



Report To:	Audit & Governance Committee
Date:	29 th June 2026
Subject:	Draft Annual Governance Statement (AGS) 2025/26
Purpose:	To review the draft Annual Governance Statement 2025/26
Key Decision:	No
Portfolio Holder:	Councillor Dale Broughton, Leader of the Council
Report Of:	Russell Stone, Executive Director – Finance (Section 151 Officer) John Medler, Service Director – Legal & Governance (Monitoring Officer)
Report Author:	Rebecca James, Scrutiny and Policy Officer
Ward(s) Affected:	All
Exempt Report:	No

Summary

This report presents the authority's draft Annual Governance Statement (AGS) 2025/26 to the Committee for review. The Statement reviews the effectiveness of the Council's governance arrangements for the 2025/26 period. It also includes a proposed Action Plan to update/improve the arrangements for the next financial year (2026/27).

Recommendations

It is recommended that the Committee reviews and comments on the draft Annual Governance Statement 2025/26.

Reasons for Recommendations

- To meet corporate governance best practice and statutory requirements.

Other Options Considered

- None – There is a requirement for the Committee to review and approve an Annual Governance Statement for 25/26.

1. Annual Governance Statement 2025/26

- 1.1 Regulation 6 of the Accounts and Audit Regulations 2015 requires the Authority to prepare and approve an Annual Governance Statement in advance of the Statement of Accounts being approved.
- 1.2 The Committee is requested to review and comment the draft Annual Governance Statement 2025/26 at **Appendix 1**. The document explains the purpose of the governance framework, sets out its key elements, details the review of its effectiveness and highlights any significant governance issues. In undertaking this governance review the Council has evaluated itself against the key principles identified in the CIPFA / SOLACE *Delivering Good Governance in Local Government: Framework*

2. Conclusion

- 2.1. The draft Annual Governance Statement 2025/26 is being presented to the Committee for review and comments, prior to it being finalised and brought back for approval at the following meeting of the Committee.

Implications

South and East Lincolnshire Councils Partnership

No implications specific to this report.

Corporate Priorities

The AGS sits under the priority of 'Efficiency and Effectiveness.'

Staffing

No implications specific to this report.

Workforce Capacity Implications

No implications specific to this report.

Constitutional and Legal Implications

The Accounts and Audit Regulations 2015 and the Accounts and Audit (Amendments) Regulation 2024 define the arrangements relating to Annual Governance Statements.

Data Protection

No implications specific to this report.

Financial

No implications specific to this report.

Risk Management

The Council's risk management arrangements are reflected in the AGS.

Stakeholder / Consultation / Timescales

Consultation with SLT.

Reputation

No implications specific to this report.

Contracts

No implications specific to this report.

Crime and Disorder

No implications specific to this report.

Equality and Diversity / Human Rights / Safeguarding

No implications specific to this report.

Health and Wellbeing

No implications specific to this report.

Climate Change and Environmental Implications

No implications specific to this report.

Acronyms

- A&G: Audit & Governance Committee
- AGS: Annual Governance Statement
- CIPFA: The Chartered Institute of Public Finance and Accountancy (CIPFA)
- SLT: Senior Leadership Team
- SOLACE: The Society of Local Authority Chief Executives and Senior Managers

Appendices

Appendices are listed below and attached to the back of the report:

Appendix 1 Draft Annual Governance Statement 2025/26

Background Papers

No background papers as defined in Section 100D of the Local Government Act 1972 were used in the production of this report.

Chronological History of this Report

A report on this item has not been previously considered by a Council body.

Report Approval

Report author: Rebecca James, Scrutiny and Policy Officer
Rebecca.James@e-lindsey.gov.uk

Signed off by: John Medler, Service Director – Legal & Governance
(Monitoring Officer)
John.Medler@e-lindsey.gov.uk

Approved for publication: Councillor Dale Broughton, Leader of the Council
Dale.Broughton@boston.gov.uk