



## **Meeting of the Greater Lincolnshire Combined County Authority - Audit Committee**

**Date:** Wednesday, 30 July 2025

**Time:** 11.00 am

**Venue:** Council Chamber, County Offices,  
Newland, Lincoln LN1 1YL

### **Membership:**

#### **Independent Member**

Andrew Dyson (Chairman)

#### **Constituent Members**

Councillor David East, Lincolnshire County Council  
Councillor Robbie Woods, Lincolnshire County Council  
2 Vacancies, North East Lincolnshire Council  
2 Vacancies, North Lincolnshire Council

#### **Non Constituent Members**

Councillor Allan Beal, South Holland District Council  
Councillor Manzur Hasan, South Holland District Council  
Councillor Rebecca Longbottom, City of Lincoln Council  
1 Vacancy

**Members of the Greater Lincolnshire Combined County Authority Audit Committee are summoned to a meeting as set out above to transact the following business as set out in the agenda. Attendance of all Members is expected.**

Yours sincerely

A handwritten signature in dark ink, appearing to read "L. Sirdifield", written over a light yellow rectangular background.

Lee Sirdifield  
Chief Operating Officer



**GREATER LINCOLNSHIRE COMBINED COUNTY AUTHORITY - AUDIT COMMITTEE AGENDA**  
**WEDNESDAY, 30 JULY 2025**

<b>Item</b>	<b>Title</b>	<b>Pages</b>
<b>1</b>	<b>Apologies for Absence</b>	
<b>2</b>	<b>Declarations of Interest</b>	
<b>3</b>	<b>Review of the Authority's Constitution</b> <i>(To receive a report from Lisa Tremble, Monitoring Officer - GLCCA, which invites the Committee to consider proposed amendments to the Authority's Constitution prior to its submission to the Authority on 17 September)</i>	5 - 30
<b>4</b>	<b>Internal Audit Plan</b> <i>(To consider a report from Claire Goodenough, Head of Internal Audit – Lincolnshire County Council, which invites the Committee to approve the risk-based internal audit plan for 2025/26)</i>	31 - 40
<b>5</b>	<b>Internal Audit Charter</b> <i>(To consider a report from Claire Goodenough, Head of Internal Audit – Lincolnshire County Council, which invites the Committee to approve the Internal Audit Charter)</i>	41 - 50
<b>6</b>	<b>Risk Management Framework</b> <i>(To receive a report from Caroline Illingworth, Interim Strategic Lead for Community and Business Engagement - GLCCA, which invites the Committee to endorse the proposed Combined Authority Risk Management Framework)</i>	51 - 60
<b>7</b>	<b>Audit Committee - Work Programme</b> <i>(The Audit Committee is invited to comment on the contents of its Work Programme)</i>	61 - 66

## **Information about this meeting**

### **Members of the Public – Rights to Attend Meeting**

With the exception of any item identified above as containing exempt or confidential information under the Local Government Act 1972 Section 100A(4), members of the public are entitled to attend this meeting and/or have access to the agenda papers.

### **Contact**

Persons wishing to obtain any further information on this meeting or for details of access to the meeting, please contact: Lincolnshire County Council Democratic Services  
[DemocraticServices@lincolnshire.gov.uk](mailto:DemocraticServices@lincolnshire.gov.uk)

Greater Lincolnshire Combined County Authority, c/o County Offices, Newland, Lincoln LN1 1YL

<b>Greater Lincolnshire Combined County Authority (GLCCA) AUDIT COMMITTEE</b>	
Date of meeting:	<b>30<sup>th</sup> July 2025</b>
Report title:	<b>Review of the Authority's Constitution</b>
Report of:	<b>Lisa Tremble, Monitoring Officer</b>
Classification:	<b>This report is open</b>
Contact officer:	Nicola Calver, Member Services Manager, Lincolnshire County Council. <a href="mailto:Nicola.calver@greaterlincolnshire-cca.gov.uk">Nicola.calver@greaterlincolnshire-cca.gov.uk</a> 01522 555620
Purpose of the report:	This report invites the Audit Committee to consider proposed amendments to the Authority's Constitution prior to submission to the Authority on 17 <sup>th</sup> September 2025. It also sets a plan for the ongoing review of the Constitution for awareness and seeks endorsements around proposals.
Key decision	No
Voting Arrangements:	Constituent Council Members and Non-Constituent Council Members (or their substitutes/delegates) only.
Report has been considered by:	This report is a decision of the Authority and comes to Audit for review and endorsement.

**Recommendation(s):**

**That the Audit Committee**

- 1) Considers the proposed amendments and additions to the Authority's Constitution detailed in its appendices;**
- 2) Considers the proposed plan for the ongoing review of the constitution ; and**
- 3) Recommends the amendments, additions and plan for adoption by the Authority.**

## REPORT CONTENT

### Information

- 1 The Constitution is a document which sets out how the Authority works, makes decisions, and the procedures followed to ensure that its work is efficient and effective, and it is transparent and accountable to residents. Some of these procedures are set by law, while others are ones the Authority has chosen to follow. The rules of the Constitution prescribe that it should be regularly reviewed, including an annual review to ensure that it remains fit for purpose.
- 2 The Authority approved the Constitution at its inaugural meeting in March 2025, and subsequently approved some minor amendments and additions at its AGM in June 2025. At that meeting it was acknowledged that the Constitution will need to be kept under continual review - especially in the early period of the Authority - in order to ensure that it reflects its emerging operational requirements and can operate in the light of experience and practical application.

### Constitution Review 25/26

- 3 This report presents to Audit Committee the latest series of changes identified as part of the review, and the reasons for suggesting amendments. Where an area of review has been completed, and appendix to the report has been created showing tracked changes to illustrate and changed wording in context.

Area for Review	Basis for review	Section of the Constitution	Review Timeline
Recruitment processes for the Economic Advisory Panel	It was agreed by the GLCCA that recruitment processes for Panels be added to the constitution for transparency purposes.	4.8 – to be added	GLCCA 17 September 2025
Scheme of Delegation	To update the scheme of delegation as part of the evolution of the Authority in these early stages.	3.6 – to be updated	GLCCA 17 September 2025
Terms of reference for the GLCCA Boards	To update the TORs of the Boards as part of the evolution of the Authority in these early stages.	3.5, 3.6, 3.7 – to be updated	GLCCA 17 September 2025

Audit Committee Terms of Reference	To review the TORs with the Audit Committee to ensure best practice.	3.10 – reviewed  <b>APPENDIX A</b>	Audit Committee 20 July 2025  GLCCA 17 September 2025
CCA Procedure Rules	To review the procedure rules as part of the evolution of the Authority to reflect emerging operational requirements and provide clarification on its practical application.	4.1 – reviewed  <b>APPENDIX B</b>	Audit Committee 20 July 2025  GLCCA 17 September 2025
Officer / Member Protocol	To consider a protocol on the operations of relationships between Members and officers in line with best practice across Local Authority Constitutions	5.7 – to be added	Audit Committee 5 Nov 2025  GLCCA 10 December 2025

- 4 A verbal update will be given to the meeting outlining the proposals detailed in the above table, along with presentation of Appendix A and B which outline specific changes that will be proposed to the GLCCA for adoption.
- 5 The amendments in Appendix A are purely to bring the Constitution in line with current legislation and best practice and brought to Audit for their awareness and input.
- 6 The amendments in Appendix B seek to clarify the practical application of the procedure rules. The amendments suggested include statements to confirm which rules apply to which Boards and Committees and which are excluded and acknowledging that the Mayor will not chair every Authority or Board meeting and therefore building in flexibility for ‘relevant Chairs’ to operate and interpret the procedure rules.

### **Alternative options considered**

- 7 Audit Committee are consulted in their governance role prior to recommending changes to the Authority for adoption. The Committee may consider to endorse some, all, or not to endorse the changes proposed and their comments will be included in subsequent reports on this matter.

### **Reasons for the recommendation**

- 8 Audit are asked to note the items for review that will be brought forward to the Authority and offer comment and assurance on the suggestions made. This is not a scrutiny role, but as a check and balance mechanism within their wider governance remit.

## **IMPLICATIONS, ADVICE AND GUIDANCE**

### **Public sector equality duty implications**

- 9 The Equality Act duty has been considered, but no equalities impacts have been identified arising from the proposals in this report.

### **Legal implications / comments**

- 10 The Authority is required under the Localism Act 2011 to prepare and keep up to date a Constitution that complies with Schedule 1 of the GLCCA Regulations 2025. The amendment detailed in Appendix A and B are legislatively compliant and reflective of best practice and guidance.

### **Finance and resource implications / comments**

- 11 There are no financial implications arising from this report.

### **Greater Lincolnshire policy / comments**

- 12 None.

### **Consultation and Engagement**

- 13 The following have been consulted in the preparation of this report:
- Monitoring Officer
  - Audit Committee

### **Overview and Scrutiny Comments**

- 14 Not applicable.



## DOCUMENT INFORMATION

### Appendices included with this report

The following documents are included:

- Appendix A – Audit Committee Terms of Reference
- Appendix B – GLCCA Procedure Rules

### Background Papers used in the preparation of this report

The following background papers within Section 100D of the Local Government Act 1972 were used in the preparation of this report.

Background Paper	Where it can be viewed
The Authority's Constitution	<a href="#">Agenda for Greater Lincolnshire Combined County Authority on Thursday, 6th March, 2025, 3.30 pm</a>

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## 3.5F. Audit Committee

### *Terms of Reference*

This is a regulatory committee to the Authority; this is a Committee that the Combined County Authority must have by law.

The function of the Audit Committee is to:

- review and scrutinise the Authority's financial affairs
- review and assess the Authority's risk management, internal control and corporate governance arrangements
- review and assess the economy, efficiency and effectiveness with which resources have been used in discharging the Authority's functions
- make reports and recommendations to the Combined County Authority in relation to reviews conducted under the bullets above
- implement the obligation to ensure high standards of conduct amongst Members.

The Authority must appoint an Audit Committee whose proceedings shall operate in accordance with these terms of reference and the Scrutiny Standing Orders detailed in **Part 4** of the Constitution.

### 1. Membership

1.1 The membership of the Audit Committee shall consist of:

#### Voting Membership:

- 2 representatives from each Constituent Council
- 4 representatives from the Non Constituent Councils

#### Non-Voting Membership

- Up to 2 Independent Persons

1.2 In appointing members to the Audit Committee the Authority must ensure that the members of the committee taken as a whole reflect so far as reasonably practicable the balance of political parties for the time being prevailing among members of the Constituent Councils when taken together.

1.3 For the purposes of political balance considerations, the members of the committee as a whole refers to the voting members of the Committee.

1.4 Neither the Mayor nor any other Member or Substitute or Delegate Member may be a Member of the Audit Committee, Sub-Committee or Task and Finish Group.

### 2. Chairing the Committee

2.1 The Authority will appoint the Chair of the Committee.

2.2 In the absence of the appointed Chair, the Committee will appoint a Chair for the meeting.

### 3. Quorum

3.1 The quorum will be two thirds of voting members of the Committee.

#### 4. Voting

- 4.1 Any matters that are to be decided by the Committee are to be decided by consensus of the Committee where possible.
- 4.2 When a vote is required, only voting members of the Committee will be entitled to vote at meetings, the Chair does not exercise a casting vote as they are a non-voting member of the Committee.

#### 5. Frequency

- 5.1 There will be a minimum of four Audit Committee meetings each municipal year, meetings shall be held in public.

#### 6. Audit Committee Sub-Committees ~~for Code of Conduct Matters~~

- 6.1 The Committee may appoint one or more sub-committees for the purpose of discharging any of the Committee's functions.

- 6.2 There will be a Sub-Committee of the Audit Committee to consider and determine any allegation of failing to comply with the Code in accordance with the arrangements for investigating and making decisions about allegations of failing to comply with the Code.

#### 7. Functions

- 7.1 The Audit Committee shall undertake the following for the Combined County Authority:

##### Accounts

- Approve the annual statement of accounts.

##### Governance

- Review corporate governance arrangements against the good governance framework.
- Review the Annual Governance Statement prior to approval to ensure it properly reflects the risk environment and supporting assurances.
- Annually review the assurance framework to ensure it adequately addresses risks and priorities including governance arrangements of significant partnerships.
- Monitor the Combined County Authority's risk and performance management arrangements including reviewing the risk register, progress with mitigating actions and assurances.
- Monitor the anti-fraud and whistle blowing policies and the complaint process.

##### Internal Audit

- ~~• The Combined County Authority must appoint a Local Auditor to audit its accounts for a financial year not later than 31 December in the preceding financial year.~~
- Provide assurances over the effectiveness of internal audit functions and assuring the internal control environments of key partners.
- Review internal audit requirements undertaken by the Combined County Authority
- Approve the internal audit plan.
- Consider reports and assurances from the ~~Chief Finance Officer~~ Head of Internal Audit in relation to:
  - i) Internal Audit performance;

- ii) Annual Assurance Opinion on the adequacy and effectiveness of the framework of governance, risk management and control;
- iii) Risk management and assurance mapping arrangement;
- iv) Progress to implement recommendations including concerns or where managers have accepted risks that the Authority may find unacceptable.

#### External Audit

- The Combined County Authority must appoint a Local Auditor to audit its accounts for a financial year not later than 31 December in the preceding financial year.
- Review the annual accounts.
- Consider the annual external audit of the Combined County Authority's accounts, including the Annual Audit Letter and assessing the implications and monitoring managers' response to concerns.

#### Financial Reporting

- Consider whether accounting policies were appropriately followed and any need to report concerns to the Combined County Authority Board.
- Consider any issues arising from External Auditor's audit of the account.
- Ensure there is effective scrutiny of the treasury management strategy and policies in accordance with [CIPFA's Code of Practice](#).
- Maintain an overview of the Combined County Authority's Constitution in respect of contract procedure rules, financial regulations and standards of conduct and make recommendations to the Chief Finance Officer and Monitoring Officer where necessary.

#### Code of Conduct

- Ensure the Combined County Authority has effective policies and processes in place to ensure high standards of conduct by its Members and Co-opted Members.
- Assisting the Members and Co-opted Members to observe the Code of Conduct.
- Advising the Combined County Authority on the adoption or revision of the Code of Conduct and monitor its operation.
- Advising on training and overseeing the effectiveness of any training for Members and Co-opted Members on matters relating to the Code of Conduct.

#### General

- To review any issue referred to the Committee by the Chief Operating Officer, Director, s73 Officer, the Monitoring Officer or any Combined County Authority Member.
- Report and make recommendations to the Combined County Authority in relation to the above.

~~The Committee may appoint one or more sub-committees for the purpose of discharging any of the Committee's functions.~~

## 8. Review

- 8.1 The terms of reference are to be reviewed on an annual basis by the Audit Committee.
- 8.2 The role and arrangements of the Audit Committee will be reviewed on an annual basis by the Combined County Authority.

Document version control	
Version:	<u>24.0</u>
Date:	<u>September</u> <del>January</del> 2025
Document approved by:	<u>Audit Committee / GLCCA</u>
To be of effect from:	<u>17 September 2025</u>

## Part 4: Procedure Rules

### 4.1 Combined County Authority Procedure Rules

#### 1 Scope of Procedure Rules

- 1.1 All of the rules set out in these Authority Procedure Rules apply to all meetings of the full Authority.
- 1.2 Rules 5–11, 13-16 and 18-22 inclusive of these Authority Procedure Rules apply to meetings of all Executive Committees of the full Authority, namely: Business and Infrastructure Board, Employment and Skills Board, and Transport Board. These Executive Committees will be referred to collectively as ‘Boards’.
- 1.3 Rules 6-11 (excluding 8.3), 13-16, 18-19 inclusive of these Authority Procedure Rules apply to meetings of all Overview and Scrutiny Committee and Audit Committee.
- 1.4 None of the rules set out in these Authority Procedure Rules apply to meetings of Panels and Informal Groups, who have their procedure rules defined within their terms of reference.
- 1.5 Where the term ‘Member’ is used and it is not elsewhere defined it should be construed as ‘a person of the Membership’ i.e. a collective term referring to the Mayor, appointed Councillors of the Constituent and Non-Constituent Authorities and their substitutes or delegates, Associate Members, and Co-opted Members.

#### 12 Annual Meeting of the Authority

- 1.12.1 In a year when there is an ordinary ~~M~~mayoral election, the Annual meeting of the Authority shall take place within 21 days from the retirement of the outgoing Mayor. In any other year, the Annual meeting shall take place on such day between 1 March and 30 June in line with Schedule 12, paragraph 6A of the Local Government Act 1972.
- 1.22.2 ~~At~~In addition to the items of business specified to be considered at an Ordinary Meeting of the Authority, the Annual meeting the Authority will:
- ~~(a) — Note the Mayor and Constituent council members and substitute members;~~
  - ~~(b) — Receive apologies for absence;~~
  - ~~(c) — Receive any declarations of interest from Members;~~
  - ~~(d)~~(a) Approve the minutes of the last meeting; Note the appointments from constituent councils of members to serve on the Authority;
  - ~~(e)~~(b) Receive details of the Mayor’s appointments of the Deputy Mayor and arrangements in respect of Mayoral General Functions;
  - (c) Appoint non-constituent members and associate members and their delegates and substitutes;
  - ~~(f)~~(d) Establish Boards and Committees for the ensuing year, including appointing at

least one Overview and Scrutiny Committee, and an Audit Committee and such other committees and advisory panels as required, determining their size and terms of reference.

~~(g)(e)~~ Approve a programme of Ordinary meetings of the Authority, it's Boards, Committees and Advisory Panels for the year;

~~(f)~~ For meetings and outside bodies where political balance apply, decide the allocation of seats to political groups in accordance with the political balance rules, Approve committee arrangements and appointments to Boards including appointing at least one Overview and Scrutiny Committee, and an Audit Committee and such other committees and advisory panels as required;

~~(h)~~ receive

~~(g)~~ Receive nominations and appoint Members to serve on Boards, Committees, Panels and outside bodies in accordance with their membership requirements set out in this Constitution;

~~(i)(h)~~ Appoint Chairmen of the Boards.

~~(i)(i)~~ Consider any other business set out in the summons convening the meeting;

~~(k)(i)~~ Consider any business that the Mayor believes to be urgent, in that the matter to be determined has arisen since the publication of the agenda and failure to determine it at this meeting would cause significant adverse impact on the Authority.

## **23 Ordinary Meetings**

**2.13.1** Ordinary meetings of the Authority shall take place in accordance with a programme decided at the Authority's Annual meeting. Ordinary meetings will:

- (a) Receive apologies for absence;
- (b) Approve the minutes of the last meeting;
- (c) Receive any declarations of interest;
- (d) Receive any announcements from the Mayor;
- ~~(e)~~ Deal with any business adjourned from the last Authority meeting;
- (f) Respond to any questions from members of the public;
- (g) Consider reports and recommendations from any Board, Committee or Advisory Panel of the Authority;
- (h) Consider reports and recommendations from any Chief Officer of the Authority;
- (i) Consider motions on notice;
- (j) Consider any other business specified in the summons to the meeting, and for debate;



### 3. Extraordinary Meetings

3.1 3.2 The Monitoring Officer may call, and those listed below may require the Monitoring Officer to call, Extraordinary Combined County Authority meetings in addition to Ordinary meetings:

- (a) The Authority by resolution;
- (b) The Mayor (~~by resolution~~ in their capacity as the Chair of the Authority);
- (c) Any five Authority Members who have signed requisition which has been presented to the Mayor and the Mayor has refused to call a meeting or has failed to call a meeting within 5 clear working days of the presentation of the request.

~~(d)~~ 3.3 Only business specified in the summons may be transacted at an Extraordinary Authority meeting.

### 4. Chair

4.1 The Mayor, or in their absence the Deputy Mayor (who will have the same powers and duties as the Mayor), will preside at meetings of the Authority.

4.2 Where the Deputy Mayor is acting in place of the Mayor they cannot also act in their capacity as a Combined County Authority Member. The substitute member for the Deputy Mayor may act in the place of the Deputy Mayor in their capacity as a Combined County Authority Member.

4.3 If, in the opinion of the Monitoring Officer, for any reason the Mayor is unable to act or the office of Mayor is vacant and the Deputy Mayor is unable to act or the office of Deputy Mayor is vacant, the other members of the Authority must act together to appoint a Chair. In such circumstances the Authority will elect a Constituent Member to chair the meeting as its first item of business. Decisions will still be taken by a simple majority and Rule 5a is not applicable.

### 5. Quorum

5.1 No business may be transacted at a meeting of the Authority or it's Boards unless the following persons are present:

- (a) the Mayor or the ~~D~~deputy ~~M~~mayor acting in place of the Mayor, and
- (b) at least three members of the Authority appointed by Constituent councils, or substitute members acting in their place.

~~5.2~~ If at the time for which a meeting is called, and for 15 minutes thereafter, a quorum is not present, ~~then no meeting shall take place.~~

~~5.3~~ 5.2 ~~for iff~~ during any meeting the Chair, after counting the number of Members present, declares that there is not a quorum present, the meeting shall stand adjourned to a time fixed by the Chair. If there is no quorum and the Chair does not fix a time for the reconvened meeting, the meeting shall stand adjourned to the next ordinary meeting ~~of the Authority~~.

## 6. Time, Place and Duration of Meetings

- 6.1 Authority meetings are held at any place within the Combined County Authority Area as the Authority directs during daytime unless the Authority or the Mayor decides otherwise. Any changes to the date, time and place of meetings or cancellation of meetings will be determined by the ~~Chief Operating Officer~~Monitoring Officer in consultation with the Mayor for Authority meetings, and the relevant Chair for Board Meetings, or the relevant Chair for Committee meetings.
- 6.2 The ~~Mayor~~relevant Chair shall interrupt proceedings where any meeting has lasted for three hours, whereupon all Members shall stop speaking. The ~~Mayor~~relevant Chair shall, without discussion, take a vote on whether or not the Members wish the meeting to continue.
- 6.3 If the majority of Members present vote to continue the meeting, then the meeting shall continue until all business has been concluded.

~~6.3.~~

## 7. Suspension, Variation, Revocation, and Interpretation of Procedure Rules

- 7.1 Any motion to vary or revoke these Procedure Rules shall, when proposed and seconded, stand adjourned without discussion to the next Ordinary meeting of the Authority.
- 7.2 Procedure Rules may be suspended in respect of any business at a meeting of the Authority where its suspension is moved and seconded, except where this would be in contravention of statute.
- 7.3 A motion to suspend Procedure Rules shall not be moved without notice unless there are present at least three of the Members of the Authority appointed by Constituent Councils or Substitute Members acting in their place.
- 7.4 The ruling of the ~~Mayor~~person presiding at the meeting as to the construction or application of Procedure Rules, or as to any proceedings of the Authority, shall not be challenged. The ~~Mayor~~person presiding at the meeting may consult with the Monitoring Officer or their nominee on any question of interpretation.

## 8. Items of Business

- 8.1 The Monitoring Officer will give notice to the public of the time and place of a meeting to who these Procedure Rules apply in accordance with Part 4.4 of this Neconstitution. This will include issuing a summons to every member of the body which will give the time, date, place and business to be transacted, along with accompanying reports.

- 8.2 No-item of business may be considered at any meeting except:

(a) The business set out in the Summons,

•

(b) Business required by law to be transacted at the annual meeting, or

•

• (c) Business brought before the meeting as a matter of urgency by reason of special circumstances, which shall be specified in the minutes, and the Mayor is of the opinion that the item should be considered at the meeting as

a matter of urgency. Urgent decisions will also follow the rules set out in Part 4.6 of the Constitution.

~~8.18.3~~ All Members are able to request items of business that could be included in the summons. The Mayor will confirm the items of business to be included in the ~~S~~summons.

## **9. Order of Business**

9.1 Business shall be dealt with in the order in which it is set out in the agenda unless the Mayor-relevant Chair acting reasonably decides otherwise.

## **10. Record of Attendance**

10.1 The Monitoring Officer will ensure that the name of any Member present during the whole or part of a meeting is recorded.

## **11. Confirmation of Minutes and Declarations of Interest**

~~11.~~  
11.1 Minutes of the last ~~Authority~~ meeting shall be confirmed at the next Ordinary meeting ~~of the Authority~~.

11.2 Only matters relating to the accuracy of the minutes can be raised, which must be done by way of a motion which is proposed, seconded, and voted upon. Where no issues are raised, or after the motion has been dealt with, the Mayor-relevant Chair shall initial each page and sign the minutes.

11.3 Any Member with a Disclosable Pecuniary Interest in a matter being discussed should declare the nature of the interest and withdraw from the meeting during the item.

11.4 Any Member with an Other Registrable Interest or Non-Registrable Interest in a matter being discussed should declare the nature of the interest and should withdraw from the meeting during the item, if required to do so under the Members' Code of Conduct.

## **12. Motions on Notice**

12.1 **Notice.** Except for ~~Procedural~~ Motions which can be moved without notice as specified in Rule 14, written notice of every motion, signed by the Member raising the motion and at least one seconder, must be delivered to the Monitoring Officer, not later than midday, at least seven clear working days before the date of the meeting.

12.2 Motions for which notice has been given will be listed on the agenda in the order in which they were received, unless the Member giving notice states, in writing, that they propose to move it to a later meeting or withdraw it.

12.3 No more than one motion may be proposed by Members of each Constituent Councils and no more than one motion may be proposed by the non Constituent Members collectively for each meeting.

12.4 **Scope.** Each motion must:

- (a) clearly and succinctly identify the matter to be debated;
  - (b) be capable of being passed as a formal resolution; and
  - (c) be about matters for which the Authority has a responsibility, or which specifically affect the Authority area.
- 12.5 The Monitoring Officer may, reject a motion which, in their opinion:
- (a) is irrelevant, defamatory, frivolous, offensive, vexatious, unlawful or otherwise improper;
  - (b) refers to legal proceedings taken or anticipated by or against the Combined County Authority;
  - (c) requires the disclosure of confidential or exempt information;
  - (d) names or identifies specific service users, members of staff or members of staff of partner organisations without the mover demonstrating they have provided consent;
  - (e) relates to the Member's own personal circumstances;
  - (f) expresses support or objection to proposals where the Authority is in the process of consulting with the public or responding to a formal consultation process.
- 12.6 **Alteration.** A proposer may alter a motion on which they have given notice when they come to move it, in which case the amendment becomes part of the substantive motion without debate. Only alterations that could be made as an amendment may be made.
- 12.7 **Withdrawal.** Where a motion on notice is before the Authority having been formally moved and seconded, the mover may subsequently withdraw it only with the consent of the seconder and the meeting. The meeting's consent will be signified without discussion. No member may speak on the Motion after the proposer has asked permission to withdraw it unless permission is refused.
- 12.8 **Motions not moved.** If a motion set out in the summons is not moved by the Member who gave notice of it, it shall, unless postponed by consent of the Authority, be treated as withdrawn and shall not be moved without fresh notice.
- 12.9 **Rescission of earlier resolutions.** No motion or amendment may be proposed to rescind any resolution of the Authority passed within the preceding six months, or which is to the same effect as one which has been rejected within that period, unless:
- (a) It is proposed by a Board of the Authority,
  - (b) It is required to comply with a statutory duty; or
  - (c) Notice of such motion has been given and signed by at least one third of the total number of members who include members from more than one political group.

## 13. Amendments

13.1 An amendment to a motion must:

- (a) Be relevant to the motion;
- (b) Add and/or delete a word or words;
- (c) Not introduce a new topic;
- (d) Not negate the motion;
- (e) Be worded so that, if it is agreed by the Authority, it can be passed as a valid resolution.

13.2 The ~~Mayor, relevant Chair~~ following consultation with the Monitoring Officer, may reject an amendment on the grounds set out in Rule 12.5 or 13.1. An amendment will not be accepted if it is substantially the same as a motion or amendment which has already been submitted to the same meeting of the Authority.

13.3 **Number of Amendments.** Only one amendment may be moved and discussed at a time. No further amendment shall be moved until the amendment under discussion has been disposed of.

13.4 **Status of Amendments.** If an amendment is lost, another amendment may be moved on the original motion. If an amendment is carried, the motion as amended shall take the place of the original motion and shall become the motion upon which any further amendment may be moved.

13.5 After all amendments have been considered and determined there shall be an opportunity for further debate on the original motion, as amended or otherwise as the case may be, prior to the taking of a vote.

## 14. Public Questions

~~14.1 At Ordinary meetings of the Authority and Boards, questions may be asked by members of the public of the Mayor, Authority Members and/ or Board and Committee Chairs.~~

~~14.2 The total time set aside for such questions and answers will be limited to 30 minutes with no extension of time, and questions not dealt with in this time will be dealt with by written responses.~~

~~14.3 No person may submit more than one question at any one meeting and no more than two questions may be asked on behalf of any one organisation.~~

~~14.4 Questions must be submitted in writing at least four clear working days before the meeting and include the name and address of the questioner and the name of the Member to whom the questioner would like the question put. Questions so received will be referred to the Monitoring Officer for consideration and inclusion at a meeting.~~

~~14.5 The Monitoring Officer may reject a question if it:~~

- ~~(a) is not about a matter for which the Authority has a responsibility, or which specifically affects the Authority;~~
- ~~(b) is defamatory, vexatious, frivolous, or offensive;~~

- ~~(c) — is substantially the same as a question which has been put at a meeting of the Authority in the past six months;~~
  - ~~(d) — requires the disclosure of confidential or exempt information;~~
  - ~~(e) — refers to legal proceedings taken or anticipated by or against the Authority;~~
  - ~~(f) — relates to a day-to-day Authority function or the provision of an Authority service and has not been asked first of the relevant service area;~~
  - ~~(g) — is not related to policy or budget issues;~~
  - ~~(h) — is a statement rather than a question;~~
  - ~~(i) — names or identifies individual service users, members of staff or members/staff of partner agencies;~~
  - ~~(j) — makes or relates to allegations against, or comprise comments about, the conduct of individual Members or officers;~~
  - ~~(k) — relates to an individual or the questioner's own particular circumstances;~~
  - ~~(l) — would more appropriately be responded to under the Freedom of Information Act 2000 or the Data Protection Act 1998; or~~
  - ~~(m) — is from, or on behalf of, a political party, or bears the name, insignia, or other device of a political party.~~
- ~~14.6 — Those persons who submitted questions and who are present at that meeting of the Authority will be invited to read aloud the questions put.~~
- ~~14.7 — If a member of the public who has submitted notice of a question is unable to be present at the meeting, the Mayor shall read out the submitted question on behalf of the questioner. The Authority will provide a written response to the questions put.~~

## **15.14. Motions and Amendments that may be moved without Notice**

**15.14.1 Procedural motions.** The following motions and amendments may be moved without notice for consideration when a Chair is in place for the meeting:

- (a) Relating to the accuracy of the minutes of the Authority, a Board, committee or sub-committee;
- (b) For a change in the order of business;
- (c) That the meeting proceeds to the next business;
- (d) That the question be now put;
- (e) That the debate be now adjourned;
- (f) That the meeting does now adjourn;
- (g) To suspend Procedure Rules;

- (h) Giving consent where consent of the Authority is required by the Procedure Rules
- (i) Reference of a matter to a Board or Committee,
- (j) Appointment of or appointment to Board or committee occasioned by an item mentioned in the summons to the meeting;
- (k) That a Member should not be heard further or should leave the meeting;
- (l) Adoption of recommendations of Board and Committee any consequent resolutions;
- (m) That leave is given to withdraw a motion;
- (n) That leave is given to alter a motion by the mover of that motion;
- (o) Receipt of reports of officers and any consequent resolutions;
- (p) Amendment to reports of which notification has been included within the summons of the meeting but where the reports were circulated at a later date than the summons;
- (q) Authorising the sealing of documents;
- (r) To exclude the press and public

**45.214.2 Closure motions.** Motions designed to close a debate, e.g. (e)-(h) above, may be moved provided no-one else is speaking at the time. Closure motions cannot be moved by anyone who has moved, seconded, or already spoken in the debate. No person may intervene in the debate of a a motion by moving more than one closure motion.

**45.314.3** When one of the following motions has been seconded, the Mayor-relevant Chair shall proceed as follows:

- (a) **On a motion to proceed to next business** - unless in their opinion the matter before the meeting has been insufficiently discussed, they shall first give the mover of the original motion the right of reply, and then put to the vote the motion to proceed to next business. This does not remove the mover of the original motion having a right of reply if the vote falls.
- ~~(a)~~
- (b) **On a motion that the question, be now put** - unless in their opinion the matter before the meeting has been insufficiently discussed, they shall put to the vote the motion that the question be now put and, if it is passed, give the mover of the original motion the right of reply before putting the motion to the vote.
- (c) **On a motion to adjourn the debate or the meeting** - if in their opinion the matter before the meeting has been insufficiently discussed on that occasion, they shall put the adjournment motion to the vote without giving the mover of the original motion the right of reply on that occasion.
- (d) **On a motion to exclude the public** - they shall ascertain the grounds for the motion and seek the advice of the Monitoring Officer. If members of the public

may be lawfully excluded, the Mayor will allow the mover of the original motion a right of reply on the proposal to exclude the public and then put the motion to the vote. If it is passed, the Mayor may, at their discretion, either immediately require the public to leave the room or adjourn the debate until some convenient time later in the meeting when the public shall have been excluded.

- (e) On a motion that a named Member, be not further heard or leave the meeting - they shall put the motion to the vote without discussion. If it is passed, the named Member shall not be permitted to speak again during the meeting on any motion or amendment relating to the same matter or shall be required to leave the room.

## **46.15. Rules of Debate**

**46.15.1 Motions and Amendments.** No motion or amendment shall be discussed unless it has been proposed and seconded. Where required by the Mayor-relevant Chair, motions or amendments shall be put in writing and handed to the Mayor-relevant Chair before they are further debated or put to the meeting.

**46.215.2 Seconders's Speech.** When seconding a motion or amendment, a Member may advise the Mayor-relevant Chair that they will reserve their right to speak until a later period in the debate.

**46.315.3 Content and length of speeches.** A Member will confine their speech to the question under discussion, a personal explanation, or a point of order. All speeches shall not exceed five minutes.

**46.415.4 When a Member may speak again.** A Member who has spoken on any motion shall not speak again whilst it is the subject of debate, except:

- (a) To speak once on an amendment moved by another Member;
- (b) If the motion has been amended since they last spoke, to move a further amendment;
- (c) If their first speech was on an amendment moved by another Member, to speak on the main issue, whether or not the amendment on which they spoke was carried;
- (d) Where the mover of a motion exercises their right to reply:
  - (i) at the close of the debate on the motion, immediately before it is put to the vote;
  - (ii) if an amendment is moved, at the close of the debate on the amendment (but they shall not otherwise speak on it). The mover of an amendment shall have no right of reply to the debate on their amendment.
- (e) On a point of order referring to a specific Procedure Rule or statutory provision (which must be cited);
- (f) By way of personal explanation.



## **17.16. Points of Order and Personal Explanations**

**17.116.1** A Member may raise on a point of order or in personal explanation and shall be entitled to be heard immediately. A Member raising a point of order must specify a Procedure Rule or statutory provision and the way in which they consider it has been breached.

**17.216.2** A personal explanation shall be confined to some material part of a former speech by them which may appear to have been misunderstood or misquoted in the current debate.

**17.316.3** The Mayor-relevant Chair will hear the Member and give a ruling on the point of order or the admissibility of the personal explanation before the debate continues. The Mayor-relevant Chair may consult on any question of interpretation with the Monitoring Officer or their nominee prior to making a ruling. The ruling of the Mayor-relevant Chair on the matter shall not be open to discussion and will be final.

## **18.17. Voting**

**18.117.1** Subject to the following Standing Order, any question that is to be decided by the Authority on or after the day on which the first Mayor's term of office begins excluding approval or amendment of the Mayor's budget and questions relating to functions mentioned in GLCCA Regulation 23(7)(b) is to be decided by—

- (a) a vote of the members of the Authority, and any substitute members acting in place of members of the Authority, and the Mayor or the deputy mayor acting in place of the Mayor present and voting on that question at a meeting of the Authority, and
- (b) a majority of those voting that includes the Mayor, or the Ddeputy Mayor acting in place of the Mayor.

**18.217.2** The Mayor, and each Member of the Authority appointed by a Constituent council, or substitute Member acting in that Member's place, is to have one vote.

**18.317.3** A non-constituent member will be entitled to vote on all matters as identified in Part 3 of the Constitution with the exception of those matters relating to the Authority budget, the Mayor's budget, mayoral functions and transport functions.

**18.417.4** Associate members are not entitled to vote.

**18.517.5** Neither the Mayor, Deputy Mayor nor any member or substitute member is to have a casting vote.

**18.617.6** If a vote is tied on any matter, it is deemed not to have been carried.

**18.717.7** For questions relating to the following matters, the majority under Standing Order 18.1(b) must include all lead members designated by the Constituent councils or, where any substitute members are acting in place of lead members, all lead members and all such substitute members:

- (a) approval or amendment of a budget;
- (b) the setting of any transport levy under section 74 of the Local Government Finance Act 1988 and in accordance with regulations made thereunder; and

- (c) such other plans and strategies as may be determined by the Authority and set out in its standing orders.

~~48.8~~17.8 For questions relating to the following matters, the majority under Standing Order 18.1(b) must include the lead member for any Constituent Council whose area contains any part of the land subject to the proposed compulsory acquisition, or a substitute member acting in place of such a lead member:

- (a) The exercise of the functions by the Authority conferred by Regulations 6, 7 and 11 of the GLCCA Regulations 2025 in section 17(3) of the Housing Act 1985 (insofar as this function is exercised for the compulsory purchase of land), section 9(2) of the Housing and Regeneration Act 2008, section 226 of the Town and Country Planning Act 1990 and section 197(1) of the Localism Act 2011.

~~48.9~~17.9 The following matters concerning the Mayor's budget must be decided by a two thirds majority of the members, or substitute members acting in their place, of the Authority present and voting on the question at a meeting of the Authority:

- (a) Any decision to veto the Mayor's draft budget (or draft revised budget) and approve the Mayor's draft budget incorporating the Authority's recommendations.
- (b) Any decision to determine the relevant amounts and calculations that are to be used for the financial year where the Mayor has failed to notify the Authority of the Mayor's draft budget before 1st February.

~~48.10~~17.10 Any exercise by the Mayor of the general functions mentioned in Regulation 23(1) of the GLCCA Regulations 2025 which results in a financial liability falling on a Constituent council requires the consent of the lead member of that Constituent council. Such consent is to be given at a meeting of the Authority.

~~48.11~~17.11 Any exercise by the Mayor of the functions corresponding to the functions contained in section 199(1) of the Localism Act 2011 (exclusion of land from Mayoral development areas) in respect of any Mayoral development area requires the consent of each member of the Authority whose local government area contains any part of the area to be excluded from a Mayoral development area or substitute members acting in place of those members. Such consent is to be given at a meeting of the Authority.

~~48.12~~17.12 Any exercise by the Mayor of the functions corresponding to the functions contained in section 202(2) to (4) of the Localism Act 2011 (functions in relation to town and country planning) in respect of any Mayoral development area requires the consent of the lead members of the Authority whose local government area contains any part of the area to be designated as a Mayoral development area or substitute members acting in place of those members. Such consent is to be given at a meeting of the Authority. (These powers also require the consent of the district council if the functions are to be exercised within their areas).

~~48.13~~17.13 Any exercise by the Mayor of the functions conferred by sections 108, 109 and 112 of the Transport Act 2000 requires them to consult with the Authority and the members of the Authority may amend plans made pursuant to sections 108, 109 and 112 of the 2000 Act if agreed by a two thirds majority of the members, or substitute members acting in their place, of the Authority present and voting on the question at a meeting of the Authority.

~~18.14~~**17.14 Offices and appointments.** If on a vote no person receives more than half of the votes cast, the name of the person with the fewest number of votes will be withdrawn. Further votes will be held until one person receives a clear majority.

## **~~19.18.~~ Method of Voting**

~~19.1~~**18.1** Whenever a vote is taken at meetings ~~of the Authority~~ it shall be by a show of hands.

**18.2** On the requisition of any Member of the Authority eligible to vote, supported by two other Members (also eligible to vote) who signify their support by rising in their places, and before the vote is taken, the voting on any question shall be recorded so as to show whether each Member present gave their vote for or against or abstained from voting.

**18.3** Where immediately after a vote is taken at a meeting, any Member so requires, there shall be recorded in the minutes of the proceedings of that meeting whether that Member cast their vote for or against or whether they abstained from voting.

~~19.2~~

## **~~20.19.~~ Matters Affecting Officers**

~~20.1~~**19.1** If any question arises at a meeting at which the public are in attendance as to the appointment, promotion, dismissal, remuneration, pension matters, conditions of service or conduct of any person employed by the Authority, such question shall not be the subject of discussion until the Authority has decided whether or not to exclude the public.

## **20. Public Questions**

**20.1** At Ordinary meetings of the Authority and Boards, questions may be asked by members of the public of the Mayor, or Board Chairs.

**20.2** The total time set aside for such questions and answers will be limited to 30 minutes with no extension of time, and questions not dealt with in this time will be dealt with by written responses.

**20.3** No person may submit more than one question at any one meeting and no more than two questions may be asked on behalf of any one organisation.

**20.4** Questions must be submitted in writing at least four clear working days before the meeting and include the name and address of the questioner and the name of the Member to whom the questioner would like the question put. Questions so received will be referred to the Monitoring Officer for consideration and inclusion at a meeting.

**20.5** The Monitoring Officer may reject a question if it:

(a) is not about a matter for which the Authority has a responsibility, or which specifically affects the Authority;

(b) is defamatory, vexatious, frivolous, or offensive;

(c) is substantially the same as a question which has been put at a meeting of the Authority in the past six months;

- (d) requires the disclosure of confidential or exempt information;
- (e) refers to legal proceedings taken or anticipated by or against the Authority;
- (f) relates to a day-to-day Authority function or the provision of an Authority service and has not been asked first of the relevant service area;
- (g) is not related to policy or budget issues;
- (h) is a statement rather than a question;
- (i) names or identifies individual service users, members of staff or members/staff of partner agencies;
- (j) makes or relates to allegations against, or comprise comments about, the conduct of individual Members or officers;
- (k) relates to an individual or the questioner's own particular circumstances;
- (l) would more appropriately be responded to under the Freedom of Information Act 2000 or the Data Protection Act 1998; or
- (m) is from, or on behalf of, a political party, or bears the name, insignia, or other device of a political party.

20.6 Those persons who submitted questions and who are present at that meeting of the Authority will be invited to read aloud the questions put.

20.7 If a member of the public who has submitted notice of a question is unable to be present at the meeting, the Clerk shall read out the submitted question on behalf of the questioner. The Authority will provide a written response to the questions put.

## **21. Conduct at Meetings**

- 21.1 Whenever the ~~Mayor~~relevant Chair rises during a debate at a Authority meeting, the meeting shall be silent.
- 21.2 Mobile phones and other electronic devices must be switched to 'silent' during meetings.
- 21.3 Filming or recording of any meeting of the Authority is permitted, subject to the following:
  - (a) Filming or recording is done openly.
  - (b) That the ~~Mayor~~relevant Chair has been notified at the commencement of the meeting.
  - (c) That anybody attending the meeting, with the exception of Members and officers, may request not to be filmed or recorded.
  - (d) Filming or recording may only take place when members of the public are entitled to attend in person.
  - (e) That any footage so recorded is not edited in a way to misrepresent any Member

or the Authority.

21.4 Placards banners and such like are not permitted during meetings.

21.5 **Member not to be heard further.** If a Member persistently disregards the ruling of the Mayor-relevant Chair by continued irrelevance or repetitions, by behaving improperly or offensively, or by wilfully obstructing the business of the Authority, the Mayor-relevant Chair may direct the Member to stop speaking. If, following a direction from the Mayor-relevant Chair to stop speaking, the Member continues to speak, ~~the Mayor (or any other Member.)~~ may move that the Member be not heard further. If seconded, the Mayor-relevant Chair shall put the motion to the vote without discussion and if passed, the Member shall not be permitted to speak on the same matter again during the meeting.

21.6 **Member to leave the meeting.** If a Member persistently disregards the ruling of the Mayor-relevant Chair by continued irrelevance or repetitions, by behaving improperly or offensively, or by wilfully obstructing the business of the Authority, the Mayor-relevant Chair may request them to leave for the remainder of the meeting or for any lesser period. If following a request to leave the meeting, the offending Member does not leave, ~~the Mayor (or any other Member.)~~ may move that the Member named leave the meeting. The motion shall be put and, if seconded, voted upon without discussion. If carried, the Mayor-relevant Chair shall give directions for the removal of the Member and such other directions as are necessary for restoring order to the proceedings.

21.7 **Removal of member of the public.** If a member of the public interrupt's proceedings, causes a disturbance or behaves improperly, offensively, or wilfully obstructs the business of the Authority, the Mayor-relevant Chair will warn the person concerned. If the member of the public, having been warned, continues their conduct, the Mayor-relevant Chair may order their removal from the meeting room.

21.8 **General disturbance.** If there is a general disturbance making orderly business impossible, the Mayor-relevant Chair may adjourn the meeting for as long as they think necessary.

21.8

## 22. **Substitute and Delegate Members**

22.

22.1 Substitution and delegation is for the entire meeting.

~~22.1~~22.2 A~~E~~Each Constituent Authority Member has two named substitutes and those-S  
substitute Members may only act for the Authority Member for whom they are the designated substitute.

~~22.2~~22.3 With the exception of the substitute ~~M~~member for the Deputy Mayor where the Deputy Mayor is acting in the place of the Mayor, a substitute ~~M~~member may only act when the Authority Member is absent from the meeting.

22.4 The District Joint Committee will appoint a pool of Delegates to represent the four non-Constituent members from District Authorities. A Delegate Member may act on behalf of any of these se non Constituent Mmembers in their absence.

22.5 The Police and Crime Commissioner and the Associate Member will have named Delegates who may act on their behalf.

22.322.6 Appointment, notice and management of substitutions and delegations will operate in accordance with the Substitution Procedure at Part 5 of this Constitution,

## **23 Attendance at Meetings**

~~24.~~

23.1 The Mayor may invite the Chair of any Board, Committee, or sub-committee of the Authority to attend and speak at any meeting of the Authority to;

~~24.1~~

(a) Present any reports or recommendations of the Board, ~~C~~committee or ~~S~~sub-~~C~~committee;

•

•(b) Answer questions about any matter in the minutes of that ~~C~~committee or ~~S~~sub-~~C~~committee, or

(c) Contribute to the discussions about any matter which is relevant to the functions discharged by the ~~e~~~~C~~Committee or ~~S~~sub-~~C~~committee of which they are ~~C~~chair.

•

~~24.2~~23.2 The Mayor may invite any person to attend and speak at meetings. In such circumstance the Mayor is required to notify the Monitoring Officer at the earliest opportunity providing the details of the person(s) invited to speak and the agenda item they have been invited to speak in relation to.

<b>Greater Lincolnshire Combined County Authority (GLCCA) AUDIT COMMITTEE</b>	
Date of meeting:	<b>30<sup>th</sup> July 2025</b>
Report title:	<b>Internal Audit Plan</b>
Report of:	<b>Claire Goodenough, Head of Internal Audit</b>
Classification:	<b>This report is open</b>
Contact officer:	Claire Goodenough Head of Internal Audit, Claire.goodenough@lincolnshire.gov.uk
Purpose of the report:	The risk based internal audit plan for 2025/26 is presented to the Audit Committee for approval. The annual plan is designed to provide assurance across areas of risk risk/priority for the Authority at this point in its development. It considers governance, risk, internal control and current assurance arrangements. The plan is developed with sufficiency to inform the Head of Internal Audit's annual opinion.
Key decision	No
Voting Arrangements:	Constituent Council Members and Non-Constituent Council Members (or their substitutes/delegates) only.
Report has been considered by:	Section 73 Officer
<b>Recommendation(s):</b>  <b>That the Audit Committee:</b>  <b>1) Approves the 2025/26 Internal Audit Plan be approved subject to comment and/or amendments from the Audit Committee.</b>	



## REPORT CONTENT

### Information

- 1 The **Internal Audit Plan (IAP)** has been developed with consideration of the key risks and priorities identified for the current year. It is a statement of intent and may be revised and updated during the year to ensure it responds to, and continues to meet any changing risks.
- 2 This is the first audit plan for the newly formed combine authority and aims to provide assurance over base documentation following inception. The plan covers key areas of legal compliance, good governance and financial foundation documentation. The plan will form the basis of the first year of a three year audit plan and will develop in detail and breadth annually. The Head of Audit has deemed this work programme sufficient in its depth and breadth to inform the Head of Audit Annual opinion for 2025/2026.

### Alternative options considered

- 3 Taking a risk based approach to delivery has resulted in this proposal given contributing factors associated with the partnership arrangements and the inception as a new entity.

### Reasons for the recommendation

- 4 To formalise the internal audit plan for engagement work to commence.

## IMPLICATIONS, ADVICE AND GUIDANCE

### Public sector equality duty implications

- 5 N/A

### Legal implications / comments

- 6 N/A

### Finance and resource implications / comments

- 7 The internal audit plan aligns with the service level agreement from a costing perspective.

### Greater Lincolnshire policy / comments

- 8 N/A

### Consultation and Engagement

- 9 The following have been consulted in the preparation of this report:
  - Interim Head of Paid Service
  - Interim Section 73 Officer



## **Overview and Scrutiny Comments**

10     N/A

## **DOCUMENT INFORMATION**

### **Appendices included with this report**

The following documents are included:

- Appendix A – Internal Audit Report and Plan

### **Background Papers used in the preparation of this report**

No background papers within Section 100D of the Local Government Act 1972 were used in the preparation of this report.

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# Greater Lincolnshire

Combined County Authority



**Greater Lincolnshire Combined  
Authority**

**Internal Audit Annual Plan**

**2025-2026**

May 2025 Version 1.0

Appendix A

# Introduction

## The Role of Internal Audit

In accordance with the Global Internal Audit Standards, 2024 internal auditing strengthens the organisation's ability to create, protect and sustain value by providing the Board and management with independent, risk-based and objective assurance, advice, insight and foresight.

The Greater Lincolnshire Combined County Authority (GLCCA) is responsible for establishing and maintaining appropriate risk management processes, control systems, accounting records and governance arrangements. Internal audit plays a vital role in advising the Authority that these arrangements are in place and operating effectively.

The GLCCA's response to internal audit activity should lead to the strengthening of the control environment and, therefore, contribute to the achievement of the authority's objectives.

The aim of the internal audit work programme is to provide independent and objective assurance to management, in relation to the business activities, systems and/or processes under review that:

- the frameworks of internal control, risk management and governance are appropriate and operating effectively; and
- risks to the achievement of the Authority's objectives is identified, assessed, and managed to a defined acceptable level.

The internal audit plan provides the mechanism through which the Head of Internal Audit can ensure the most appropriate use of internal audit resources to provide a clear statement of assurance on risk management, internal control, and governance arrangements.

Internal audit focus should be proportionate and appropriately aligned. The plan will remain fluid and subject to on-going review and amendment, in consultation with the relevant audit sponsors, to ensure it continues to reflect the needs of the Authority. Amendments to the plan will be identified through continued contact and liaison with those responsible for the governance of the authority. Any material changes will be agreed with the Audit Committee and immaterial changes reported to the Audit Committee at the next progress update.

## Your Internal Audit Team June 2025

Your internal audit service is led by Claire Goodenough as Head of Internal Audit & Risk for Lincolnshire County Council (LCC). The team comprises of auditors at various points within their career development, from Chartered auditors through to auditors working towards their certified qualifications.

The audit team consists of three audit managers, five principal auditors, and ten senior auditors. All auditors are members of professional bodies and hold a range of accountancy and audit qualifications. Quality assurance processes are embedded in all aspects of delivery, allowing high standards to be maintained. All work is overseen and signed off by the Head of Internal Audit.

## Conformance with Global Internal Auditing Standards (GIAS), 2024

The release of the new GIAS has been implemented in the toolkit, workflow and routine practices in operation across all the team's delivery. It will not be possible to demonstrate full conformance until sufficient delivery has taken place, however, systems and processes are sufficient to collect evidence to develop conformance from 2025/26 onwards.

GIAS requires audit services to have an external quality assessment every five years. In February 2022, CIPFA were commissioned to complete an external quality assessment of the Internal Audit Team at Lincolnshire County Council, concluding that

*"Assurance Lincolnshire partnership's self-assessment is accurate and as such we conclude that they FULLY CONFORM to the requirements of the Public Sector Internal Audit Standards and the CIPFA Local Government Application Note."*

The next external quality assessment will not be due until 2027, allowing evidence to be collected and systems refined in advance of the due date.

## Conflicts of Interest

The audit teams have a standardized conflict of interest process, completed annually by all auditors as well as for each audit assignment. The HIA must review and sign off any conflicts or perceived conflicts that arise at any point in delivery. Assessments are made against individual assignments to ensure sufficiency in awareness and transparency. At the time of drafting the 2025/26 audit plan the HIA is not aware of any relationships that may affect the independence and objectivity of the team and would be required to be disclosed under the Global Internal Audit Standards.

## Corporate Aims/Objectives

The Authority aims to deliver significant investment and local powers to improve the lives of Greater Lincolnshire residents and community outcomes. The key objectives are focused upon; economic growth, development of infrastructure, community wellbeing, skills and employment opportunities and strategic planning and investment opportunities, designed to create a sustainable future for the combined county.

## Developing the Internal Audit Plan for 2025/2026

The Head of Internal Audit utilised various information sources and data to inform the development of the internal audit plan.

In determining the areas of work covered by the internal audit team, various sources of information, shown in figure 1, are utilised to inform the audit plan. Given the inception of the new County Combined Authority the focus for the first year's audit plan has centred around legal compliance, safeguarding financial activity and understanding governance arrangements.

In accordance with the GIAS there is an acknowledgement that internal audit is most effective when it is independently positioned, free from undue influence and remains committed to making objective assessments. These principles are at the core of our delivery plans for the coming year and the establishment of a risk-based audit plan to align with the organisation's goals.

The Combined Authority and Committee are reminded that internal audit is only one source of assurance and through the delivery of this plan cannot, and do not, seek to cover all risks and processes within the organisation. Internal audit will continue to work closely with other assurance providers to ensure that duplication is minimised, and a suitable breadth of assurance is obtained.

The internal audit plan has been developed to specifically reflect the inception of the authority and be sufficient to provide a reliable annual opinion and contribute to governance reviews.

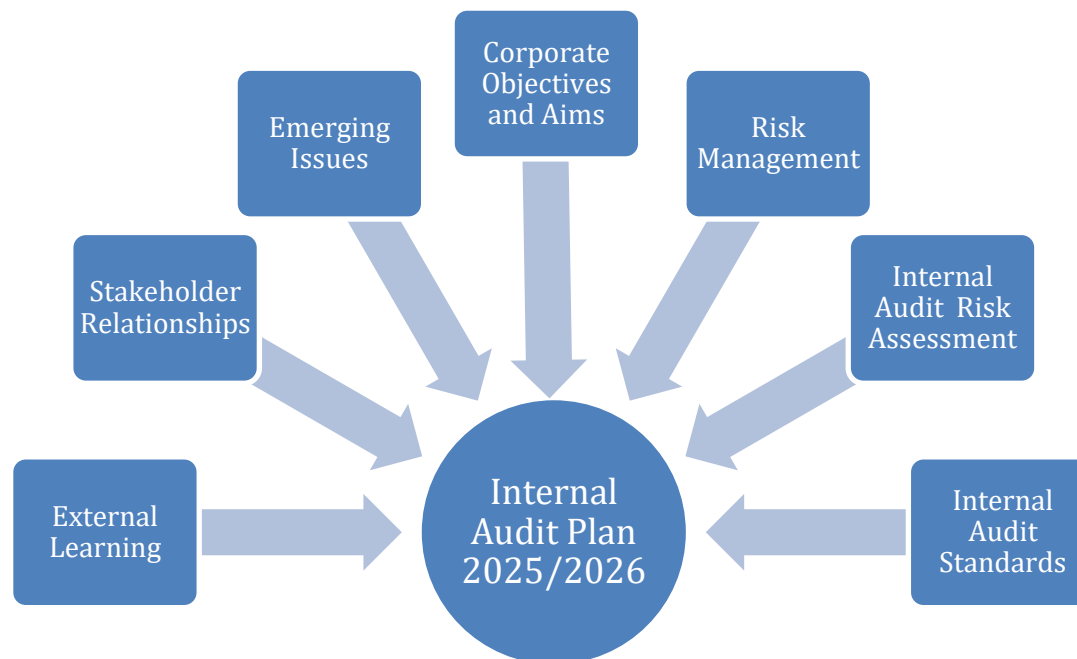


Figure 1

## Internal Audit Plan 2025/26

Audit Review	Area	Indicative Sponsor	Potential Scope	Strategic Risk Link	Proposed Timing
Legal Policies	Governance	<b>Monitoring Officer</b>	Review of current policies to ensure compliance with Statutory requirements.	Legal Compliance	Q3
Cost Allocation and Financial Recharge Arrangements	Finance	<b>Section 73 Officer</b>	Review the SLAs and financial processes in place to assess fairness and equality for all parties in financial arrangements. Review recharges applied and monitoring/tracking processes to ensure accuracy.	Financial Sustainability	Q2
Constitutional Review	Governance	<b>Monitoring Officer</b>	Review the Constitution for consistency, adequacy and alignment with governance performance for decision making, scrutiny, training and understanding.	Embedding Governance.	Q3
Data Sharing Agreements: Foundation, Practice and Compliance	Governance	<b>Information Assurance Officer</b>	Review sharing agreements and policies in place to assess adequacy and test delivery compliance.	Data Sharing	Q3
Management Time	Quality & Reporting	<b>Head of Internal Audit</b>	Quality assurance work, presenting findings and formal and informal reporting including opinion.		Qs 1-4

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<b>Greater Lincolnshire Combined County Authority (GLCCA) AUDIT COMMITTEE</b>	
Date of meeting:	<b>30<sup>th</sup> July 2025</b>
Report title:	<b>Internal Audit Charter</b>
Report of:	<b>Claire Goodenough, Head of Internal Audit</b>
Classification:	<b>This report is open</b>
Contact officer:	Claire Goodenough Head of Internal Audit, Claire.goodenough@lincolnshire.gov.uk
Purpose of the report:	The Internal Audit charter provides the basis for delivering the audit function and stipulates the conditions in place for delivering internal audit across the Authority. It can be utilised by management, councillors and internal audit to understand the access, authority and reporting access the audit function utilises.
Key decision	No
Voting Arrangements:	Constituent Council Members and Non-Constituent Council Members (or their substitutes/delegates) only.
Report has been considered by:	Interim Section 73 Officer
<b>Recommendation(s):</b>  <b>That the Audit Committee:</b>  <b>1) Understands and approves the Internal Audit Charter.</b>	

## **REPORT CONTENT**

### **Information**

- 1 The Audit Charter is a requirement of the Global Internal Audit Standards 2024 and intends to define the operating conditions for internal audit delivery. The audit services will be delivered in accordance with the Charter, once approved, and will form the foundation of access arrangements, authority, reporting arrangements and access to the audit committee.

### **Alternative options considered**

- 2 N/A.

### **Reasons for the recommendation**

- 3 Failure to define the internal audit mandate and charter may result in inadequate internal audit services which would impact upon the Authority's assurance understanding and impact negatively upon audit Standards and Regulations.

## **IMPLICATIONS, ADVICE AND GUIDANCE**

### **Public sector equality duty implications**

- 4 N/A

### **Legal implications / comments**

- 5 N/A

### **Finance and resource implications / comments**

- 6 N/A

### **Greater Lincolnshire policy / comments**

- 7 N/A

### **Consultation and Engagement**

- 8 The following have been consulted in the preparation of this report:
  - Interim Head of Paid Service
  - Interim Section 73 Officer

### **Overview and Scrutiny Comments**

- 9 N/A

## **DOCUMENT INFORMATION**

### **Appendices included with this report**

The following documents are included:

- Appendix A – Internal Audit Charter

### **Background Papers used in the preparation of this report**

No background papers within Section 100D of the Local Government Act 1972 were used in the preparation of this report.

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## Internal Audit Charter

### Purpose

The purpose of the internal audit function is to strengthen Greater Lincolnshire County Combined Authority's ability to create, protect, and sustain value by providing the audit committee and management with independent, risk-based, and objective assurance, advice, insight, and foresight.

The internal audit function enhances Greater Lincolnshire County Combined Authority's:

- Successful achievement of its objectives.
- Governance, risk management, and control processes.
- Decision-making and oversight.
- Reputation and credibility with its stakeholders.
- Ability to serve the public interest.

The internal audit function is most effective when:

- Internal auditing is performed by competent professionals in conformance with The IIA's Global Internal Audit Standards and CIPFA Application Note Global Internal Audit Standards in the UK Public Sector, which are set in the public interest.
- The internal audit function is independently positioned with direct accountability to the audit committee.
- Internal auditors are free from undue influence and committed to making objective assessments.

### Commitment to Adhering to the Global Internal Audit Standards in the UK Public Sector

The internal audit function will adhere to the mandatory elements of The Institute of Internal Auditors' International Professional Practices Framework, which are the Global Internal Audit Standards and Topical Requirements. The head of internal audit will report periodically to the audit committee and senior management regarding the internal audit function's conformance with the Standards, which will be assessed through a quality assurance and improvement program.

### Authority

The audit committee grants the internal audit function the mandate to provide the audit committee and senior management with objective assurance, advice, insight, and foresight.

The audit committee authorises the internal audit function to:

- Have full and unrestricted access to all functions, data, records, information, physical property, and personnel pertinent to carrying out internal audit responsibilities. Internal auditors are accountable for confidentiality and safeguarding records and information.
- Allocate resources, set frequencies, select subjects, determine scopes of work, apply techniques, and issue communications to accomplish the function's objectives.
- Obtain assistance from the necessary personnel of Greater Lincolnshire County Combined Authority and other specialised services from within or outside Greater Lincolnshire County Combined Authority to complete internal audit services.

### **Independence, Position & Reporting Relationships**

The head of internal audit will be positioned at a level in the organisation that enables internal audit services and responsibilities to be performed without interference from management, thereby establishing the independence of the internal audit function.

Internal Audit will have unrestricted access to all areas of the organisation and information.

The head of internal audit reports directly to the Section 73 Officer but has unrestricted access to the audit committee and is free to escalate matters to the audit committee, when necessary, without interference. This supports the internal auditors' ability to maintain objectivity.

The head of internal audit will confirm to the audit committee, at least annually, the organisational independence of the internal audit function. If the governance structure does not support organisational independence, the head of internal audit will document the characteristics of the governance structure limiting independence and any safeguards employed to achieve the principle of independence. The head of internal audit will disclose to the audit committee any interference internal auditors encounter related to the scope, performance, or communication of internal audit work and results. The disclosure will include communicating the implications of such interference on the internal audit function's effectiveness and ability to fulfill its mandate.

### **Changes to the Mandate and Charter**

Circumstances may justify a follow-up discussion between the head of internal audit, audit committee, and senior management on the internal audit mandate or other aspects of the internal audit charter. Such circumstances may include but are not limited to:

- A significant change in the Global Internal Audit Standards.
- A significant acquisition or reorganisation within the organisation.
- Significant changes in the head of internal audit, audit committee, and/or senior management.
- Significant changes to the organisation's strategies, objectives, risk profile, or the environment in which the organisation operates.
- New laws or regulations that may affect the nature and/or scope of internal audit services.
- Significant changes to regulatory or best practice expectations specifically for internal audit. For example, the Internal Audit Code of Practice or CIPFA Application Note Global Internal Audit Standards in the UK Public Sector.

### **Scope & Type of Internal Audit Services**

The scope of internal audit services covers the entire breadth of the organisation, including all Greater Lincolnshire County Combined Authority's activities, assets, and personnel. The scope of internal audit activities also encompasses but is not limited to objective examinations of evidence to provide independent assurance and advisory services to the audit committee and management on the adequacy and effectiveness of governance, risk management, and control processes, along with securing value for money, for Greater Lincolnshire County Combined Authority.

The nature and scope of advisory services may be agreed with the party requesting the service, provided the internal audit function does not assume management responsibility. Opportunities for improving the efficiency of governance, risk management, and control processes may be identified during advisory engagements. These opportunities will be communicated to the appropriate level of management.

Internal audit engagements may include evaluating whether:

- Risks relating to the achievement of Greater Lincolnshire County Combined Authority's strategic objectives are appropriately identified and managed.

- The actions of Greater Lincolnshire County Combined Authority's officers, directors, management, employees, and contractors or other relevant parties comply with Greater Lincolnshire County Combined Authority's policies, procedures, and applicable laws, regulations, and governance standards.
- The results of operations and programs are consistent with established goals and objectives.
- Operations and programs are being carried out effectively and efficiently.
- Established processes and systems enable compliance with the policies, procedures, laws, and regulations that could significantly impact Greater Lincolnshire County Combined Authority.
- The integrity of information and the means used to identify, measure, analyze, classify, and report such information is reliable.
- Resources and assets are acquired economically, used efficiently and sustainably, and protected adequately.

### **Head of Internal Audit Role & Responsibility**

#### **Ethics and Professionalism**

The head of internal audit will ensure that internal auditors:

- Conform with the Global Internal Audit Standards, including the principles of Ethics and Professionalism: integrity, objectivity, competency, due professional care, and confidentiality.
- Encourage and promote the seven principals of public life, which apply to all public servants including contractors that work within the public sectors.
- Understand, respect, meet, and contribute to the legitimate and ethical expectations of the organisation and be able to recognize conduct that is contrary to those expectations.
- Encourage and promote an ethics-based culture in the organisation.
- Report organisational behavior that is inconsistent with the organisation's ethical expectations, as described in applicable policies and procedures.

#### **Objectivity**

The head of internal audit will ensure that the internal audit function remains free from all conditions that threaten the ability of internal auditors to carry out their responsibilities in an unbiased manner, including matters of engagement selection, scope, procedures, frequency, timing, and communication. If the head of internal audit determines that objectivity may be impaired in fact or appearance, the details of the impairment will be disclosed to appropriate parties.

Internal auditors will maintain an unbiased mental attitude that allows them to perform engagements objectively such that they believe in their work product, do not compromise quality, and do not subordinate their judgment on audit matters to others, either in fact or appearance.

Internal auditors will have no direct operational responsibility or authority over any of the activities they review. Accordingly, internal auditors will not implement internal controls, develop procedures, install systems, or engage in other activities that may impair their judgment, including:

- Assessing specific operations for which they had responsibility within the previous year.
- Performing operational duties for Greater Lincolnshire County Combined Authority or its affiliates.
- Initiating or approving transactions external to the internal audit function.
- Directing the activities of any Greater Lincolnshire County Combined Authority employee that is not employed by the internal audit function, except to the extent that such employees have been appropriately assigned to internal audit teams or to assist internal auditors.

Internal auditors will:

- Disclose impairments of independence or objectivity, in fact or appearance, to appropriate parties and at least annually, such as the head of internal audit, audit committee, management, or others.
- Exhibit professional objectivity in gathering, evaluating, and communicating information.
- Make balanced assessments of all available and relevant facts and circumstances.
- Take necessary precautions to avoid conflicts of interest, bias, and undue influence.

### **Managing the Internal Audit Function**

The head of internal audit has the responsibility to:

- At least annually, develop a risk-based internal audit plan that considers the input of the audit committee and senior management. Discuss the plan with the audit committee and senior management and submit the plan to the audit committee for review and approval.
- Communicate the impact of resource limitations on the internal audit plan to the audit committee and senior management.
- Review and adjust the internal audit plan, as necessary, in response to changes in Greater Lincolnshire County Combined Authority's business, risks, operations, programs, systems, and controls.
- Communicate with the audit committee and senior management if there are significant interim changes to the internal audit plan.
- Ensure internal audit engagements are performed, documented, and communicated in accordance with the Global Internal Audit Standards.
- Follow up on engagement findings and confirm the implementation of recommendations or action plans and communicate the results of internal audit services to the audit committee and senior management periodically and for each engagement as appropriate.
- Ensure the internal audit function collectively possesses or obtains the knowledge, skills, and other competencies and qualifications needed to meet the requirements of the Global Internal Audit Standards in the UK Public Sector and fulfill the internal audit mandate.
- Identify and consider trends and emerging issues that could impact Greater Lincolnshire County Combined Authority and communicate to the audit committee and senior management as appropriate.
- Consider emerging trends and successful practices in internal auditing.
- Establish and ensure adherence to methodologies designed to guide the internal audit function.
- Ensure adherence to Greater Lincolnshire County Combined Authority's relevant policies and procedures unless such policies and procedures conflict with the internal audit charter or the Global Internal Audit Standards. Any such conflicts will be resolved or documented and communicated to the audit committee and senior management.
- Coordinate activities and consider relying upon the work of other internal and external providers of assurance and advisory services. The chief audit executive may not have any ability to access the work of those assurance providers or gain insight into the scope and timing of their work. Under these circumstances the chief audit executive must consider whether it is possible or practical to co-ordinate. Where they do not co-ordinate, they must set out to the board the barriers which prevent effective co-ordination.

### **Communication with the Audit Committee and Senior Management**

The head of internal audit will report annually to the audit committee and senior management regarding:

- The internal audit function's mandate.
- The internal audit plan and performance relative to its plan.



- Potential impairments to independence, including relevant disclosures as applicable.
- Report annually on the internal quality assessment including progress against action plans to address instances of non-conformance with The IIA's Global Internal Audit Standards along with action plans to address any internal audit function's deficiencies.
- Significant risk exposures and control issues, including fraud risks, governance issues, and other areas of focus for the audit committee.
- prepare an overall conclusion annually which must provide an overall conclusion on the adequacy of governance, risk management and controls.
- Results of assurance and advisory services.
- Develop a resource strategy which suggests practical approaches for consideration by the board.
- Inform the board of the impact of insufficient resources and any options available to mitigate that impact.
- Management's responses to risk that the internal audit function determines may be unacceptable or acceptance of a risk that is beyond Greater Lincolnshire County Combined Authority's risk appetite.
- Annual assurance opinion for use by the Audit Committee in their annual assurance and governance statement to the Board.
- That the Audit Committee annual report summarises the purpose and mandate of Internal Audit, the function's main activities, and a conclusion on internal audit's impact and effectiveness.
- That the head of internal audit holds either CMIIA, a CCAB qualification, or an equivalent professional qualification which includes training on the practice of internal audit, and suitable internal audit experience.

#### **Quality Assurance and Improvement Programme**

The head of internal audit will develop, implement, and maintain a quality assurance and improvement program that covers all aspects of the internal audit function. The program will include external and internal assessments of the internal audit function's conformance with the Global Internal Audit Standards and Code of Practice, as well as performance measurement to assess the internal audit function's progress toward the achievement of its objectives and promotion of continuous improvement. The program also will assess, if applicable, compliance with laws and/or regulations relevant to internal auditing. Also, if applicable, the assessment will include plans to address the internal audit function's deficiencies and opportunities for improvement.

Annually, the head of internal audit will communicate with the audit committee and senior management about the internal audit function's quality assurance and improvement program, including the results of internal assessments (ongoing monitoring and periodic self-assessments) and external assessments.

External assessments will be conducted at least once every five years by a qualified, independent assessor or assessment team from outside Greater Lincolnshire County Combined Authority; qualifications must include at least one person have the characteristics outlined for head of internal audit and that such a person would normally have an understanding of the GIAS commensurate with the Certified Internal Auditor designation, including internal audit relevant continuing professional development and an understanding of how the GIAS are applied in the UK public sector. These matters must be considered as part of the selection process.

**Approved by the audit committee at its meeting on XXX.**

Extract from audit committee meeting minutes where the internal audit charter was approved along with the date of the meeting for cross-referencing purposes.

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<b>Greater Lincolnshire Combined County Authority (GLCCA) AUDIT COMMITTEE</b>	
Date of meeting:	<b>30<sup>th</sup> July 2025</b>
Report title:	<b>Risk Management Framework</b>
Report of:	<b>Lee Sirdifield – Interim Chief Operating Officer</b>
Classification:	<b>This report is open</b>
Contact officer:	Caroline Illingworth - Interim Strategic Lead for Community & Business Engagement , <a href="mailto:caroline.illingworth@greaterlincolnshire-cca.gov.uk">caroline.illingworth@greaterlincolnshire-cca.gov.uk</a> , 07385 938242
Purpose of the report:	To present the proposed GLCCA Risk Management Framework for comment and endorsement.
Key decision	No
Voting Arrangements:	Constituent Council Members and Non-Constituent Council Members (or their substitutes/delegates) only.
Report has been considered by:	The Risk Management Framework is being considered by the Audit Committee
<b>Recommendation(s):</b>  <b>That the Audit Committee:</b>  <b>1) Consider the Risk Management Framework and recommend it to the Authority for adoption.</b>	

## **REPORT CONTENT**

### **Information**

1. This report provides a proposed framework for identifying, assessing, and managing risk within the Greater Lincolnshire Combined County Authority (GLCCA) in identifying, assessing, mitigating, and monitoring risks that could impact on our objectives, assets, operations, and reputation covering both strategic and operational risks.
2. The draft framework is provided at Appendix A and is based on the principles utilised by Lincolnshire County Council.
3. The Audit Committee is asked to consider and comment on the framework and recommend the framework to the GLCCA for adoption.
4. The framework will then be applied to a risk register which will be discussed at a future Audit Committee meeting.

### **Alternative options considered**

5. Not to implement a risk management framework.  
This option is not recommended due to the risk of inadequate and inconsistent risk management with no framework in place.

### **Reasons for the recommendation**

6. Adoption of this framework will provide a consistent and clear approach to risk management within the Authority, with clearly defined risk thresholds and procedures.

## **IMPLICATIONS, ADVICE AND GUIDANCE**

### **Public sector equality duty implications**

7. This framework has been designed as an internal process and policy document. There are no known equality duty implications at this stage.

### **Legal implications / comments**

8. There are no legal implications arising from this paper.

### **Finance and resource implications / comments**

9. There are no financial implications arising from this policy.

### **Greater Lincolnshire policy / comments**

10. The risk management framework represents an approach to assessing risk with the CCA, which can then be applied to the risk register. This is the first step developing a risk management approach.

## Consultation and Engagement

11. The following have been consulted in the preparation of this report:
- GLCCA Corporate Leadership Team
  - LCC Risk Management Team who lead on the Service Level Agreement for the Combined Authority.

## Overview and Scrutiny Comments

12. Not applicable.

## DOCUMENT INFORMATION

### Appendices included with this report

The following documents are included:

- Appendix A – Draft Risk Management Framework

### Background Papers used in the preparation of this report

The following background papers within Section 100D of the Local Government Act 1972 were used in the preparation of this report.

Background Paper	Where it can be viewed
The Orange Book: Management of Risk – Principles and Concepts, HM Government, 2023	<a href="https://www.gov.uk/government/publications/orange-book">https://www.gov.uk/government/publications/orange-book</a> - 4th PDF

## Risk Management Framework

### 1. Purpose

- 1.1. This document describes the framework for identifying, assessing, and managing risk within the Greater Lincolnshire Combined County Authority (GLCCA), covering both strategic and operational risks.

### 2. Risk Management Process

- 2.1. The risk management process follows a cyclical approach as defined in Figure 1. This cycle ensures that continual improvement can take place by enabling risks to be regularly reviewed to ensure their definitions, assessment, and associated actions remain relevant and appropriate.



**Figure 1: The Risk Management Cycle**

Source: The Orange Book: Management of Risk – Principles and Concepts, HM Government, 2023

### 3. Reporting Structure, Roles and Responsibilities

- 3.1. Figure 2 describes the reporting structure, and the roles and responsibilities of each person or group within that structure. The upward reporting chain also provides the escalation route, as described in more detail in Section 7.
- 3.2. The role of the Audit Committee with regards to risk is further detailed in the [GLCCA Audit Arrangements and Risk Management Policy](#).



1. Figure 2: GLCCA risk reporting structure

## 4. Risk Definition

- 4.1. A risk is something which may occur. If it becomes a certainty, it is no longer a risk, it then becomes an issue.
- 4.2. Risks will be defined using an “Event”, “Cause”, “Consequence” model.
- 4.3. Each risk will also be assigned an Assurance Status of “Substantial”, “Adequate”, “Limited”, or “Low”, as defined in Figure 3 below.
- 4.4. A Direction of Travel will be assigned to each risk, indicating whether the risk is increasing, decreasing or static.

Assurance Level	Definition	What does this mean?
<b>Substantial</b>	A consistent and reliable system of control exists. The risk is well managed, supporting achievement of objectives.	We have substantial assurance that the risk is well managed and everything within our control is being done to manage this risk and/or to respond to this risk should it occur.
<b>Adequate</b>	A generally reliable system of control exists, the risk is being managed, supporting objectives. There is scope for improvement of the control systems in place	We have adequate assurance that the risk is managed at an acceptable level and key controls available to us are in place and operating effectively. Additional controls are being developed but are not yet operational.
<b>Limited</b>	An inconsistent system of control exists, the risk is not well managed. Improvement of the control system is required.	We have limited assurance that the risk is managed well. Key controls may not be having the intended impact on the risk, or the risk is influenced by external sources and some aspects are uncontrollable.
<b>Low</b>	No control system exists, immediate action is required to address fundamental gaps and weaknesses. The risk is not currently being managed.	We have no assurance that this risk is being managed effectively. There are no controls operational. This risk may be an emerging risk.

Figure 3: GLCCA Assurance definitions

## 5. Risk Assessment

- 5.1. For each risk, two scores will be assessed – the current risk score, and the target risk score. The target risk score should be set at a level at which the Authority is comfortable to accept as part of Business-As-Usual activity, once all mitigations or controls have been completed.



- 5.2. Figure 4 below defines the scoring matrix which will be used to determine the current and target risk scores.

Overall score is Probability x Impact					
Probability	4 Almost Certain 76-99%	4	8	12	16
	3 Likely 51-75%	3	6	9	12
	2 Possible 26-50%	2	4	6	8
	1 Unlikely 1-25%	1	2	3	4
		1 Minor	2 Moderate	3 Major	4 Critical
Impact					

Figure 4: Risk scoring matrix

- 5.3. Figure 5 below provides guidance on impact definitions.

	1 Minor	2 Moderate	3 Major	4 Critical
<b>Financial impact</b>	Less than 0.5% budget or revenue lost	Less than 3% budget or revenue lost	Less than 5% budget or revenue lost	More than 5% budget or revenue lost
<b>Relationships, influence &amp; reputation impact</b>	Temporary impact on a limited number of stakeholder relationships or partnership - easily recovered using standard stakeholder management procedures <b>and/or</b> limited negative local media coverage	Some difficulty aligning strategies within a partnership with some impact on delivery of objectives - recovery requires targeted effort in relationship rebuilding <b>and/or</b> extensive negative local media coverage	Difficulty aligning strategies within key partnerships, impacting delivery of key objectives or long-term impact on some stakeholders <b>and/or</b> limited national negative media coverage	Full breakdown of critical partnerships, leading to an inability to deliver key objectives <b>and/or</b> permanent loss of relationships <b>and/or</b> extensive negative national media coverage
<b>Governance &amp; powers impact</b>	Negative feedback from regulatory or funding bodies, requiring limited mitigating action or breach of guidelines	Negative feedback from regulatory or funding bodies, requiring limited mitigating action <b>or</b> breach of guidelines resulting in the potential for low level fines	Formal criticism from regulatory or funding bodies with sanctions imposed or significant mitigating actions required	Breach of regulation with potential for removal of funding or powers
<b>Operational or delivery impact</b>	No external impact on partners or stakeholders. Some internal impacts may be experienced, but key operations are able to continue uninterrupted	Temporary external impact on delivery. Key operations are able to continue with workarounds in place	External impacts occur which may adversely affect some key operations	Severe disruption to operations, with key activities unable to be carried out
<b>Scheduling impact</b>	Delay in key milestones of 3 months or less, not passing the end of the FY or an externally imposed deadline	Delay in key milestones of 4-6 months, not passing the end of the FY or an externally imposed deadline	Delay in key milestones of 7-9 months <b>and/or</b> delay in key milestones passing from one FY into the next <b>and/or</b> delay will exceed an externally imposed deadline	Delay in key milestones of > 9 months <b>and</b> delay in key milestones passing from one FY into the next or exceeding an externally imposed deadline

Figure 5: Impact definitions

## 6. Risk Management and Reporting

- 6.1. The risk register will be reviewed by CCA's Corporate Leadership Team (CLT) monthly, using information provided by risk owners, plus consideration of the wider operating environment in the case of identification of emerging risks.
- 6.2. An updated register of strategic risks will be reported to the Audit Committee at each quarterly meeting.

## 7. Escalation Procedures

- 7.1. Escalation of rapidly evolving risks will be via CLT.
- 7.2. Where the implementation of mitigation actions may require a decision from the Authority, this will be escalated to the Authority via a CLT recommendation.

Version Control		
Version	Date	Changes
0.1	July 2025	Initial draft

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<b>Greater Lincolnshire Combined County Authority (GLCCA) AUDIT COMMITTEE</b>	
Date of meeting:	<b>30<sup>th</sup> July 2025</b>
Report title:	<b>Audit Committee – Work Programme</b>
Report of:	<b>Claire Goodenough, Head of Internal Audit</b>
Classification:	<b>This report is open</b>
Contact officer:	Claire Goodenough, <a href="mailto:Claire.Goodenough@lincolnshire.gov.uk">Claire.Goodenough@lincolnshire.gov.uk</a> and Jess Wosser-Yates, <a href="mailto:jess.wosser-yates@lincolnshire.gov.uk">jess.wosser-yates@lincolnshire.gov.uk</a>
Purpose of the report:	The Audit Committee is invited to comment on the contents of its Work Programme to ensure its activity is focused where it can be of greatest benefit.
Key decision	No
Voting Arrangements:	Constituent Council Members and Non-Constituent Council Members (or their substitutes/delegates) only.
Report has been considered by:	This report requires the agreement of the Audit Committee
<b>Recommendation(s):</b>  <b>That the Audit Committee considers and comments on the contents of it's Work Programme.</b>	

## **REPORT CONTENT**

### **Information**

- 1 Members of the Audit Committee are invited to consider the Work Programme attached at Appendix A to the report, and are encouraged to bring forward necessary items or items of interest to the Committee.

### **Alternative options considered**

- 2 N/A

### **Reasons for the recommendation**

- 3 To ensure that the Committee's activity is focused where it can be of greatest benefit, and to ensure the Committee fulfils its statutory requirements.

## **IMPLICATIONS, ADVICE AND GUIDANCE**

### **Public sector equality duty implications**

- 4 N/A

### **Legal implications / comments**

- 5 N/A

### **Finance and resource implications / comments**

- 6 There are no financial implications arising from this report.

### **Greater Lincolnshire policy / comments**

- 7 None.

### **Consultation and Engagement**

- 8 The following have been consulted in the preparation of this report:
  - Chairman of the Audit Committee
  - Head of Internal Audit

### **Overview and Scrutiny Comments**

- 9 N/A

## **DOCUMENT INFORMATION**

### **Appendices included with this report**

The following documents are included:

- Appendix A – Audit Committee – Work Programme

### **Background Papers used in the preparation of this report**

No background papers within Section 100D of the Local Government Act 1972 were used in the preparation of this report.

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# Appendix A

## **Work Programme: Greater Lincolnshire Combined County Authority Audit Committee**

<b>30 July 2025</b>		
<i>Review of the Authority's Constitution</i>	Lisa Tremble – Monitoring Officer	To consider proposed amendments to the Authority's Constitution prior to submission the Authority on 17 <sup>th</sup> September.
<i>Internal Audit Plan</i>	Claire Goodenough – Head of Internal Audit	To consider its Internal Audit Plan, due to commence in September 2025
<i>Audit Charter</i>	Claire Goodenough – Head of Internal Audit	To consider GLCCA rules for internal audit
<i>Risk Management Framework</i>	Caroline Illingworth - Interim Strategic Lead for Community & Business Engagement	To consider and endorse the Risk Management Framework for the GLCCA

<b>5 November 2025</b>		
<i>Risk Register</i>	Claire Goodenough	To consider the GLCCA Risk Register

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