

# Annual Governance Statement



2024/25



## 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. As we move towards the end of Vision 2025 and prepare to deliver 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 2024/25 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 2024/25, 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 2024/25 were sound and provided an effective means of achieving our priorities. 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:

**Date:**



Angela Andrews, Chief Executive:

**Date:**

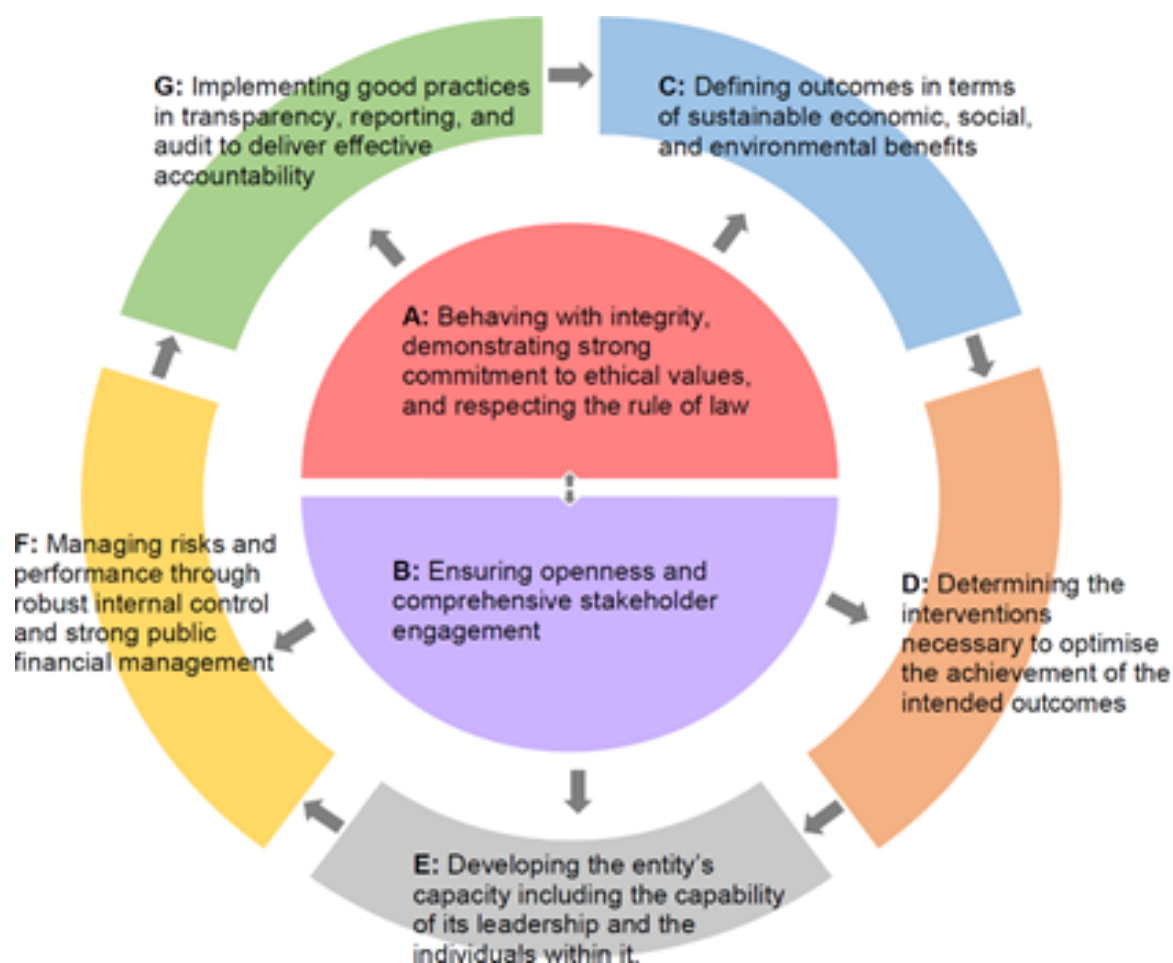


## Part 1: Our Governance Framework

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 (Vision 2030), 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 are directly accountable to their constituents.

### Leader and Executive

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 2030 Priorities, plus an additional portfolio; Customer Experience, Review and Resources

### 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

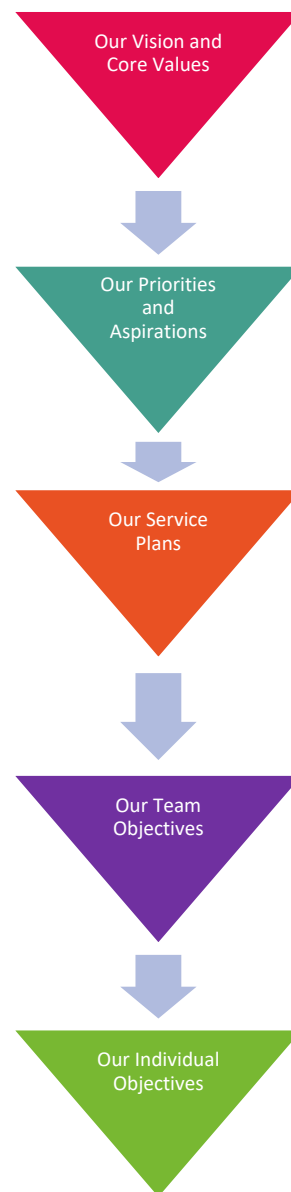
### Scrutiny and audit committees

Our scrutiny committees consist of non-Executive councillors, and 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](#).

## 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 2024/25 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

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 2023/24.

The internal audit team has now been fully staffed since July 2024 and continues to be supplemented with specialist IT auditors through a contract arrangement. During 2024/25 an external provider was also used to provide additional support to cover the time lost through the vacancy at the beginning of the year. .

Internal audits completed in 2024/25 include:

- IT Asset Management
- Debtors/Recovery
- VAT/Tax
- Treasury Management
- Council Tax
- Contract Management
- Governance Health Check
- Digital
- HB Subsidy
- Business Continuity
- Risk Management
- 2023/24 Follow-ups
- Housing Benefit and Council Tax Support – Key controls
- Contract Management Follow-up
- Fleet
- Housing Assistance
- Towns Fund
- LinCare

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 February 2025, and relates to the financial year 2023/24.

A copy of this Annual Opinion encompasses our Statement of Accounts for 2023/24, 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

## 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 2025, confirming an overall substantial level of compliance (76%) with the underlying principles of the FM Code, this is an increase from the 2023/24 assessment which was a 65% compliance rate. There are areas of improvement in 4 (24%) of the standards, the actions of which are set out in the table below.

Ref	Standard/Description	RAG	Action Required/By When
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 25
E	The financial management style of the authority supports financial sustainability.		Further implementation of business partnering approach – as capacity allows
F	The authority has carried out a credible and transparent financial resilience assessment.		Consider options for independent financial resilience assessment – Mar 26
L	The authority has engaged where appropriate with key stakeholders in		To revise the Communication and

	developing its long-term financial strategy, medium term financial plan and annual budget.		Consultation Strategies – Mar 26
--	--	--	----------------------------------

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 2024/25

There were no ongoing significant governance issues to monitor during 2024/25.

## New significant governance issues identified in this AGS

Significant governance issues are those that present high financial, reputational or political risks to the Council. There are no significant governance issues identified in the AGS.

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

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

- Internal Audit have issued limited assurance reports for Housing Fleet. Monitoring of the completion of actions and follow-up audits to be completed during 2025/26.
- Internal Audit have issued limited assurance report for Debtors/Recovery. Monitoring of the completion of actions and follow-up audits to be completed during 2025/26.
- There is an ongoing need for all directorates to ensure financial, procurement and legal 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.
- The consequences and impacts on services (projects and day to day service delivery) working directly or relying heavily on those professional support services with limited capacity (This links to those identified above)
- LPMM is included above as an area of development, but should still be noted as an area of concern.



## 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.




There were no significant governance issues identified in 2024/25. 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 2024/25 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 2024/25	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>Provided training to members of the Audit Committee on the new internal audit standards and specifically changes to the requirements for them.</li> <li>Successful recruitment to key corporate support functions such as legal, finance and internal audit. Updated Procurement guidance and processes with training to relevant officers now the Procurement Act now in force.</li> <li>Reviewed Equality Impact Assessment internal guidance and EIA template.</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 two independent Members, 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 the remaining audit post that supports the Audit Manager in their role. Additional capacity was sourced via external consultants, to ensure we were able to meet our internal audit demands and monitor combined assurance.</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> <li>Counter Fraud Policy/Procedures in place</li> <li>Fraud awareness training provided for Elected Members, CLT and Service Managers</li> <li>Audit Committee strengthened with the inclusion of a second Independent Member</li> </ul>	<p>Roll out and deliver training on the revised Equality Impact Assessment internal guidance and EIA template and monitor impact</p> <p>Continuation of embedding those actions arising from contract management internal audit and subsequent secondary audit undertaken</p> <p>Continue to revise processes, procedures and documents to ensure that the revised Internal Audit Standards are complied with.</p>	

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


What we achieved in 2024/25	What's currently working well	Where we can improve	Overall assessment
<ul style="list-style-type: none"> <li>Consultation and Engagement staff guidance and ways of engaging through community workshops on Vision 2030 and Budget consultation have been trialled. Engagement at a local level within communities and neighbourhoods have been included as key actions within the first 12 months of Vision 2030.</li> <li>Continue to review of the Citizens Panel, and recruit new Panel members in a way that reflects the current makeup of the City</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>Consultation and Engagement staff guidance - alternative engagement activities have been piloted in preparation for this work were completed during 2024/25 for both Vision 2030 and budget consultation. Different engagement methods have been trialled, recognising that some customers find it difficult to complete paper/online surveys and how this is influenced by digital exclusion in some parts of the city. Bespoke face to face engagement sessions with members of the community have taken place.</li> <li>Improved approach to stakeholder consultation – Citizens' Panel surveys now include a feedback loop so respondents can find out how their feedback has been used</li> <li>Community Development Toolkit' for local Ward Councillors to provide additional help and support within their community</li> <li>Increased focus on improving knowledge of how demographic profiles for consultations compares with the city's makeup.</li> </ul>	<p>Further enhancements can still be made to demonstrate greater incorporation of LCP feedback, such as incorporating survey results into reports to Scrutiny/Executive. This can be further supported by our renewed efforts to collect E&amp;D data from survey respondents, so decision takers can compare the diversity/demographics of respondents against the city's makeup (source – Lincoln City Profile).</p> <p>A focus on the feedback loop and 'you said, we did' from all sources of feedback, from surveys to complaints.</p>	

What we achieved in 2024/25	What's currently working well	Where we can improve	Overall assessment

## 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 through to Vision 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 2024/25	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>• Lincoln City Profile - information from the Lincoln City Profile supported the development of Vision 2030.</li> <li>• Development and approval 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>• We have good controls relating to large contracts such as waste which provides a good case study of resource allocation and the amount of time/effort now required to let large and embed large contracts.</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> <li>• Town Deal Board and associated programmes/projects demonstrate how the</li> </ul>	<ul style="list-style-type: none"> <li>• There are tools and methodologies that can be investigated to better understand and demonstrate social value which will be reviewed in 2025/26 and this action has been included in the Vision 2030 action plan.</li> </ul>	

What we achieved in 2024/25	What's currently working well	Where we can improve	Overall assessment
	<p>council's approach to regeneration and major development is strategic and outcome focused, identifying how projects will benefit communities and closely aligned with its corporate priorities.</p> <ul style="list-style-type: none"> <li>• Analysis of 2021 Census data/Lincoln City Profile continues</li> <li>• Agreed the Housing Revenue Account 30-year Housing Business Plan for the period 2023 – 2053</li> <li>• Lincoln City Profile enables us to understand the city's demography</li> <li>• Significant progress implementation of Phases 1a and 1b of Western Growth Corridor</li> </ul>		


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

What we achieved in 2024/25	What's currently working well	Where we can improve	Overall assessment
<ul style="list-style-type: none"> <li>Two business continuity desktop exercises were undertaken during 2024/25</li> <li>Provided risk management 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> <li>An ICT Strategy is currently in draft.</li> <li>Work has taken place to identify opportunities for service transformation across directorates.</li> <li>The Council's Productivity Plan was completed in 2024.</li> <li>Website improvements are continuing to progress to ensure the council's website contains accurate information and development of microsites has progressed.</li> </ul> <p><i>* the approach to applications and new technologies is being considered in light of Local Government Reorganisation as this has implications on a longer term strategy.</i></p>	<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 development to cover the period ending March 2026. 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> <li>Business Continuity Policy &amp; Strategy updated. Testing of business continuity systems through desktop exercises have been undertaken in 2024. Internal audit undertaken which provided substantial assurance <ul style="list-style-type: none"> <li>Formal adoption of a new IT Disaster Recovery Plan</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Progress an Emergency Plan Review</li> <li>Review the application of the updated LPMM documentation to ensure compliance in project delivery</li> <li>Complete ICT Strategy</li> </ul>	




What we achieved in 2024/25	What's currently working well	Where we can improve	Overall assessment
	<ul style="list-style-type: none"> <li>• Risk Management refresher training to Members and officers undertaken, with strategy for renewal in 2025 (in light of Vision 2030)</li> <li>• A comprehensive review, in partnership with key stakeholders has taken place during 2024/25 to understand the complexities of poverty in Lincoln. A series of topics have been heard at Community Leadership Scrutiny Committee to support the anti-poverty work</li> <li>• Vision 2030 and a supporting action plan for the first 12-18 months has been developed and approved</li> <li>• The Lincoln Project Management Model has been thoroughly reviewed with rollout in June 2025</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 2024/25	What's currently working well	Where we can improve	Overall assessment
<ul style="list-style-type: none"> <li>The workforce skills audit has been completed and an action plan drawn up.</li> <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 2025/2030 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> <li>Scheduling of work activities/new projects as part of Vision 2030</li> </ul>	<ul style="list-style-type: none"> <li>Improvement actions will be considered alongside LGR proposals</li> </ul>	

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

What we achieved in 2024/25	What's currently working well	Where we can improve	Overall assessment
<ul style="list-style-type: none"> <li>Review of our Contract Procedure Rules upon enactment of the Procurement Act completed.</li> <li>Productivity Plan published and Value for Money Statement refreshed.</li> <li>Training to all officers with budget responsibility on revised Financial Procedure Rules and continue to develop a business partnering approach to financial management</li> <li>Skills and knowledge assessment of Audit Committee elected and independent members undertaken with training plan developed in response.</li> <li>Implemented the majority of actions within our agreed action plan to ensure compliance with the CIPFA Financial Management Code</li> <li>Updated the Lincoln Performance Management Framework, to reflect current LGA best practice</li> <li>Progress to make greater use of PIMS to manage both performance measures and progress updates for service plan actions.</li> <li>AI Policy in draft to enhance performance management corporate wide</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>Internal controls are in place to ensure all corporate strategies, policies and other key documents are reviewed regularly</li> <li>Quarterly reporting of our treasury management activities</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. <ul style="list-style-type: none"> <li>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> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Assurance over internal controls – Internal Audit Plan for 2025/26 has been reviewed to include different audit types to expand breadth of areas covered.</li> <li>Risk Management Strategy to be refreshed in 2025, to reflect Vision 2030</li> <li>Terms of Reference for Audit Committee to provide for an Independent Chair to supplement the knowledge and skills of Elected Members and help achieve a non-political focus on the Council's arrangements for audit, risk management, governance and control.</li> <li>Bi-annual review of effectiveness of Audit Committee</li> </ul>	

What we achieved in 2024/25	What's currently working well	Where we can improve	Overall assessment
	<ul style="list-style-type: none"> <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>• 'Towards Financial Sustainability' programme in place, to ensure the council's ongoing resilience. This is closely monitored, and reported quarterly to Members through financial performance reporting and via the strategic risk register.</li> <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> <li>• Updated LPMF in line with LGA best practice including data quality.</li> <li>• Productivity Plan completed and VFM Statement refreshed.</li> <li>• Skills and knowledge assessments undertaken for Audit Committee members the results of which have fed into the training plan. This process will be repeated periodically ensuring that the training needs are addressed.</li> </ul>		

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

What we achieved in 2024/25	What's currently working well	Where we can improve	Overall assessment
<ul style="list-style-type: none"> <li>Completed a review of the Lincoln Performance management Framework</li> <li>Continue to develop performance management tools via the Council's PIMS system including monitoring of service plans.</li> <li>Audit Committee Terms of Reference updated in light of latest CIPFA Guidance, with the inclusion of a second Independent Member</li> <li>Internal Audit Charter and Internal Audit Strategy updated ahead of 2025/26 to reflect new Public Sector Internal Audit Standards.</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)</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>We now have LPMF in place and LPMM however need to include tools that support agile methodology. There are some final amendments to make before final approval in early 25/26.</li> <li>Implementation of new Public Sector Internal Audit Standards and other actions included within the QAIP to ensure full compliance and quality audit service.</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. One of the five governance issues are 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/25/01	Complete a review of the Lincoln Project Management Model (LPMM) to ensure corporate oversight and project compliance.	Business Manager – Corporate Policy and Transformation	June 2025	D