic Development.
- Our project governance arrangements need to be reviewed and updated, to ensure that all projects are being implemented in full accordance with the Lincoln Project Management Model (LPMM) and that use of the LPMM is consistent. The LPMM is undergoing a full review over the coming year and has been included in the action plan in Part 3 of this AGS.
- There is an ongoing need for all directorates to ensure financial, legal and procurement advice is sought for projects in a timely manner. This will continue to be monitored by the Chief Finance Officer and Monitoring Officer.
- There remains limited additional capacity within internal professional support services to provide the advice and oversight necessary to ensure effective governance of significant and complex projects. Frontline services are also continuing to encounter capacity and recruitment challenges. This will continue to be monitored by our Organisational Development group.
- The Lincoln Performance Management Framework needs to be refreshed, following an internal audit of Performance Management. Works are in progress to complete this work in 2024/25 so it coincides with the launch of our Vision 2030 strategic plan, and this will be monitored quarterly by the Audit Committee and overseen by the Assistant Director for Transformation and Strategic Development.

## Conclusion

We can provide a high level of assurance that the governance arrangements operating at City of Lincoln Council, in line with our Code of Corporate Governance, are appropriate, fit for purpose and working well in practice.




No significant governance issues were identified in 2023/24. The Council will continue to monitor the effectiveness of its governance arrangements throughout the coming year, to enable the identification of new and emerging issues.

A detailed assessment of how we applied our Code in 2023/24 is provided in Part 2 of this document.




## Part 2: Assessment of our Core Principles


What our definitions mean:

Assurance rating	Interpretation
 Acceptable	There are sound policies and processes in place that are working effectively across services, which provide for good governance arrangements and support both compliance with requirements of the CIPFA principle and the achievement of the council's aims and objectives. There may be minor areas for continuous improvement, but these do not represent a significant or material risk to the council's overall governance framework.
 Some development or areas for improvement	Whilst there are policies and processes in place, there are some areas that remain a challenge for the council or require further improvement which may impact the effectiveness of elements of the council's governance arrangements, compliance with the CIPFA principle and the achievement of the council's aims and objectives. The council has an action plan in place to address these matters.
 Key development or many areas for improvement	Significant challenges have been identified which may impact the effectiveness of elements of the our governance arrangements, compliance with the CIPFA principle and achievement of our aims and objectives. We have implemented plans for corrective actions to manage these risks.

## Core Principle A: Behaving with integrity, demonstrating strong commitment to ethical values and respecting the rule of law

What we achieved in 2023/24	What's currently working well	Where we can improve	Overall assessment
<ul style="list-style-type: none"> <li>We undertook a scheduled annual update of our Code of Corporate Governance</li> <li>We continued to monitor our compliance with the Subsidy Control Act 2022 as projects commence</li> <li>We continued to review our compliance with the Elections Act 2022 as the commencement orders came into place</li> <li>We reviewed and updated CIPFA guidance for Audit Committees, including a review of the Terms of Reference of the Audit Committee to ensure they remain compliant with best practice</li> </ul>	<ul style="list-style-type: none"> <li>Ethical values, standards and formal codes of conduct are defined in our Constitution and form the basis for developing our policies, procedures, and the behaviour of our Members and employees. We have appropriate processes in place to ensure that Members and employees are not influenced by prejudice, bias or conflicts of interest when engaging and making decisions with stakeholders, as well as effective systems to protect the rights of employees. All Council decisions consider legal and equality implications with support from our Legal Services team.</li> <li>Our Constitution is regularly updated to ensure it remains fit for purpose and meets the needs of the city and its residents</li> <li>Our Audit Committee includes an independent Member, and provides assurance on the adequacy of our internal control environment by ensuring high standards of conduct are embedded within the Council's culture. The Committee also monitors all governance issues raised, and oversees our internal and external audit arrangements. We have, after a protracted period of recruitment difficulties, successfully appointed to one of our two internal auditor posts that will support the Audit Manager in their role. Additional capacity is being sourced via external consultants, to ensure we are able to meet our internal audit demands and monitor combined assurance.</li> <li>We recruited a new Legal Services Manager in 2023/24</li> <li>We have a robust approach to information governance. Our Data Protection Officer is highly visible within the Council, and ICO guidance is shared with all service areas to ensure staff at all levels receive appropriate training and feedback if data breaches occur.</li> </ul>	<p>Our Counter Fraud Policy and Procedures are currently being updated to ensure they remain sufficiently robust</p> <p>We will be updating our approach to Equality Impact Assessment over the coming year</p> <p>An internal audit of our Contract Management arrangements has received 'limited assurance' due to some of our contracts not being managed consistently. Significant steps have already been undertaken to address these internal audit findings, with further progress to be made during the coming year.</p>	


## Core Principle B: Ensuring openness and comprehensive stakeholder engagement

What we achieved in 2023/24	What's currently working well	Where we can improve	Overall assessment
<ul style="list-style-type: none"> <li>Finalised the review of our Consultation and Engagement staff guidance</li> <li>Completed a review of the Citizens Panel, and recruit new Panel members in a way that reflects the current makeup of the City</li> <li>Created a 'Community Development Toolkit' for local Ward Councillors to provide additional help and support within their community</li> <li>Explored further options for engaging with stakeholders on budget consultations</li> <li>Continued to develop more permanent and usable feedback systems for services.</li> </ul>	<ul style="list-style-type: none"> <li>The Council makes sure our partners in the private, public and voluntary sector, as well individual citizens and service users, are engaged in and have full access to information relating to decision making. We expect reports to decision makers to be open, to provide all the necessary material to ensure informed decisions are made that are in the best interests of the city and communities, and to have engaged stakeholders and service users in arriving at proposals under consideration.</li> <li>We have improved our Citizens' Panel processes to include feedback loops so respondents can find out how their feedback has influenced/changed how we operate.</li> <li>We have begun to reintroduce different engagement methods, acknowledging the extent of digital deprivation in some parts of the city and that some of our stakeholders prefer more personal forms of customer engagement.</li> </ul>	<ul style="list-style-type: none"> <li>Following a successful budget consultation that incorporated alternative forms of stakeholder engagement, we will be updating our internal Consultation and Engagement Staff Guidance in 2024/25</li> <li>We will continue to develop more permanent and usable feedback systems for our services</li> <li>We want to further incorporate Citizens' Panel feedback into our formal decision making and, where available, use equality and diversity data to demonstrate how survey respondents' profiles compare to our city's makeup (evidenced in the Lincoln City Profile)</li> <li>We intend to further develop our approach to engagement on our budget and strategic planning processes, including how we consult on Vision 2030.</li> </ul>	


## Core Principle C: Defining outcomes in terms of their sustainable economic, social and environmental benefits

Vision 2025 is the Council's vision for the five years to 2025 and forms the second phase of our Vision from 2017 to 2030. As with previous strategic plans, Vision 2025 was developed using a robust evidence base including information gained through consultation with local residents and businesses, and evidence from the Lincoln City Profile. The current priorities in Vision 2025 are:


- Let's drive inclusive economic growth
- Let's deliver quality housing
- Let's address the challenge of climate change
- Let's reduce all kinds of inequality
- Let's enhance our remarkable place

What we achieved in 2023/24	What's currently working well	Where we can improve	Overall assessment
<ul style="list-style-type: none"> <li>• Further progressed implementation of Phases 1a and development of 1b of Western Growth Corridor</li> <li>• Progressed further the implementation of the place strategy for Park Ward/Sincil Bank</li> <li>• Finalised our 30-year Housing Revenue Account Business Plan for the period 2023 – 2053</li> <li>• Completed our detailed analysis of 2021 Census data to support robust, evidence-based decision making</li> <li>• Reviewed our progress and achievements against Vision 2025, in preparation for development of Vision 2030</li> </ul>	<ul style="list-style-type: none"> <li>• We have good internal controls for implementing programmes/projects, monitoring progress against major developments, and competing for funding streams in a way that best benefits the city including Western Growth Corridor, regeneration of Lincoln Central Market, new council homes on Hermit Street, UKSPF projects and preparatory stages of the redevelopment of Greyfriars.</li> <li>• Our 'Vision Boards' regularly review progress of objectives derived from our strategic priorities, ensuring our corporate Vision stays relevant and on track.</li> <li>• All Executive Members provide an annual report to Performance Scrutiny Committee and Council on progress against their portfolios</li> <li>• Our annual Lincoln City Profile helps us to demonstrate we understand our city's demographics</li> </ul>	<ul style="list-style-type: none"> <li>• Continue to evolve the Lincoln City Profile, so it provides the most useful datasets to help us understand our city and the key issues that should inform our decisions</li> <li>• Embed the Lincoln City Profile into our scrutiny processes, to support improved decision making based on our city's makeup.</li> </ul>	


## Core Principle D: Determining the interventions necessary to optimise the achievement of the intended outcomes

What we achieved in 2023/24	What's currently working well	Where we can improve	Overall assessment
<ul style="list-style-type: none"> <li>Adopted a new IT Disaster Recovery Plan</li> <li>Undertook a further review of our business continuity plans, in order that they may be aligned with the new IT Disaster Recovery Plan.</li> <li>Reviewed the Council's Risk Management Strategy and provided refresher training to Members and officers</li> <li>Updated our Business Continuity Policy and Strategy</li> <li>Refreshed our Business Continuity Plans for critical services.</li> </ul>	<ul style="list-style-type: none"> <li>The Council clearly defines its priorities and plans to ensure delivery of their intended outcomes. Service plans are now in place to cover the period ending March 2025. Work has continued to ensure robust management of the Council's services, and most projects continue to utilise the Lincoln Project Management Model (LPMM), through which we continuously assess the risks of not fully delivering plans and ensure that there are mitigating actions in place to support the achievement of intended outcomes</li> <li>The Council's financial management arrangements ensure that there is adequate resource available to deliver our plans. The Council reviews progress against delivering those outcomes through its performance management framework..</li> <li>As the only urban conurbation in a predominantly rural county, Lincoln is disproportionately affected by homelessness compared to its district neighbours. The Council's financial plans are significantly impacted by arranging temporary accommodation for those to whom we owe a legal duty, and shortages of temporary accommodation in the city mean that our costs exceed the local housing allowance we receive from government. We have been, and are continuing to explore all options to manage this strategic issue, both to make the most effective use of our finite resources and to ensure the best outcomes for our most vulnerable people.</li> <li>Brought together key roles responsible for business intelligence, business analysis, online services, and policy and performance management into a new Corporate Policy and Transformation Team.</li> </ul>	<ul style="list-style-type: none"> <li>There is some inconsistency in the way the Lincoln Project Management Model is applied across the Council. Work will progress in the coming year to ensure that all qualifying council projects utilise the LPMM, and to develop an effective means of monitoring these more centrally.</li> <li>Review the LPMM to ensure it continues to support effective project governance</li> <li>Complete a new five year ICT Strategy that will replace our current strategy</li> <li>Review our existing ICT Disaster Recovery Plan in light of the forthcoming ICT Strategy</li> <li>An internal audit of IT Asset Management indicates that actions are required in order to ensure we are appropriately managing all risks associated with the keeping and renewal of IT assets.</li> <li>Renew our online offer to all stakeholders, to widen digital access to information and services and improve the experience of our customers who are more digitally excluded.</li> <li>Develop a corporate Business Transformation Plan</li> <li>Test our business continuity systems through desktop exercises throughout 2024</li> </ul>	

## Core Principle E: Developing the entity's capacity, including the capability of its leadership and the individuals within it


What we achieved in 2023/24	What's currently working well	Where we can improve	Overall assessment
<ul style="list-style-type: none"> <li>Continued to build on employee retention and professional training opportunities for our employees</li> <li>Reviewed the Council's Our People Strategy</li> <li>Continued implementing our Organisational Development Action Plan, including a needs and skills gap analysis</li> </ul>	<ul style="list-style-type: none"> <li>The Council ensures a management structure that provides leadership and creates the opportunity for staff to work effectively and efficiently to achieve our objectives. Under our One Council approach, we have in place an organisational development pillar that aims to ensure our workforce has the necessary skills and behaviours to deliver our Vision for the city, and is effectively engaged to champion the Council's corporate priorities.</li> <li>Partnership working extends capacity for key projects to be delivered beyond the Council's own resources and is embedded within our Vision 2025 objectives.</li> <li>Local government continues to be a very competitive labour market, and we are exploring a range of avenues to improve recruitment, retention and succession planning, and skills.</li> </ul>	<ul style="list-style-type: none"> <li>We still continue to experience recruitment challenges across multiple service areas including trades/skilled operatives, technical administrative posts and some professional/chartered roles. This continues to cause capacity issues in some of our frontline and professional services.</li> <li>We also continue to experience significant capacity issues in some of our corporate/central services, such as legal, finance, property and audit. These capacity issues will affect our front line services.</li> </ul>	

## Core Principle F: Managing risks and performance through robust internal control and strong public financial management

What we achieved in 2023/24	What's currently working well	Where we can improve	Overall assessment
<ul style="list-style-type: none"> <li>Commenced a review of our Contract Procedure Rules upon enactment of the Procurement Act</li> <li>Undertook a benchmarking exercise to review our treasury management strategy and prudential indicators reporting against best practice</li> <li>Introduced quarterly reporting of our treasury management activities</li> <li>Implemented the majority of actions within our agreed action plan to ensure compliance with the CIPFA Financial Management Code</li> <li>Updated Audit Committee Terms of Reference following latest CIPFA guidance</li> <li>Reviewed effectiveness of the Audit Committee, with an action plan to enable regular monitoring through the Committee</li> <li>Completed a review of the effectiveness of our internal audit arrangements</li> <li>Refreshed our Risk Management Strategy (also referenced in Core Principle D)</li> </ul>	<ul style="list-style-type: none"> <li>The Council recognises the need to implement an effective performance management system that will allow us to deliver services effectively and efficiently. We understand that risk management, internal control and strong financial management are essential for us to achieve our objectives and we have put appropriate arrangements in place.</li> <li>Robust and thorough performance management system in place, which is high profile among Members and officers. Both annual performance target setting and quarterly performance reporting are well scrutinised, and officers across the council are actively engaged in the performance process. Performance data is used to identify opportunities for service improvements.</li> <li>Recent restructuring of performance management functions has helped deliver consistency of approach when reporting performance. This will continue to be strengthened over the coming year.</li> <li>Recent inclusion of DMD performance measures in quarterly performance reporting, to assess delivery of growth objectives and track progress of major developments/regeneration.</li> <li>The strategic risk register is updated, scrutinised and reported quarterly, and directorate risk registers are regularly reviewed and updated to reflect changing conditions.</li> <li>Accounts have been externally audited, providing external assurance of the council's financial position and confirmation that internal controls are effective</li> <li>Internal controls are in place to ensure all corporate strategies, policies and other key documents are reviewed regularly</li> <li>Comprehensive and targeted 'Towards Financial Sustainability' programme in place, to ensure the council's ongoing resilience. This is closely monitored, and reported</li> </ul>	<ul style="list-style-type: none"> <li>Provide refresher training to all officers with budget responsibility on Financial Procedure Rules and budget management, and continue to develop a business partnering approach to financial management</li> <li>Streamline collection and presentation of performance management information, to further improve our capacity for analysis to drive performance improvement</li> <li>Update the Lincoln Performance Management Framework, to reflect current LGA best practice and emerging advice from Oflog</li> <li>Publish our Productivity Plan, and refresh our Value for Money Statement</li> <li>Undertake skills and knowledge assessments with Audit Committee members, followed by development of a training plan. This will also include a specific focus on Treasury Management skills and knowledge, behaviours and compliance with the CIPFA guide.</li> <li>Complete remaining actions within CIPFA FM financial assessment, and consider options to undertake an external financial resilience assessment.</li> </ul>	

What we achieved in 2023/24	What's currently working well	Where we can improve	Overall assessment
	<p>quarterly to Members through financial and treasury management reporting and via the strategic risk register.</p> <ul style="list-style-type: none"> <li>Regular monitoring of Internal audit agreed actions to ensure implemented and a sample checked to ensure the control environment has been strengthened. Results reported to the Audit Committee.</li> </ul>		

## Core Principle G: Implementing good practices in transparency, reporting and audit to deliver effective accountability

What we achieved in 2023/24	What's currently working well	Where we can improve	Overall assessment
<ul style="list-style-type: none"> <li>Improved our performance management process through introduction of documented measure control, sign off/authorisation processes and consistency of reporting across all directorates</li> <li>Incorporated performance measures for the Major Developments Directorate</li> <li>Initial review of the Lincoln Performance management Framework</li> <li>Completed a review of the effectiveness of the Audit Committee, and created an action plan for regular monitoring through the Committee</li> <li>Completed a review of the effectiveness of Internal Audit, with an action plan for regular monitoring through the Audit Committee</li> </ul>	<ul style="list-style-type: none"> <li>We recognise that effective accountability is concerned not only with reporting on actions completed, but also ensuring stakeholders are able to understand and respond as the Council plans and carries out its activities in an open, transparent and proportionate manner. Performance is managed under the principles of our Performance Management Framework (LPMF). Our LPMF is currently under review, with a new version to coincide with launch of Vision 2030.</li> <li>Actions arising from the AGS are monitored by the Audit Committee, and progress reported.</li> <li>Forward plans for key committee meetings, including Audit Committee, are published well in advance and routinely updated. This includes regular reporting on both internal and external audit activity</li> <li>Annual review and reporting of assurances linked to key partnerships for which the council is a member, and active participation in partnerships to ensure the city is appropriately represented.</li> <li>Good internal mechanisms for capturing and reporting information required to be published by the Local Government Transparency Code 2015.</li> <li>Effective management and oversight of all aspects of the Lincoln Community Lottery, including auditing of registered good causes</li> <li>Positive and proactive approach to the scrutiny, with strong Member engagement in the process. This includes quarterly scrutiny of financial and treasury management.</li> <li>Robust approach to assurance mapping, led by the Head of Internal Audit</li> <li>Regular reporting of corporate complaints data</li> </ul>	<ul style="list-style-type: none"> <li>Update the Lincoln Performance Management Framework and how this can best support Vision 2030</li> </ul>	



## Part 3: Action Plan

This section lists the actions required to address the governance issues highlighted in Part 1 of this AGS, where no actions currently exist within the Council's governance framework to address them.

There are no significant governance issues identified in this AGS. Five of the six governance issues to be monitored over the coming year already have actions associated with them either through the internal audit and review process, or within existing plans and strategies.

The action plan for this AGS therefore contains only one action:

Ref.	Action	By Whom	By When	Core Principle
AGS/24/01	Complete a full review of the Lincoln Project Management Model (LPMM)	Business Manager – Corporate Policy and Transformation	March 2025	D