

Borough Council of  
**King's Lynn &  
West Norfolk**



# **Audit Committee**

## **Agenda**

**Wednesday, 11th March, 2020**  
**at 5.00 pm**

in the

**Council Chamber**  
**Town Hall**  
**Saturday Market Place**  
**King's Lynn**



**King's Court, Chapel Street, King's Lynn, Norfolk, PE30 1EX**  
**Telephone: 01553 616200**

3 March 2020

Dear Member

**Audit Committee**

You are invited to attend a meeting of the above-mentioned Committee which will be held on **Wednesday, 11th March, 2020 at 5.00 pm** in the **Council Chamber, Town Hall, Saturday Market Place, King's Lynn PE30 5DQ** to discuss the business shown below.

Yours sincerely

Chief Executive

**AGENDA**

**1. Apologies**

**2. Minutes (Pages 5 - 17)**

To approve the minutes from the Audit Committee meetings held on 28 October 2019 and 10 February 2020.

**3. Declarations of Interest**

Please indicate if there are any interests which should be declared. A declaration of an interest should indicate the nature of the interest (if not already declared on the Register of Interests) and the agenda item to which it relates. If a disclosable pecuniary interest is declared, the Member should withdraw from the room whilst the matter is discussed.

These declarations apply to all Members present, whether the Member is part of the meeting, attending to speak as a local Member on any item or simply observing the meeting from the public seating area.

**4. Urgent Business Under Standing Order 7**

To consider any business which, by reason of special circumstances, the

Chairman proposed to accept as urgent under Section 100(b)(4)(b) of the Local Government Act 1972.

**5. Members Present Pursuant to Standing Order 34**

Members wishing to speak pursuant to Standing Order 34 should inform the Chairman of their intention to do so and on what items they wish to be heard before a decision on that item is taken.

**6. Chairs Correspondence (if any)**

**7. Exclusion of Press and Public**

To consider passing the following resolution:

“That under Section 100(A)(4) of the Local Government Act, 1972, the press and public be excluded from the meeting for the following item of business on the grounds that it involves the likely disclosure of exempt information as defined in paragraph 3 of Part 1 of Schedule 12A to the Act”.

**8. Exempt Report: Risk Based Verification Policy for Housing Benefit and Council Tax Support (Pages 18 - 32)**

**RETURN TO OPEN SESSION**

**9. Business Continuity Update - TO FOLLOW**

**10. Corporate Risk Register Monitoring Report - TO FOLLOW**

**11. Major Projects Board - Update from the Chair**

**12. Cabinet Forward Decisions List (Pages 33 - 36)**

**13. Committee Work Programme (Pages 37 - 42)**

To note the Committee's Work Programme.

**14. Date of Next Meeting**

To note that the date of the next meeting of the Audit Committee will take place on 30 March 2020 immediately following the risk management training session at 5 pm in the Council Chamber, Town Hall, Saturday Market Place, King's Lynn.

To:

**Audit Committee:** Mrs J Collingham, J Collop (Vice-Chair), S Dark, Mrs A Dickinson (Chair), B Jones, A Kemp, C Manning, A Ryves and Mrs V Spikings

**Portfolio Holders:**

Councillor A Lawrence

Councillor B Long

**Officers:**

Jo Stanton, Revenues and Benefits Manager

Ged Greaves, Senior Policy and Performance Officer

**Management Team Representative:**

Michelle Drewery, Assistant Director Resources and S151 Officer

Dan Cooke and Mark Hodgson, Ernst and Young

**BOROUGH COUNCIL OF KING'S LYNN & WEST NORFOLK****AUDIT COMMITTEE**

**Minutes from the Meeting of the Audit Committee held on Monday, 28th October, 2019 at 5.27 pm in the Council Chamber, Town Hall, Saturday Market Place, King's Lynn PE30 5DQ**

**PRESENT:**

Councillors Mrs A Dickinson (Chair),  
Mrs J Collingham, J Collop, B Jones, A Kemp, C Manning and A Ryves

**Officers:**

Tina Stankley  
Ruth Wilson  
Kathy Woodward, Audit Manager

**A29 APOLOGIES**

Apologies for absence were received from Councillor B Long and D Cooke, Ernst and Young.

**A30 MINUTES**

The minutes from the meeting held on 29 July 2019 were agreed as a correct record and signed by the Chairman.

**A31 DECLARATIONS OF INTEREST**

There were no declarations of interest.

**A32 URGENT BUSINESS UNDER STANDING ORDER 7**

There was no urgent business.

**A33 MEMBERS PRESENT PURSUANT TO STANDING ORDER 34**

There were no Members present under Standing Order 34.

**A34 CHAIR'S CORRESPONDENCE**

There was no Chair's correspondence.

**A35 ANNUAL TREASURY OUTTURN REPORT 2018/2019**

In presenting the report, the Interim Financial Services Manager (s151 Officer) reminded the Committee that the Council had formally adopted the Chartered Institute of Public Finance and Accountancy's Code of Practice on Treasury Management (2009) and remained fully compliant with its requirements.

It was explained that the Annual Treasury Outturn Report looked backwards at 2018/2019 and covered:

- The 2018/2019 Treasury Outturn.
- Compliance with Treasury Limits.
- Outturn Summary.

Members were informed that the additional supporting information was also attached to the report:

- Appendix 1 – Investments as at 31 March 2019.
- Appendix 2 – Borrowing as at 31 March 2019.
- Appendix 3 – Prudential Indicators.

It was noted that the Council's Treasury Policy Statement 2018/2019 and Annual Treasury Strategy Statement 2018/2019 were approved by Council on the 12 April 2018, amendments approved by Cabinet on the 21 August 2018.

The Interim Financial Services Manager (s151 Officer) responded to questions and comments, a summary of which is set out below.

In response to a question on borrowing, the Interim Financial Services Manager (s151 Officer) explained that the borough council both borrowed from and loaned money to other councils.

Following questions and comments on the impact from Brexit, particularly at a local level, the Interim Financial Services Manager (s151 Officer) explained that it was unlikely that there would be an impact on the borough council at a local level and added that the Council's Treasury Management Advisers did not have an answer on the likely impact of Brexit due to all the unknowns around it.

In response to questions relating to the Capital Financing Requirement (CFR), the Interim Financial Services Manager (s151 Officer) explained that the Council did not have a set upper limit, but that borrowing would be controlled on the basis of affordability. She also undertook to amend the figures set out in the table at paragraph 5.11 on page 13 and the same table in Appendix 3 on page 26. An email would be sent to the Committee detailing the correct figures.

Following questions on European funding, the Interim Financial Services Manager (s151 Officer) explained that the Borough Council did not receive European funding.

In response to a question on the amount of growth the Council received from business rates, the Interim Financial Services Manager (s151 Officer) advised that she did not have the information to hand, but would email a response to the Committee.

The Chair referred to para 9.4 and the average rate of return of 0.70% and no comparative figures being available, etc. The Interim Financial Services Manager (s151 Officer) referred the Committee to Appendix 1 which gave more detail about the Council's investments as at 31 March 2019, but acknowledged that it didn't have the comparatives for the previous year. The Chair added that it was difficult to reconcile the figures without knowing the average rate of return for the previous year. The Interim Financial Services Manager (s151 Officer) explained that the details would be available in the 2018 Outturn report, but did not have them to hand. The Chair suggested that comparative figures be included in future reports which was agreed by the Interim Financial Services Manager (s151 Officer). The Interim Financial Services Manager (s151 Officer) also undertook to email the average rate of return of the previous year to the Committee.

The Chair referred to Appendix 2 of the report and commented that it would be useful to include details on the types of loan, for example, was it fixed rate, variable, Lender Option Borrower Option (LOBO), etc. The Interim Financial Services Manager (s151 Officer) undertook to include the requested details in future reports.

The Chair thanked the Interim Financial Services Manager (s151 Officer) for attending and presenting the report.

**RESOLVED:** The Audit Committee noted the Annual Treasury Outturn position for 2018/2019.

A36

### **MID YEAR REVIEW TREASURY REPORT 2019/2020**

The Interim Financial Services Manager (s151 Officer) presented the Mid-Year Review Report which had been prepared in compliance with CIPFA's Code of Practice, and covered the following:

- A review of the Treasury Management Strategy.
- The Council's capital expenditure (prudential indicators).

The Interim Financial Services Manager (s151 Officer) responded to questions, a summary of which is set out below.

Councillor Ryves referred to section 4.2.1 of the report and commented that the figures quoted in the right hand column did not appear to be correct. The Chair commented that the error appeared to follow through the tables set out in the report. The Interim Financial Services Manager (s151 Officer) apologised for the error and undertook to email the correct figures to the Committee.

Clarification was sought on the exempt schemes set out in 4.2.1 of the report. The Group Accountant explained that the exempt schemes contained sensitive commercial information and therefore could not be published in the Capital Programme. The Chair commented that a line for exempt schemes and an explanation was required as to why it was not included in the capital programme. The Group Accountant explained that when the Capital Programme was presented to Cabinet, it was presented in two sections – projects in the capital programme and the exempt schemes were presented separately.

In response to a question as to where KLIC was detailed in the report, the Interim Financial Services Manager (s151 Officer) explained that KLIC had not been included in the report because the loan to KLIC was not a treasury management investment and so was not covered in this report.

In response to a question on PFI schemes, the Interim Financial Services Manager (s151 Officer) confirmed that the council did not have any PFI schemes.

Following questions relating to external debt/borrowing set out on page 31, and how the borrowing figures linked together, the Interim Financial Services Manager (s151 Officer) provided an overview of the borough council's debt and referred the Committee to Appendix 3 which set out the Council's borrowing portfolio as at 30 September 2019.

The Chair referred to Appendices 2 and 3 and commented that the details requested on the date loans were taken out, repayment had not been included and added that it would be useful to have the tables set out in the same format as the Annual Treasury Report. The Interim Financial Services Manager (s151 Officer) undertook to include the information requested in future reports.

The Chair drew the Committee's attention to section 4.3.1 and the Council's borrowing requirement in 2019/20 being £16,373 to fund the capital programme. In response, the Interim Financial Services Manager (s151 Officer) explained that external borrowing would not necessarily be required and that internal borrowing could be an option dependent upon the Council's cash flow position and that other options may be used e.g. if capital receipts were received they could be used to fund projects. It was highlighted that if some projects were rephased then this would have an impact on the funding.

The Chair suggested that in order for Members to understand the Council's cash flow and the difference between revenue, capital expenditure and income that cash flow be the subject of a future training session for the Committee, which was agreed by those present.



In response to the format of the report specifically 6.1 and page 42 being difficult to understand and whether a simpler and more logical way could be used to report the information. The Interim Financial Services Manager (s151 Officer) explained that this was a standard template from the Treasury Management Advisors which would ensure that reporting complied with the requirements of the Code of Practice on Treasury Management and that the Council had used it and adapted it accordingly.

The Chair explained that not all new Councillors had a full understanding of what was within the Terms of Reference of the Audit Committee and referred to the Annual Strategy Statement and commented that it appeared that some information was missing and explained that advice was therefore required. The Chair undertook to discuss with the Interim Financial Service Manager (s151 Officer).

The Chair thanked the Interim Financial Services Manager (s151 Officer) for attending and presenting the report.

**RESOLVED:** The Audit Committee reviewed and noted the report and the treasury activity and recommend that Cabinet note the report.

A37

### **INTERNAL AUDIT HALF YEAR PROGRESS REPORT**

The Audit Manager presented the report which provided Members with an update on progress against the Internal Audit Strategic Plan 2019/2020 that was endorsed by the Audit Committee at the meeting on 11 March 2019. The report also provided an update on the fraud work for the first half of the year.

The Committee was informed that the work of the Internal Audit team throughout the year was directed towards compliance with this requirement as well as aiming to add value to the Council's services by identifying opportunities to improve efficiency and effectiveness.

Members were reminded that the Audit Committee Terms of Reference required it to monitor the delivery of the internal audit activity.

The Committee's attention was drawn to the following sections of the report:

- Monitoring Report.
- Audits which had been completed during the first half of 2019/2020.
- Audit which were currently ongoing and will be reported to the Committee in the next progress report.
- Other work undertaken by the Internal Audit Team during the first half of the year.
- Work planned for October 2019 to March 2020.
- Investigations Work April 2019 to September 2019.

The Chair commented that some Councillors were experiencing IT problems accessing Insite. In response, the Internal Audit Manager advised that Councillors should contact IT to resolve any outstanding issues. The Internal Audit Manager explained that a more sensible way for Members to access internal audit documents would be via a team folder.

In response to questions on recommendations from audits not being met, the Internal Audit Manager explained that the Audit Committee could request the officer to attend the Committee to clarify the reasons why. It was highlighted that follow up reports to audits were undertaken after six months to analyse progress made, if the required progress had not been reached, then this would be reported to Management Team to resolve, but highlighted that often there were legitimate reasons as to why the required progress had not been met.

The Chair referred to the list of audits completed and commented that it would be useful if the frequency of audits could be included. In response, the Internal Audit Manager explained that this information was included in the Annual Audit Plan which set out the 5 year strategy including the frequency of audits. The Annual Audit Plan was approved by the Audit Committee in March 2019.

Following questions on other audit work undertaken by the Internal Audit Team, the Internal Audit Manager provided an explanation on the Water Management Alliance audit and the Checks on the Cost of Living and Performance Related Pay calculation spreadsheets.

In response to a question on the two duplicate invoices totalling £10,563, the Internal Audit Manager undertook to find out the details and email a response to the Committee.

In response to a question from the Chair on specific officers authorised to order goods to a certain limit, the Internal Audit Manager explained that there was a range of authorisation limits from £1,000 to £100,000.

Reference was made to the completed audit on Child Protection and the 1 high risk recommendation. The Internal Audit Manager explained that the high risk recommendation had now been reviewed and completed.

The Chair thanked the Internal Audit Manager for presenting the report.

**RESOLVED:** The Committee were asked to review the progress against the audit plan and to note the update of the fraud work.

A38

## **MEMBER MAJOR PROJECTS BOARD UPDATE**

The Chair provided a verbal update to the Committee, a summary of which is set out below:

- First meeting of the Member Major Projects Board held on 9 October 2019 attended by Councillors Dickinson, Kemp and Ryves.
- Officer Major Projects Board had been set up in October 2018.
- Member and Officer Board Terms of Reference were in the early stages.
- The Assistant Director, Regeneration and Property had provided an overview of how both boards were evolving.
- Next meeting of the Member Major Projects Board would be held on 31 January 2020.
- Outline received of current major projects which provided Members with an understanding of the ongoing and potential new projects.

Councillor Ryves commented that it would be useful for the Member Major Projects Board to receive the Officer Board agendas and minutes as meetings occurred, rather than altogether just prior to the Member Major Projects Board. In response, the Chair undertook to discuss with the relevant officer.

Councillor Kemp stated that there was a significant amount of information presented the Member Major Projects Board and it would have been helpful to have received the information in a systematic table and that a risk register should be available for each major project. In response, the Chair advised that it was not appropriate to raise the question at this meeting, but there would be an opportunity to provide input when the Committee received the report of the Cross Party Working Group.

#### A39 **CABINET FORWARD DECISIONS LIST**

The Committee noted the Cabinet Forward Decision List.

#### A40 **COMMITTEE WORK PROGRAMME 2019/2020**

The Chair outlined the proposed amendments to the work programme as set out below:

- KLIC report to be split into three separate reports.
- Special Meeting to be held on 20 November to consider the draft report on KLIC from the Cross Party Working Group.
- 27 January 2020 – Committee to receive the report and recommendations from the Cross Party Working Group on Outside Bodies.

- 11 March 2020 – Committee to receive the report and recommendations from the Cross Party Working Group on the Terms of Reference of the Major Projects Boards.

**RESOLVED:** The Committee approved the amendments to the work programme as set out above.

A41 **DATE OF NEXT MEETING**

A special meeting of the Audit Committee to consider the report from the Audit Committee Cross Party Working Group – KLIC would be scheduled.

**The meeting closed at 7.15 pm**

**BOROUGH COUNCIL OF KING'S LYNN & WEST NORFOLK****AUDIT COMMITTEE**

**Minutes from the Meeting of the Audit Committee held on Monday, 10th February, 2020 at 5.00 pm in the Council Chamber, Town Hall, Saturday Market Place, King's Lynn PE30 5DQ**

**PRESENT:** Councillor A Dickinson (Chair)  
Councillors Miss L Bambridge, B Jones, C Joyce, A Kemp, C Manning,  
J Moriarty, C Morley, A Ryves and Mrs V Spikings

**Portfolio Holders**

Councillor P Kunes, Terrington Ward  
Councillor B Long  
Councillor G Middleton

**Members present under Standing Order 34**

Councillors Miss L Bambridge, C Joyce, M Moriarty and C Morley

Matthew Head, Audit  
Matthew Henry, Assistant Director, Property and Projects  
Tina Stankley, Financial Services Manager

A42 **APPOINTMENT OF VICE CHAIR**

**RESOLVED:** In the absence of Councillor J Collop, Councillor A Ryves be appointed Vice-Chair for the meeting.

A43 **APOLOGIES**

Apologies for absence were received from Councillors Mrs J Collingham, J Collop and S Dark.

A44 **DECLARATIONS OF INTEREST**

There were no declarations of interest.

A45 **URGENT BUSINESS UNDER STANDING ORDER 7**

There was no urgent business.

A46 **MEMBERS PRESENT PURSUANT TO STANDING ORDER 34**

Councillors Miss L Bambridge, C Joyce, J Moriarty and C Morley.

A47 **CHAIR'S CORRESPONDENCE**

There was no Chair's correspondence.

A48 **EXCLUSION OF PRESS AND PUBLIC**

**RESOLVED:** The Committee resolved to consider the report in open session.

A49 **REPORT OF THE CROSS PARTY GROUP TO REVIEW THE KING'S LYNN INNOVATION CENTRE (KLIC) PROJECT**

The Vice-Chair chaired the meeting for this item. As the Chair of the Audit Committee had also chaired the Cross Party Working Group she handed the proceedings to the Vice Chair for the remainder of the meeting, in order that she could present the report and answer questions.

The Chair of the Cross Party Working Group presented the report on the Review of the King's Lynn Innovation Centre Project.

The Chair of the Cross Party Working Group drew attention to page 9 of the report:- "Nautilus is also a member of the NALEP" - and advised the statement was incorrect and was therefore withdrawn from the report.

The Vice Chair invited comments and questions from the Audit Committee.

Councillor Kemp commented that it was a detailed report, but expressed concern that the lessons learnt had not yet been implemented in particular with regard to due diligence when considering major projects.

In response, the Chair of the Cross Party Working Group explained that, as stated in the report, not all the terms of reference had been addressed and that the remaining two areas (to consider the Terms of Reference for the Major Projects Board and to consider the role of Council appointed Directors to an outside body) would be the subject of a separate report. The Chair of the Cross Party Working Group advised that work was ongoing and a meeting of the working group would be convened as soon as possible to complete the remaining two areas of the terms of reference.

In response to a question from Councillor Jones on the options for the future management of the KLIC building, the Leader advised that it would be a Cabinet decision.

Under Standing Order 34, Councillor Joyce addressed the Committee.

Councillor Joyce stated that the cost of the building and associated car parking had cost £6m, which was £2m over budget and added that

questions had yet to be answered, including where the money went and that £150,000 was not a good return on £6m cost.

In response, the Chair of the Cross Party Working Group explained that the working group were not in a position to comment on the cost of the building but commented that the rate of return was based on the value of the asset and land and not on the cost of the KLIC building. The Interim Financial Services Manager (s151 Officer) explained that the rate of return was calculated as a percentage of the value of the asset on the Council's Balance Sheet, not the cost of the building which is standard accounting practice.

Councillor Joyce commented that officers working on the project had not carried out due diligence checks and a charge had not been placed on the building. Councillor Joyce also asked why the Councillors involved had been so naïve.

Following the comments made by Councillor Joyce, the Leader advised that at the inception of the project, NWES had a track record of delivering similar projects across East Anglia and that at the time there was no alternative service provider and highlighted that Full Council had approved NWES being appointed. The Leader emphasised that there was a need to have a business incubation hub in West Norfolk and that the KLIC was now providing a business hub. The Borough Council had envisaged that NWES would pay back the loan within the agreed terms, and until NWES defaulted on the loan repayment there had been no issues identified with the service which the organisation provided. In conclusion, the Leader explained that the Council now had the building in its ownership which was provided an income stream and provided an overview of the benefits from the KLIC. The Leader added that his own opinion was that the benefits from that building still outweigh the fact the procedures the Council followed were not as robust as they should have been, but those areas had been set out in the Lessons Learnt report from Internal Audit and that the Independent Inquiry would commence as soon as possible.

The Chair of the Cross Party Working Group added that the Borough Council now had the building in its ownership and that NWES had been identified as the market leader but that the organisation had not previously undertaken a project management role in constructing such a building. For clarification purposes, the Leader explained that NWES were appointed to provide a business service to tenancies. The Chair of the Cross Party Working Group confirmed that the loan had not been repaid on the due date, but was currently being repaid.

In response to questions regarding the Council placing a charge on the building and the loan not being repaid on the due date, the Assistant Director, Property and Projects explained that there was a mechanism in the Partnership Agreement if the loan was not repaid.

Councillor Joyce commented that at the time NWES requested an additional £250,000 loan, concerns were expressed by a previous Chair of the Audit Committee on NWES' ability to repay the loan, which were ignored. The Chair of the Cross Party Working Group explained that the grant of the £250,000 loan had been addressed in the report.

In response to a question from Councillor Jones as to when the full amount of the loans would be paid back, the Chair of the Cross Party Working Group explained that the scheduled date for repayment in full was 2024.

Councillor Middleton, Portfolio Holder for Business Development commented that the Borough Council now owned the building and was therefore in a position to ensure that the asset remained a sustainable facility for the town which provided the Council with a good rate of return. The Borough Council promoted invest to save as a way forward to generate a rate of return. Reference was made to the Internal Audit reports and the action arising therefrom, the work being undertaken by the Cross Party Working Group and the External Independent Inquiry which would now commence. In conclusion, Councillor Middleton highlighted that it was important to move forward to continue to provide this valued business service at KLIC and not to continue to look at the negatives from the project.

Councillor Kemp stated that the Borough Council did not have control of the KLIC project and added that it was important that with any future major projects involving partners that the Borough Council as the public body should be in control.

In response, the Leader explained that currently with similar projects, the Borough Council would manage the entire project and gave an example of the units on the Enterprise Zone.

The Chair of the Cross Party Working Group explained that the Borough Council had acknowledged that there were lessons to be learnt and provided an overview of the positive points from the project and invited the Committee to consider the recommendations set out at Section 6 and that the report be presented to Cabinet, which was unanimously agreed by the Committee.

**RESOLVED:** A) The Audit Committee agreed the recommendations set out below:

- 1) Notwithstanding the requirements of the Major Projects Boards, all major projects should have a designated Project Manager of sufficient seniority in the Council's hierarchy to make appropriate decisions.
- 2) In the event that a major project involves a third party in order to bring it to fruition the Chief Executive Officer or appropriate Assistant Director should oversee the project's management.



- 3) If a loan is granted or investment made under any statutory power that in ordinary circumstances would fall within the Treasury Management Procedures it should be governed by those Procedures, especially as regards to the 3 principal elements, i.e. risk/security, liquidity and return.
  - 4) Any joint venture with a third party must undergo rigorous examination before being entered into to ensure as far as reasonably practicable the third party's financial visibility for a period exceeding the life of the project.
  - 5) If a loan is entered into with a third party that does not fulfil the council's requirements for creditworthiness such a loan must be secured on a tangible asset wholly owned by the third party that is not otherwise secured elsewhere.
  - 6) Each and every project involving a third party should be included in the Council's Risk Register following a risk assessment.
  - 7) The loans to NWES should immediately be either reinstated to the half yearly reports on Treasury Management to Audit Committee or be reported on separately to Audit Committee at a shorter frequency.
  - 8) All legal documents should be signed off before funds are released.
- B) The report be presented to Cabinet by the Chair of the Cross Party Working Group.

A50 **DATE OF NEXT MEETING**

The next meeting of the Audit Committee will take place on 11 March 2020 at 5 pm in the Council Chamber, Town Hall, Saturday Market Place, King's Lynn.

**The meeting closed at 5.45 pm**

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**FORWARD DECISIONS LIST**

<b>Date of meeting</b>	<b>Report title</b>	<b>Key or Non Key Decision</b>	<b>Decision Maker</b>	<b>Cabinet Member and Lead Officer</b>	<b>List of Background Papers</b>	<b>Public or Private Meeting</b>
17 March 2020						
	Capital Strategy	Key	Council	Leader S 151 Officer		Public
	Potential Compulsory Purchase Order	Non	Council	Development		Private - Contains exempt Information under para 3 – information relating to the business affairs of any person (including the authority)
	Report of the Audit Committee Cross Party Working Group to Review the King's Lynn Innovation Centre (KLIC)	Non	Cabinet	Leader		Public
	Appeal against Business Rates application	Non	Cabinet	Leader S151 officer		Private – Contains exempt information under para 3 – information relating to the business affairs of any person (including the authority)

<b>Date of meeting</b>	<b>Report title</b>	<b>Key or Non Key Decision</b>	<b>Decision Maker</b>	<b>Cabinet Member and Lead Officer</b>	<b>List of Background Papers</b>	<b>Public or Private Meeting</b>
21 April 2020						

	Major Housing Project 2	Key	Council	Project Delivery Exec Dir – C Bamfield		Private - Contains exempt Information under para 3 – information relating to the business affairs of any person (including the authority)
	Southend Road and Hunstanton Bus Station	Key	Council	Project Delivery Asst Dir – D Gagen		Private - Contains exempt Information under para 3 – information relating to the business affairs of any person (including the authority)
34	Salters Road, King's Lynn	Key	Cabinet	Project Delivery Asst Dir – D Gagen		Private - Contains exempt Information under para 3 – information relating to the business affairs of any person (including the authority)
	KLIC – Building Management	Non	Cabinet	Business Development Asst – Dir – M Henry		Private - Contains exempt Information under para 3 – information relating to the business affairs of any person (including the authority)
	Anti Money Laundering	Non	Cabinet	Leader Chief Executive		Public

	Strategic Property Acquisition	Key	Cabinet	Corporate Projects and Assets Asst Dir – M Henry		Private - Contains exempt Information under para 3 – information relating to the business affairs of any person (including the authority)
	Future High Streets – Stage 2 bid for funding	Key	Cabinet	Business Development		Private - Contains exempt Information under para 3 – information relating to the business affairs of any person (including the authority)
63 01	Pay Award 2020/21	Non	Cabinet	Exec Dir – D Gates		Public

Date of meeting	Report title	Key or Non Key Decision	Decision Maker	Cabinet Member and Lead Officer	List of Background Papers	Public or Private Meeting
16 June 2020						
	Scrutiny and the Executive Protocol	Non	Council	Leader Chief Executive		Public
	Standing Orders Review	Non	Council	Leader Chief Executive		Public
	Update to the Major Project Board Terms of reference	Non	Cabinet	Leader Asst Dir – M Henry		Public

Date of meeting	Report title	Key or Non Key	Decision Maker	Cabinet Member and Lead Officer	List of Background	Public or Private Meeting
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		<b>Decision</b>			<b>Papers</b>	
4 August 2020						

<b>Date of meeting</b>	<b>Report title</b>	<b>Key or Non Key Decision</b>	<b>Decision Maker</b>	<b>Cabinet Member and Lead Officer</b>	<b>List of Background Papers</b>	<b>Public or Private Meeting</b>
22 September 2020						

## AUDIT COMMITTEE WORK PROGRAMME 2019/2020

DATE OF MEETING	TITLE	TYPE OF REPORT	LEAD OFFICER	OBJECTIVES AND DESIRED OUTCOMES
3 June 2019	Appointment of Vice-Chairman			
3 June 2019	Training/Briefing – Audit Committee: An Introduction		K Woodward	
3 June 2019	Revised External Audit Plan		M Hodgson	To consider the revised External Audit Plan.
3 June 2019	Corporate Risk Register	Monitoring	G Greaves	To note the report which presents the changes to the Risk Register since the last report.
3 June 2019	Draft Annual Governance Statement covering the 2018/2019 year.	Monitoring	G Greaves	To receive and note the draft Annual Governance Statement for the 2018/2019 year
3 June 2019	Internal Audit Annual Report and Opinion 2018/2019	Annual	K Woodward	To receive the Audit Manager's Annual Report.
3 June 2019	Internal Audit Full Year Progress Report 2018/2019	Progress Report	K Woodward	To receive the Audit Manager's Annual report.
3 June 2019	Audit Committee Effectiveness Report	Cabinet	K Woodward	To review the work of the Audit Committee during 2018/2019 and consider if the Committee has effectively fulfilled its role.

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DATE OF MEETING	TITLE	TYPE OF REPORT	LEAD OFFICER	OBJECTIVES AND DESIRED OUTCOMES
3 June 2019	Membership of Audit Committee Cross Party Membership – KLIC Review report			The report invites the Audit Committee to arrange for the appointment of Members to serve on the Cross Party Working Group which was established during 2018/2019 to look at the KLIC Review Report.
29 July 2019	Training - Annual Governance Statement			
29 July 2019	Annual Governance Statement Covering the 2018/2019 year	Annual	G Greaves	To approve the Annual Governance Statement for the 2018/2019 year.
29 July 2019	Cabinet Forward Decision List			
29 July 2019	Major Projects Board Progress Report. Officer and Member			
28 October 2019	Briefing on Treasury Awareness			
28 October 2019	Treasury Outturn Report 2018/2019		T Stankley	To receive the annual report.
28 October 2019	Mid Treasury Report	Mid-Year	T Stankley	To receive the mid-year report.
28 October 2019	Internal Audit Half Year Progress Report	Monitoring	K Woodward	To receive the half year progress report.



DATE OF MEETING	TITLE	TYPE OF REPORT	LEAD OFFICER	OBJECTIVES AND DESIRED OUTCOMES
28 October 2019	Cabinet Forward Decision List			
28 October 2019	Major Projects Board Update from the Chair			
16 December 2019	MEETING CANCELLED			
27 January 2020	MEETING CANCELLED			
10 February 2020	To consider the KLIC report from the Audit Committee Cross Party Working Group			
11 March 2020	<u>EXEMPT REPORT</u> Risk Based Verification Policy for Housing Benefit and Council Tax Support		J Stanton	
11 March 2020	Business Continuity Update	Update	G Greaves	To receive the annual update report.
11 March 2020	Corporate Risk Register Monitoring Report	Monitoring	G Greaves	To note the report which presents the changes to the Risk Register since the last report.
11 March 2020	Major Projects Board – Update from the Chair	Update	Chair of Audit Committee	To receive an update from the Chair

DATE OF MEETING	TITLE	TYPE OF REPORT	LEAD OFFICER	OBJECTIVES AND DESIRED OUTCOMES
11 March 2020	Cabinet Forward Decision List			
30 March 2020	Risk Management Training		G Greaves	
30 March 2020	Update on progress with the Annual Governance Statement covering the 2019/2020 year	Update	G Greaves	To provide the Committee with an update on the progress with the Annual Governance Statement covering the 2019/2020 year.
30 March 2020	Strategic Internal Audit Plan		K Woodward	To provide the Committee with the opportunity to review the proposed Strategic Audit Plan 2018 – 2023.
30 March 2020	Review of the Audit Committee Terms of Reference	Review	K Woodward	Review of the Audit Committee Terms of Reference for approval.
30 March 2020	Major Projects Board – Update from the Chair	Update	Chair of Audit Committee	To receive an update from the Chair
30 March 2020	Report from the Audit Committee Cross Party Working Group – Major Projects Board Terms of Reference and Outside Bodies			To receive the report and consider the recommendations from the Audit Committee Cross Party Working Group.
30 March 2020	Cabinet Forward Decision List			
20 April 2020	Training - Statement of Accounts			

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20 April 2020	Training/Briefing – Statement of Accounts			
20 April 2020	Annual Audit Letter for Year ending 31 March 2019	Annual Audit Letter	Ernst Young	
20 April 2020	Statement of Accounts and External ISA 260 Report		T Stankley	
20 April 2020	Annual Governance Statement Covering the 2018/2019 year		G Greaves	To approve the Annual Governance Statement for the 2018/2019 year.
20 April 2020	Major Projects Board – Update from the Chair	Update	Chair of Audit Committee	To receive an update from the Chair
20 April 2020	Cabinet Forward Decision List			
8 June 2020	Training - subject to be identified			
8 June 2020	Appointment of Vice-Chair			
8 June 2020	Revised External Audit Plan		M Hodgson	To consider the revised External Audit Plan.
8 June 2020	Internal Audit Annual report and Opinion 2019/2020	Annual	K Woodward	To receive the Audit Manager's Annual Report.
8 June 2020	Internal Audit Full Year Progress Report 2019/2020	Progress Report	K Woodward	To receive the Audit Manager's Annual Report.
8 June 2020	Audit Committee Effectiveness Report	Cabinet	K Woodward	To review the work of the Audit Committee During 2019/2020 and

				consider if the Committee has effectively fulfilled its role.
8 June 2020	Draft Annual Governance Statement 2019/2020		G Greaves	
8 June 2020	Corporate Risk Register Update	Update	G Greaves	
8 June 2020	Major Project Risks		M Henry	
8 June 2020	Major Projects Board – Update from the Chair	Update	Chair of Audit Committee	To receive an update from the Chair

### **Potential Future Training Sessions**

Alternatives for service delivery (services in house and those contracted out)  
Companies and Structures

### **Forthcoming Items – Date to be Identified**

Additional Audit Work – RIPA Desktop Inspection and GDPR legislation  
General overview on the Council's various sources of funding  
Major Projects Risk Register – to be presented on a six monthly basis (M Henry)