

Combined Assurance Status Report 2025/26



**Boston Borough Council
March 2026**

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| Key | Risk |
|------------------------------|--|
| Red - Very High /High | High impact on resources, significant costs likely, high impact on service delivery |
| Amber - High/Medium | Medium or short-term impact on resources, cost covered within existing financial plans, low impact on service delivery |
| Green - Medium/Low | Monitor and be aware, activity to mitigate the risk within existing service delivery plans / management arrangements |

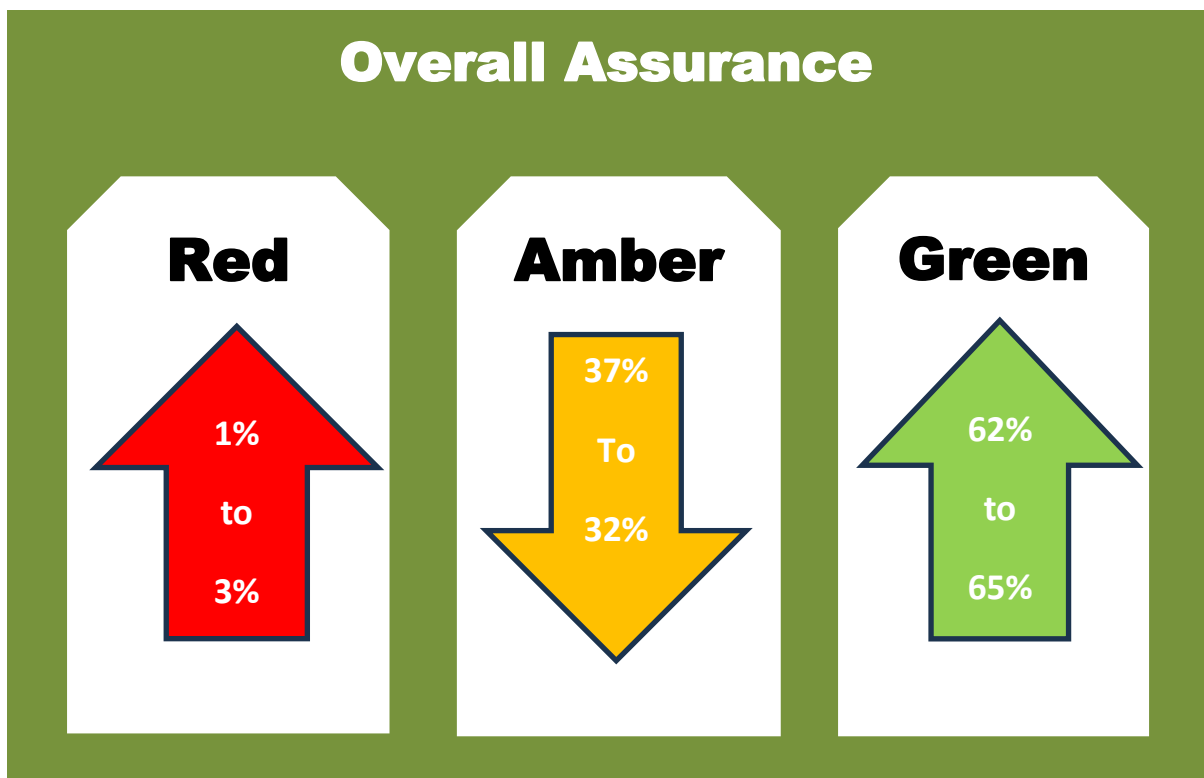
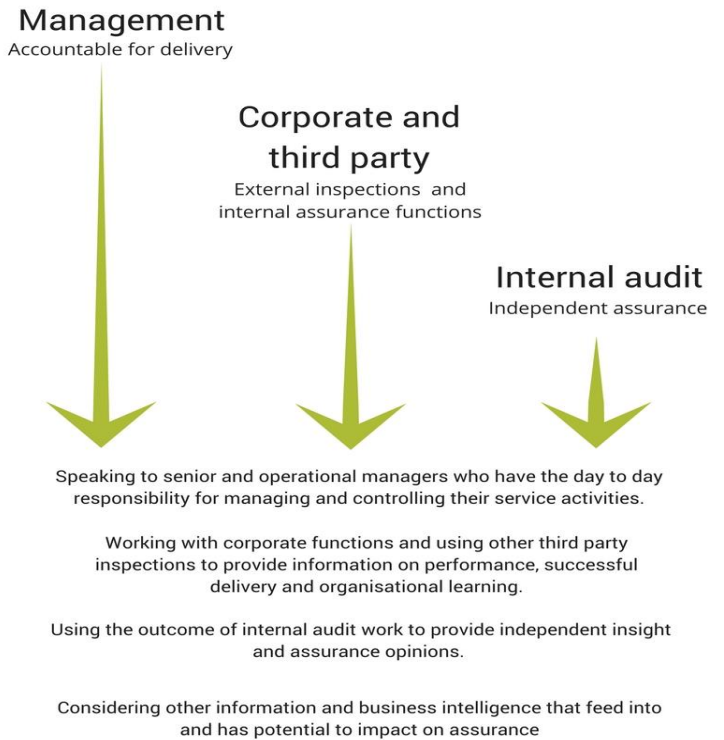
Overview of Assurance

Combined assurance is a structured means of identifying and mapping the main sources and types of assurance in the council and coordinating them to best effect.

It enhances risk management by providing an effective and efficient framework of sufficient, regular and reliable evidence of assurance on organisational stewardship and management of major risks to the Council's success.

We do this using the 3 lines of defence model.

How do we assure ourselves about how the council is run?



Chief Executive's Summary

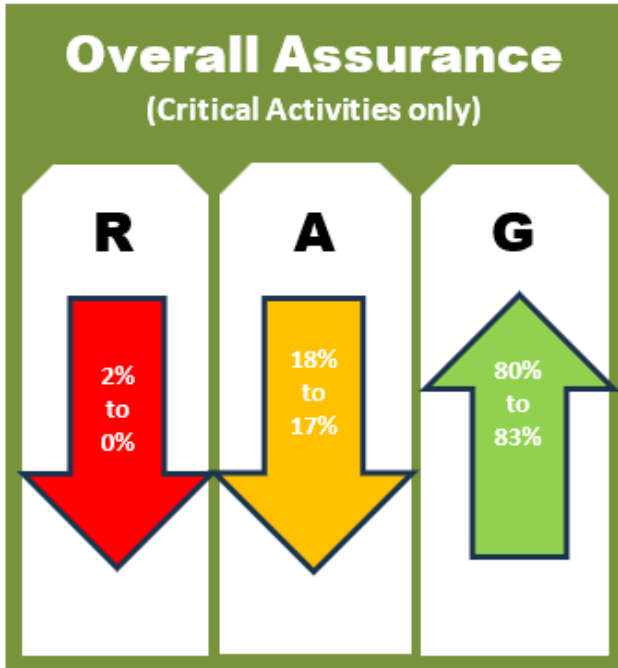
The Council's exposure to its strategic risks is mitigated through the established partnership structure.

The Partnership has this year reached the milestone of identifying the 10-year savings and efficiency target of £42m – 5 years early. This is a huge achievement. In addition, over £278m of external funding has now been secured. The Partnership is in the process of reviewing its Memorandum of Agreement to ensure it remains fit for purpose now the partnership is mature.

Service performance remains high and the Council has been able to set a balanced budget for 2026/27 despite growing pressures. The governance framework remains strong, and the combined assurance work presents a stable and helpful foundation for the coming years programme of work. The Leadership team place high value in the combined assurance reports.

Key Messages

Communities Directorate



| Critical Activities | |
|---------------------|----------------------------------|
| Red | Amber |
| Nil | Refuse and Recycling |
| | Tree Risk Assessment |
| | Commercial Services |
| | Depot |
| | Fleet Management and Maintenance |
| | Homelessness |
| | Housing Advice Triage |
| | Corporate Health & Safety |
| | Bereavement Services |
| | BBC |

Refuse and Recycling, Health and Safety, Grounds Maintenance, Play Areas, Tree Risk Assessment, Commercial Services, Public Conveniences – External, Public Conveniences – Internal, Street Scene, Food Waste, Green Waste, Depot, Fleet management and Maintenance, Safeguarding, Peer Review Partnership, Staff Resilience, Service Performance KPI’s, Transformation – Service Reviews, Wellbeing, Homelessness, Housing Standards, Rough Sleeping, Housing Advice Triage, Housing Register, Temporary Accommodation, Housing Assistance (DFG and other grants), Community Safety, CCTV and ASB, Health and Wellbeing Strategy, Community and Voluntary Sector, Community Lottery, Licensing, Emergency Planning, Business Continuity, Land Charges, Environmental Health - Protection, Environmental Health - Food Safety, Building Control, Home Energy Advice and Retrofit Team, Carbon Reduction, Corporate Health and Safety, Enviro-crime Enforcement, Climate Change and Environment, Boston Parkwood, Bereavement Services, Markets, SELCP Combined Leisure and Culture Tender and Recruitment and Retention.

The Communities Directorate continues to demonstrate strong and stable assurance with no red rated critical activities across its service areas. The majority of activities remain green rated, reflecting well embedded controls, consistent performance and effective risk management.

A number of amber rated critical activities require ongoing oversight, including refuse and recycling, tree risk assessments, commercial services, depot, fleet management, homelessness, housing advice triage, corporate health & safety and bereavement services. These areas are being actively managed with mitigation plans in place.

Core operational services covering street scene, grounds maintenance, public conveniences, safeguarding, environmental health, licensing, CCTV/ASB, climate and environmental programmes, community safety and voluntary sector engagement continue to operate effectively and maintain service resilience through strong internal processes and partnership arrangements.

Key pressures persist in homelessness, temporary accommodation and housing advice triage reflecting increasing demand and complexity. These areas continue to be prioritised with transformation and service

Key Messages

review work supporting improvement and capacity planning.

The Directorate is preparing for significant system changes including Environment Act implementation, food waste collection and wider waste service reform. Fleet and depot capacity also remain areas requiring attention as the service adapts to future waste requirements.

Looking forward, the Directorate will continue focusing on high-pressure areas, preparing for major legislative and policy changes and maintaining strong governance and assurance across service delivery.

Key Messages

Corporate Development Directorate

Training Plans and Budgets, Workforce Strategy & Culture, Media Communications, General Communications, Transformation Support, Website Accessibility, Consultation, Corporate Plan Delivery Monitoring, Performance, Legal Services, Community Governance Reviews, Complaints, Data Protection & Corporate Compliance, Members Expenses, FOIs, Member Training, Risk Management, Electoral Registration, Elections, Member Training, Committee Services, Risk Management, Code of Conduct Matters, Scrutiny Function, Procurement - Contract Management, Finance Skills and Knowledge, Corporate Governance, Peer Review/Action Plan Partnership, Towns Fund Delivery, Towns Fund Long Term Funds, Levelling Up Funds PE21, New Homes Capital Programme, SIRO, Service Reviews, Financial Resilience, Constitution Alignment, Transformation, Savings and Service Reviews, Savings,

| |
|---|
| Data Protection and Corporate Compliance |
| Committee Services |
| Financial Skills and Knowledge |
| Towns Fund Delivery |
| Transformation, Savings and Service Reviews |

The Council has set a balanced budget without the need for an efficiency target being used in the same way as previous years, which is a positive position for the Council to be in, albeit future years remain financially challenging for the Council.

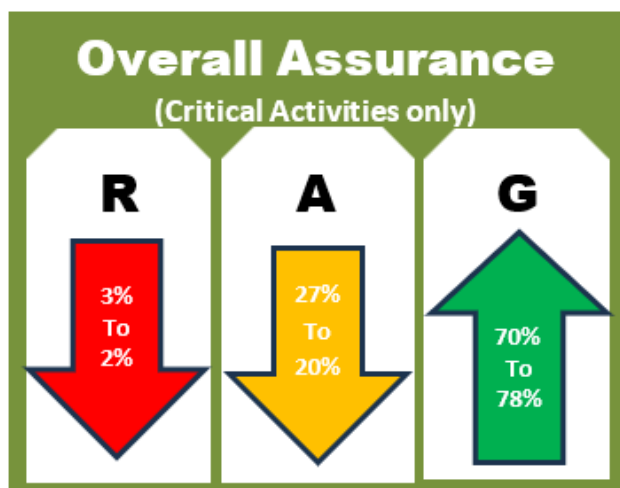
Continued efforts and lobbying around the challenges of IDB funding have continued and £5m of sector funding support has been renewed by Government.

The Council is actively engaged in Greater Lincolnshire discussions around Local Government Re-organisation and the associated work programme, with an expected outcome on the future model of governance for Greater Lincolnshire expected in July 2026. The Council submitted its own proposal for a two Council model in November 2025. The Council has a focus on workforce resilience and planning through its Workforce Development activity as we approach LGR; and capacity in regard to LGR preparation is under continuous review.

The Council has robust arrangements in place via a specific Leadership Team Governance meeting each month to monitor key areas of the Council's business (including performance and risk) and to seek assurance as necessary.

The past year has seen the vast majority of outstanding service reviews concluded across the Partnership with HR support.

A key project for all three Councils is the implementation of Uniform – corporate ICT system and this remains ongoing.

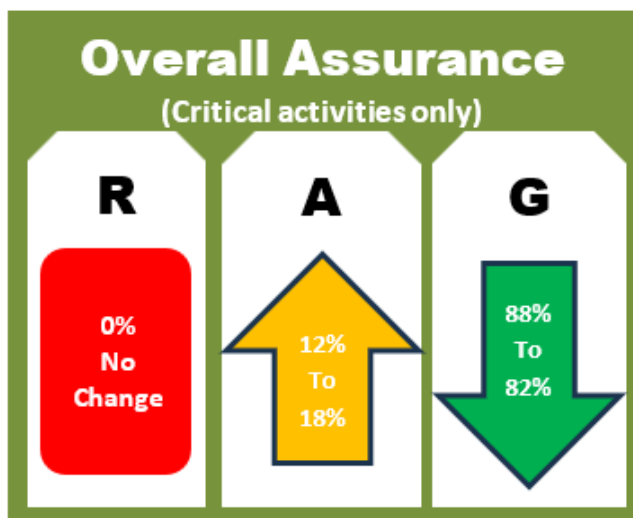


| Critical Activities | |
|----------------------|--------------------------|
| Red | Amber |
| Financial Resilience | Media Communications |
| | Transformational Support |
| | Website Accessibility |
| | Complaints |

Key Messages

Programme Delivery & SIRO Directorate

Crematorium and Cemeteries – Key Income Generation, Crematorium and Cemeteries – Cremations, Crematorium and Cemeteries – Burials, Car parks, Cleaning Caretakers, Public Conveniences, Riverside Industrial, Annual Asset Valuation – Accountancy and Insurance Values, Strategic Asset Management, Land and Property, Princess Royal Sports Centre.



| Critical Activities | |
|---------------------|--|
| Red | Amber |
| Nil | Crematorium and Cemeteries – Key Income Generation |
| | Crematorium and Cemeteries - Cremations |
| | |

2025/26 saw significant change for the Programme Delivery Team; firstly, the team was joined by Leisure and Local Services colleagues, who brought new and varied work streams and projects onboard, strengthening the links between project delivery and service contracting, especially for the Council's new or remodelled leisure assets; better aligning teams in this way enabled greater strategic oversight, strengthening risk identification, risk management and governance; and importantly, all service reviews were fully implemented in

accordance with the decisions and controls required.

During the year all major projects monitored and managed through the Major Projects Board governance model continued to progress through their planning phases and into delivery; with those in delivery at the start of the year rapidly progressing through the construction process. The Major Project Board continued to provide officer level strategic oversight, control and scrutiny of all schemes, externally managed as well as internally managed schemes, through its robust and consistent monitoring, evaluation and instruction to project sponsors., focussing on financial risk, delivery risk and reputational risk. The oversight of the Board continued to feed into the Senior Leadership Team's monthly Governance meetings and onward into the political governance machinery embedded within the organisation and clearly defined within its constitution.

Whilst cost pressures, time delays and occupation challenges came up within the year in relation to key delivery projects; the robust governance and assurance processes in place meant all were able to be duly considered, challenged, addressed or mitigated systematically to ensure full transparency and accountability.

Functional service delivery, risk management, financial control and performance management continued across General Fund Assets, Major Projects and Leisure and Local Services in accordance with the Council's governance framework with no critical service issues being experienced during the year.

A key achievement in year was signing a new Leisure Contract with Parkwood, following a detailed and robust procurement process, who have been contracted by all three Councils in the Partnership to manage key leisure assets for the next decade, saving the taxpayer millions of pounds over the life of the contract.

One significant SIRO incident occurred during the year in relation to a Partnership wide IT security

Key Messages

that saw a swift, effective response and decision making by the SIRO to immediately close down a cyber threat to which the Partnership had been exposed by a third party software provider; the response was thorough, fully documented and decisive; being quickly communicated across our three organisations in consultation with the Data Protection Officer and Senior Leadership Team.

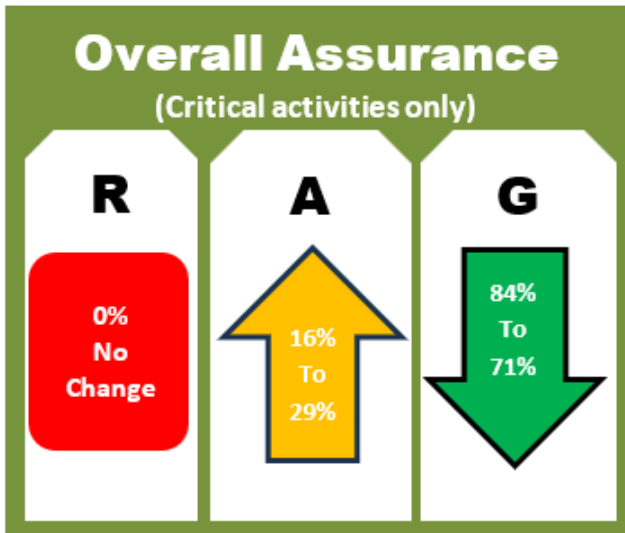
During Q4, a data breach was reported by the Data Protection Officer to the Information Commissioner in consultation with the SIRO. The response to the breach was immediate with the ICO closing the self-reporting down by return. All risks were fully documented with the incident being formally closed by unanimous decision of the Senior Leadership Team through a scheduled Governance meeting. No claims were made by those affected given the speed, efficacy and assurance of the Council's action. As part of the risk management and assurance process, the Council's insurers were notified upon identification of the breach and provided a resource to support the internal management process.

Across all Programme Delivery functions, all internal and external audit recommendations had either been addressed in year or were in the process of being proportionately mitigated.

Key Messages

Growth Directorate

Towns Fund - External Governance with Central Government Strategic Contracts, Towns Fund - Internal Governance, Towns Fund - LA as Accountable Body, Towns Fund - Inception to stage 4 delivery, Local Regeneration Fund, Pride in Place, Levelling Up, UK Shared Prosperity Fund and Rural England Prosperity Fund, Advice 4 Growth, Grants 4 Growth, NPO Funding, S106, Planning Policy (Local Plan), Heritage, Planning Enforcement and Development Management Control (processing planning applications, pre applications and appeals).



| Critical Activities | |
|---------------------|--------------------------------|
| Red | Amber |
| Nil | NPO Funding |
| | Planning Policy (Local Plan) |
| | Planning Enforcement |
| | Development Management Control |

During 2025-26, the Growth Directorate delivered a wide ranging activities to enhance and develop Boston as a place to live, work and visit. Projects being delivered through Towns Fund and Levelling Up Fund have progressed well. The cultural regeneration team has facilitated the oversight of Boston Town Board for providing steer, support and monitoring of projects such as Healing the High Street, Rosegarth Square masterplan and Mayflower campus. Positive liaison with the Government has continued to the receipt of £20m Pride in Place funding to deliver the priorities that emerged strongly through the consultation and engagement with residents, businesses, stakeholders and community partners. All projects being delivered through the Levelling Up Partnership money by a range of partners are on time and on budget, with support and oversight from the Council.

A 'town of culture' bid is submitted for Boston. Delivery of activities through the Arts Council funded National Portfolio Organisation programme has picked up pace over the year. The Strategic Growth team has facilitated establishment of Boston Town Centre Business Association as a separate entity with an approved business plan. Sector prioritisation framework, workforce skills deep dive study and retail, hospitality, leisure and agri-food sector reviews have been completed to create evidence base for future funding bids. Destination Management Plan, SELCP design guide and conservation area appraisals have been prepared for consultation. Implementation of the phase 2 service review for Planning service is underway. Evidence base for Local Plan review are being prepared in order to meet the new guidance and legislation for National Planning Policy Framework.

Key Messages

Strategic Partnership Working (PSPS Delivered Services)

Health & Safety, General Procurement, Spend Analysis, Procurement Strategy, Contracts Register, Contract Management, Social Value, HR strategy, Expenses, Recruitment, Payroll, Equality & Diversity, Employee Relations, Systems & Reporting, Pension Scheme, Customer Services, Service Projects, Complaints Legislation, Digital Transformation Projects, CRM, Onsite Incidents, Income, Accounts Receivable, Accounts Payable, General Ledger, VAT, Procurement Cards, Treasury Management, Insurance, Budget Management, Budget Preparation, Control Account Reconciliations, Financial Staff Resilience, Close Down of Accounts, Working with External Audit, Grant Management, Council Tax, Recovery, Housing Benefits, Council Tax Support, CTS Fraud, Single Person Discount, Business Rates, ICT Governance, ICT Organisational, ICT Physical, ICT Technological, ICT People, ICT Projects, ICT Applications and ICT Compliance.

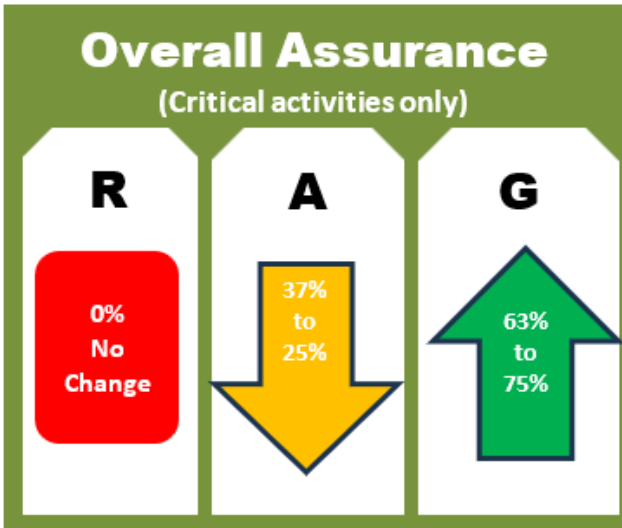
| Critical Activities | |
|---------------------|---------------------------------|
| Red | Amber |
| Nil | Health & Safety |
| | HR Strategy |
| | Digital Transformation Projects |
| | Onsite Incidents |
| | Council Tax |
| | Recovery |
| | Housing Benefits |
| | Council Tax Support |
| | Business Rates |
| | ICT Technological |
| | ICT Projects |
| | ICT Applications |
| | ICT Compliance |

PSPS

The relationship with PSPS continues to be strong with all 3 Councils in the South and East Lincolnshire Councils Partnership having signed up to a new iteration of the company Transformation and Efficiency Programme.

From a HR perspective the service continues to see high levels of activity across all services and this is closely monitored via Leadership Team.

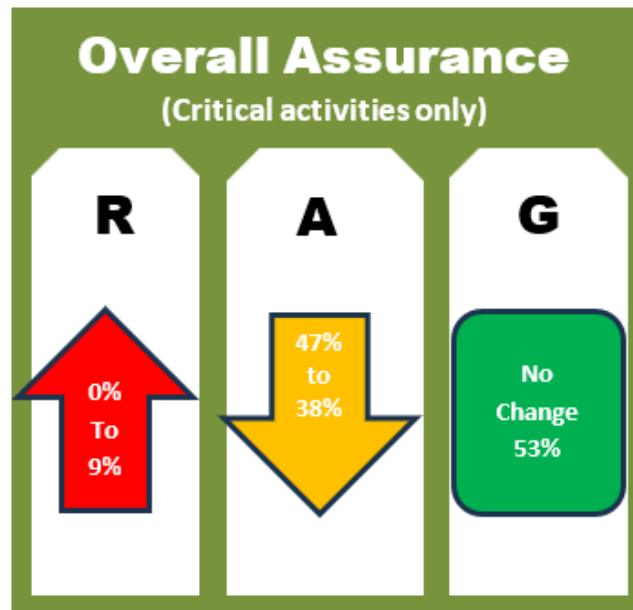
ICT continues to be a key area of focus and in particular ensuring robust cyber security arrangements.



Key Messages

Key Projects

Commissioning of Volunteers, Service Review and Restructure, Rough Sleepers Initiative Programme, Sport England Place Partnership, Household Support Fund, , Leisure Provision, Programme Management, Implementation of Uniform 2023, Upgrade/Replace 2008 Servers, Call Secure, Waste Improvement, BBC Server Room Relocation to SHDC, Payment Card Industry Data Security Standard (PCI DSS), PSN Compliance, AP Invoice Automation, Finance Optimisation of Unit 4, Delivery of Uniform, Shared Officer Pay Structure, Terms and Conditions of Employment, Amendments to Contract Procedures, Local Plan Review, Application/Development Projects, Nationally Significant Infrastructure Projects, Cemeteries and Crematorium Projects 1 - 3, , Arts Council England National Portfolio, Boston Pride in Place, Boston Towns Fund, Boston Pride in Place Impact Programme, Requirements of Environment Act 2021, Waste Operational Depot, Alignment of the Three Councils, Transformation, Information Governance Policies, Service Review of Democratic Services and Democratic Services Alignment.



| Critical Activities | |
|--------------------------------|--|
| Red | Amber |
| Implementation of Uniform 2023 | Waste Improvement |
| Upgrade of 2008 Servers | Payment Card Industry Data Security Standard (PCI DSS) |
| | AP Invoice Automation |
| | Finance optimisation of Unit 4 |
| | Delivery of Uniform |
| | Terms and Conditions of Employment |
| | Amendment to Contract Procedures |
| | Local Plan Review |
| | Cemeteries & Crematorium Project 1 |
| | Cemeteries & Crematorium Project 3 |
| | Arts Council England National Portfolio |
| | Boston Pride in Place Impact Programme |
| | Transformation |

During 2025/26, project governance at all levels matured even further across the Partnership. Our Partnership wide Project Management Framework provides detailed guidance and a comprehensive suite of templates to ensure a consistent approach to projects at all levels and provides us a golden project management thread irrespective of the nature, scale, value and complexity of projects.

Sitting at the top of the non-political governance arrangements in place is our Major Projects Board; the Board comprises the full Senior Leadership Team and provides executive officer oversight and instruction in respect of all 'major projects', the Board sits monthly as part of the Leadership Teams programmed schedule of meetings.

'Major projects' include all large, internally and externally managed capital schemes and other externally funded programmes for which Partner

Key Messages

Councils are the responsible body; for example Levelling Up Schemes, Pride in Place funding allocation and Towns Fund Schemes, as well as driving forward critical activity projects such as the production of our Local Plans, the roll out of food waste collection at each Partner Council and significant IT projects that impact multiple teams and corporate business.

Where the nature, scale and complexity of projects, such as the roll out of food waste collection and the transformation of other waste collection dictates; our approach is to set up a similar 'Board' model, such as the Waste Improvement Programme Board, to coordinate, oversee and steer the detail with the leading Executive Director feeding strategic matters into the Major Projects Board.

The Board focuses on strategic risk, delivery, monitoring and programme wide impact and holds oversight of any significant internally funded projects such as the East Lindsey Investment Fund.

The Senior Leadership Team are responsible and accountable for ensuring all project matters; finance, delivery, risk and outcomes feed seamlessly into the political machinery of scrutiny, Cabinet/Executive and Council, ensuring full project and programme transparency and accurate and timely reporting to politicians.