

REVISED AGENDA



- Committee - **GOVERNANCE AND AUDIT COMMITTEE**
- Date & Time - Thursday, 29 January 2026 at 6.30 pm
- Venue - Meeting Room 1, Council Offices, Priory Road,
Spalding

Membership of the Governance and Audit Committee:

Councillors: A C Beal (Chairman), C J T H Brewis, M Geaney (Vice-Chairman),
A Harrison, S Hutchinson, S-A Slade and T Sneath

Independent Co-opted Persons: A Cartwright and Hall

Quorum 3.

Persons attending the meeting are
requested to turn off mobile telephones

Democratic Services
Council Offices, Priory Road
Spalding, Lincs PE11 2XE

Date: 28 January 2026

AGENDA

1. Apologies for absence.
2. Declaration of Interests -
(Where a member has a Disclosable Pecuniary Interest the Councillor must declare the interest to the meeting and leave the room without participating in any discussion or making a statement on the item, except where a member is permitted to remain as a result of a grant of dispensation).
3. Minutes - (Pages 5 - 22)
To sign as a correct record the minutes of the Governance and Audit Committee meeting held on 13 November 2025 (enclosed).
4. Actions - (Pages 23 - 26)
An update on actions that arose at the 13 November 2025 Governance and Audit Committee meeting and the tracking of outstanding actions (enclosed).
5. External Audit Year End Report 2024/2025 - (Pages 27 - 88)
To consider the report of KPMG (enclosed).
6. Draft Treasury Management Policy Statement, Draft Treasury Management Strategy Statement, Minimum Revenue Provision Policy Statement and Annual Investment Strategy 2026/27; and Treasury Management & Investment Management (Non-Treasury) Principles and Practices - (Pages 89 - 174)
To provide pre-decision scrutiny to the treasury documents being proposed (report of the Director of Finance (S151) enclosed).
7. Internal Audit Progress Report - January 2026 - (Pages 175 - 190)
To provide the Committee with a summary of internal audit activity as at January 2026 (report of the Head of Internal Audit – Lincolnshire County Council enclosed).
8. Q2 Risk Report 25/26 - (Pages 191 - 214)
To provide an update on risk at the end of September 2025 (report of the Assistant Director – Governance enclosed)
9. Whistleblowing Policy - (Pages 215 - 228)
To update the Whistleblowing Policy for the Council and align the document so the Policy is the same across the S&ELCP (report of the Assistant Director, Governance enclosed).
10. Governance & Audit Personal Skills Audit - (Pages 229 - 242)
To evaluate the knowledge and skills of the Governance and Audit Committee members (report of the Scrutiny and Policy Officer enclosed).
11. Governance and Audit Committee Work Programme - (Pages 243 - 252)
To set out the Work Programme of the Governance and Audit

Committee (report of the Democratic Services Manager enclosed).

12. Any other items which the Chairman decides are urgent. -

NOTE: No other business is permitted unless by reason of special circumstances, which shall be specified in the minutes, the Chairman is of the opinion that the item(s) should be considered as a matter of urgency.