



# Audit Committee

## Agenda

Monday, 17th November, 2025  
at 4.30 pm

in the

**Council Chamber, Town Hall, Saturday  
Market Place, King's Lynn and available  
for the public to view on [WestNorfolkBC  
on You Tube](#)**

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



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Friday 7<sup>th</sup> November 2025

Dear Member

**Audit Committee**

You are invited to attend a meeting of the above-mentioned Panel which will be held on **Monday, 17th November, 2025 at 4.30 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**

To receive any apologies of absence.

**2. Minutes (Pages 5 - 13)**

To approve the minutes from the Audit Committee held on 22<sup>nd</sup> September 2025.

**3. Declarations of Interest (Page 14)**

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 the meeting commences. Any Member attending the meeting under Standing Order 34 will only be permitted to speak on those items which have been previously notified to the Chairman

**6. Chair's Correspondence (if any)**

**7. Verbal Update form External Auditors EY**

**8. Progress Report 2025 - 2026 (Pages 15 - 47)**

**9. Business Continuity Annual Update (Pages 48 - 53)**

**10. Risk Strategy and Policy Report (Pages 54 - 78)**

**11. Shareholder Assurance Report (Pages 79 - 112)**

**12. Committee Work Programme 2024/2025 (Pages 113 - 120)**

To note the Committee's Work Programme for 2025/2026.

**13. Date of Next Meeting**

To note that the date of the next meeting of the Audit Committee will take place on 19<sup>th</sup> January 2026.

To:

**Audit Committee:** S Bearshaw, S Dark, T de Winton (Vice - Chair), P Devulapalli, B Jones, P Kunes, B Long, A Moore and A Ryves (Chair)

**Portfolio Holders:**

Councillor C Morley – Portfolio Holder for Finance  
Councillor A Beales – Leader

**By Invitation:**

Members of the Shareholder Committee for item 11.

**Officers**

Alexa Baker, Monitoring Officer

David Riglar, External Auditor from EY

Teresa Sharman, Head of Internal Audit

Michelle Drewery, Deputy Chief Executive and Section 151 Officer

Debbie Ess, Senior Corporate Governance Officer

Carl Holland, Assistant Director for Finance and Deputy Section 151 Officer

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

**AUDIT COMMITTEE**

**Minutes from the Meeting of the Audit Committee held on Monday, 22nd September, 2025 at 4.30 pm in the Council Chamber, Town Hall, Saturday Market Place, King's Lynn PE30 5DQ**

**PRESENT:** A Ryves (Chair)

Councillors T de Winton (Vice - Chair), P Devulapalli, B Jones, P Kunes, B Long and A Moore

**Portfolio Holders**

Councillor C Morley – Finance

**Officers:**

Carl Holland- Assistant Director for Finance and Deputy Section 151 Officer

Michelle Drewery – Deputy Chief Executive and Section 151 Officer

Debbie Ess – Corporate Performance Officer

Stuart Ashworth - Assistant Director Environment & Planning

Thomas Putt - Interim Property and Projects Advisor

Dave Robson - Environmental Health Manager

Matthew Head - Internal Auditor

**A14      APPOINTMENT OF VICE-CHAIR FOR MUNICIPAL YEAR**

**RESOLVED:** Councillor de Winton was appointed Vice-Chair for this Municipal Year.

**A15      APOLOGIES**

Apologies of absence were received from Councillor Beales and Bearshaw.

**A16      MINUTES**

**RESOLVED:** The minutes from the meeting held on 3<sup>rd</sup> July 2025 were agreed as a correct record and signed by the Chair.

**A17      DECLARATIONS OF INTEREST**

There were none.

**A18      URGENT BUSINESS UNDER STANDING ORDER 7**

There was no urgent business under Standing Order 7.

A19 **MEMBERS PRESENT PURSUANT TO STANDING ORDER 34**

There was no members present under Standing Order 34

A20 **CHAIR'S CORRESPONDENCE (IF ANY)**

There was none.

A21 **Q1 2025-2026 CORPORATE RISK MANAGEMENT REPORT**

[Click here to view the recording of this item on YouTube.](#)

The Corporate Performance Officer presented the report.

The Chair invited questions and comments from the Committee.

Councillor Long commented on the high scoring of Local Government Reorganisation and Devolution risks and questioned what steps were being taken to reduce the scoring of the risk.

The Deputy Chief Executive and Section 151 Officer advised the scoring was based prior to the agreement of the proposal at full Council on the 18<sup>th</sup> September. She commented whilst waiting for Central Government to make a decision, resources and capacity were being considered whilst business continued as usual.

Councillor Long commented on the importance on continuing service delivery whilst waiting on the decision from Central Government.

The Deputy Chief Executive and Section 151 Officer agreed the focus was ensuring service delivery continued with whichever decision was made by the Secretary of State and there was work which could be done in preparation.

The Vice-Chair, Councillor de Winton referred to R12, paragraph 2.4, page 15 of the report and questioned if the company secretary was internal or external and it was explained that the company secretary sat within the legal and governance team however there were functions within finance and other departments which were overseen by the company secretary.

The Vice-Chair, Councillor de Winton referred to R17 and position of assets and sought further context and was advised that the team had been working with an external company on fire risk assessment to form a programme to identify and address issues with properties owned by the Council.

The Vice-Chair, Councillor de Winton commented a level of service needed to be maintained and a time limit needed to be set and the

Interim Property and Projects Advisor provided assurance this was being considered as a matter of urgency.

Councillor Long referred to R17 and PAT testing. He questioned if it had been carried out and recorded.

The Interim Property and Projects Advisor confirmed PAT Testing was currently being done. He confirmed there were asbestos risk registers in place and the data was being collected.

Councillor Devulapalli raised the unknown concerns of economic pressures from devolution and asked for further details and the

Deputy Chief Executive and Section 151 Officer advised it was difficult to comment on the financial position without a decision being made by Central Government and consultation was ongoing.

In response to a question from Councillor Jones, the Interim Property and Projects Advisor confirmed there was currently a good system in place which produced flow diagrams for tracking in relation to PAT testing.

In response to a question from Councillor Moore the Interim Property and Projects Advisor explained the software currently used could be rolled out across the organisation to ensure integration.

Councillor Long highlighted to the Committee a letter outlining finances, had been received by Norfolk County Council from Jim McMahon before resigning.

The Portfolio Holder, Councillor Morley commented from a Cabinet perspective, there was a shortage in expertise therefore a structure analysis was needed for Borough Council assets.

The Chair, Councillor Ryves, commented a report from the Shareholder Committee was scheduled to be considered at the next meeting and requested further details on Lyon House in Norwich be included. He referred to page 23 and asked if regular reports were going to be received on areas with significant risk and it was confirmed reports would be presented to the Audit Committee on a quarterly basis.

The Vice-Chair, Councillor de Winton referred to R1, page 24 of the report and questioned if the target was realistic and the Corporate Performance Officer confirmed the targets were out of date and would be reviewed.

The Portfolio Holder, Councillor Morley explained consultants reviewed the finances as part of Local Government Reorganisation and endorsed the authority as being financially stable as the position had changed over recent years.

The Deputy Chief Executive and Section 151 Officer provided context on R1 of the report. She commented if certainty was received on funding then a negative impact was expected. She added further there was going to be certainty over funding due to multiyear settlement and a balanced budget with flexibility could be set.

Councillor Devulapalli referred to page 24 and questioned if the risk should be higher and sought clarification on how the scoring was decided.

The Deputy Chief Executive and Section 151 Officer explained there was no influence on the decision made on devolution however the implications and impact on services would continue to be monitored. She commented further implications would be addressed as information emerged.

Councillor Moore questioned the scoring, impact and the consequences, in particular the Hunstanton Sea Defences.

The Deputy Chief Executive and Section 151 Officer explained the matrix and the difference in scoring by different departments.

The Assistant Director for Planning and Environment explained there was a debate on the scoring of this risk and the decision was made for possible and major on the impact matrix.

The Vice-Chair, Councillor de Winton questioned if work had started on the project and if an action plan had been put in place which was reflected in the scoring.

The Assistant Director for Planning and Environment agreed the scoring was reflective on the project being started.

The Chair summarised the effectiveness of the report as it highlighted the responsible officer.

**RESOLVED:** The Audit Committee noted the report.

A22

## **AUDIT COMMITTEE ANNUAL REPORT FROM THE CHAIR**

[Click here to view the recording of this item on YouTube.](#)

The Assistant Director for Finance and Deputy Section 151 Officer provided detail of the report.

The Chair invited questions and comments from the Committee.

Councillor Long commented the report reflected a fair resume of the Audit Committee work.



The Portfolio Holder, Councillor Morley referred to the independent member and updated the Committee on the progress and difficulties with recruiting with the uncertainty of the future. He applauded the Monitoring Officer on the improvements made to the Annual Governance Statements (AGS) and encouraged Members to read.

The Chair, Councillor Ryves endorsed Councillor Morley comments on the AGS and the usefulness of the report going forward.

### **RESOLVED:**

1. The Audit Committee considered the content of the report and that it reasonably reflects the work of the Committee in 2024/2025 and therefore complies with the CIPFA Position Statement 2022.
2. The Audit Committee agreed with their chairperson that the Committee adopted the principles for an effective Audit Committee as advised in the CIPFA Position Statement 2022.

A23

### **ANNUAL FRAUD AND ERROR PROGRESS REPORT**

[Click here to view the recording of this item on YouTube.](#)

The Assistant Director for Finance and Deputy Section 151 Officer presented the report.

The Chair invited questions and comments from the Committee.

Councillor Long commented the external agencies held further information than the Council was allowed to and questioned why AI was not used to automatically identify when there was not a data match.

The Assistant Director for Finance and Deputy Section 151 Officer commented the third-party organisation may be considering the use of AI, but this would need to be considered by the Council.

Councillor Long provided an example in which Norfolk County Council were using AI. He commented the importance of unitarization of data shared through all Local Government.

Councillor Devulapalli applauded the team for their work and expressed her concern with sharing people details and using AI.

In response to the Vice-Chair, Councillor de Winton, the Assistant Director for Finance and Deputy Section 151 Officer explained the National Fraud organisation published a report and if the Local Authority was performing poorly in this area, then feedback would be

received. He advised he needed to explore how the Council was performing in contrast with other Local Authorities.

Councillor de Winton referred to page 46, point 6.4 and sought further detail on anti-bribery.

The Assistant Director for Finance and Deputy Section 151 Officer provided assurance there was no emerging bribery and anti-bribery was included in the regulations along with anti-corruption which was a duty of Local Government. He added anti-bribery was included in E-Learning which staff were required to complete.

The Chair, Councillor Ryves commented the report was difficult to understand and needed to include comparison to identify how the Council was performing. He referred to page 37, point 1.7 and sought clarification on the reward/benefit to the Council.

The Portfolio Holder, Councillor Morley commented a process chart would be useful outlining where the triggers came from and how they were resolved.

Councillor Long expressed his concern for publicising the process and how fraud is identified as it would be encouraging fraud.

**RESOLVED:** The Audit Committee considered the details of the report, taking into account the Council's Anti-Fraud & Anti-Corruption Policy and review the effectiveness of the anti-fraud & anti-corruption work in preventing and detecting fraud and corruption.

A24

## **TREASURY MANAGEMENT OUTTURN REPORT 2024/2025**

[Click here to view the recording of this item on YouTube.](#)

The Assistant Director for Finance and Deputy Section 151 Officer presented the report.

The Chair invited questions and comments from the Committee.

The Vice- Chair, Councillor de Winton referred to page 52, point 4.2 and sought clarification if this was referring to cash and £20.4 million was debt. Additionally, he commented on appendix 2, page 65 which related to a maturing investment with South Ayrshire Council and questioned the future plans of this investment.

The Assistant Director for Finance and Deputy Section 151 Officer clarified £20.4 million was cash for the major housing projects where income was to be received in future. He commented further capital receipts were also used to fund these projects along with internal cash flows and be replenished from subsequent sales of properties. In relation to appendix 2, the Assistant Director explained the working

cash flow was kept under constant review to forecast if borrowing or investment was required. He added when a return was received, it was considered what was best for the Council and explained rates were more favourable than expected.

In response to the Chair, Councillor Ryves, the Assistant Director for Finance and Deputy Section 151 Officer explained the financing costs Percentage in 5.10 is calculated using the net figure from interest payable and interest receivable.

The Chair, Councillor Ryves commented on paged 55 and 65 in relation to the interest range and rate of return.

The Assistant Director for Finance and Deputy Section 151 Officer confirmed £67 million was not the direction of borrowing but was the operational limit of borrowing. He explained the operational limit was based on the capital programme and minimum revenue provisions. He confirmed current borrowing was £38.5 million.

The Chair, Councillor Ryves questioned if the report could be presented to the Committee more frequently and presented in a clearer way for members to understand.

The Portfolio Holder, Councillor Morley commented it was important to consider and ensure the Council could afford borrowing.

Councillor Long gave credit to the Assistant Director for Finance and Deputy Section 151 Officer and the Finance on advising when rates and investment returns increase. He commented on the increase in rates for public and commercial loans.

**RESOLVED:** The Audit Committee

1. Noted the actual 2024/25 prudential and treasury indicators in this report
2. The Audit Committee noted the annual treasury outturn position for 2024/2025.

A25

**TREASURY MANAGEMENT QUARTER 1 2025/2026**

[Click here to view the recording of this item on YouTube.](#)

The Assistant Director for Finance and Deputy Section 151 Officer presented the report.

The Chair invited questions and comments from the Committee.

Councillor Long noted the investments and previous policies included overseas investment. He asked if the position was reviewed as part of

the Council's policies. He expressed his concern with lending money overseas.

The Chair, Councillor Ryves highlighted to the Committee the ratings were professional.

The Assistant Director for Finance and Deputy Section 151 Officer explained the counterparty list was an indication, however the decision was made by the Council. He provided assurance that a timely update would be received if the rating was reduced. He commented that further assurance could be sought from the treasury advisors.

Councillor Long commented it was public money in question and the risk appetite needed to be appropriate.

The Vice-Chair, Councillor de Winton was content with monies invested and rely on ratings. He thanked the Assistant Director for Finance and Deputy Section 151 Officer for his work.

The Portfolio Holder, Councillor Morley commented on the position of the risk appetite was open and hadn't changed since the previous administration.

Councillor Long encouraged a review of the investment and added it did not mean the investment needed to change.

The Chair, Councillor Ryves agreed policies regarding financial investment should be reviewed on a regular basis.

The Assistant Director for Finance and Deputy Section 151 Officer advised when the treasury management strategy was presented annually to the Committee, the counter party list was included. He assured the Committee the independent treasury advisors were utilised. He advised the Committee this was an item he would bring to the next meeting.

**RESOLVED:** The Audit Committee noted the report and the treasury activity.

A26

#### **COMMITTEE WORK PROGRAMME 2025/2026 AND FORWARD DECISION LIST**

**RESOLVED:** The Audit Committee noted the Work Programme and Forward Decision List.

A27

#### **DATE OF NEXT MEETING**

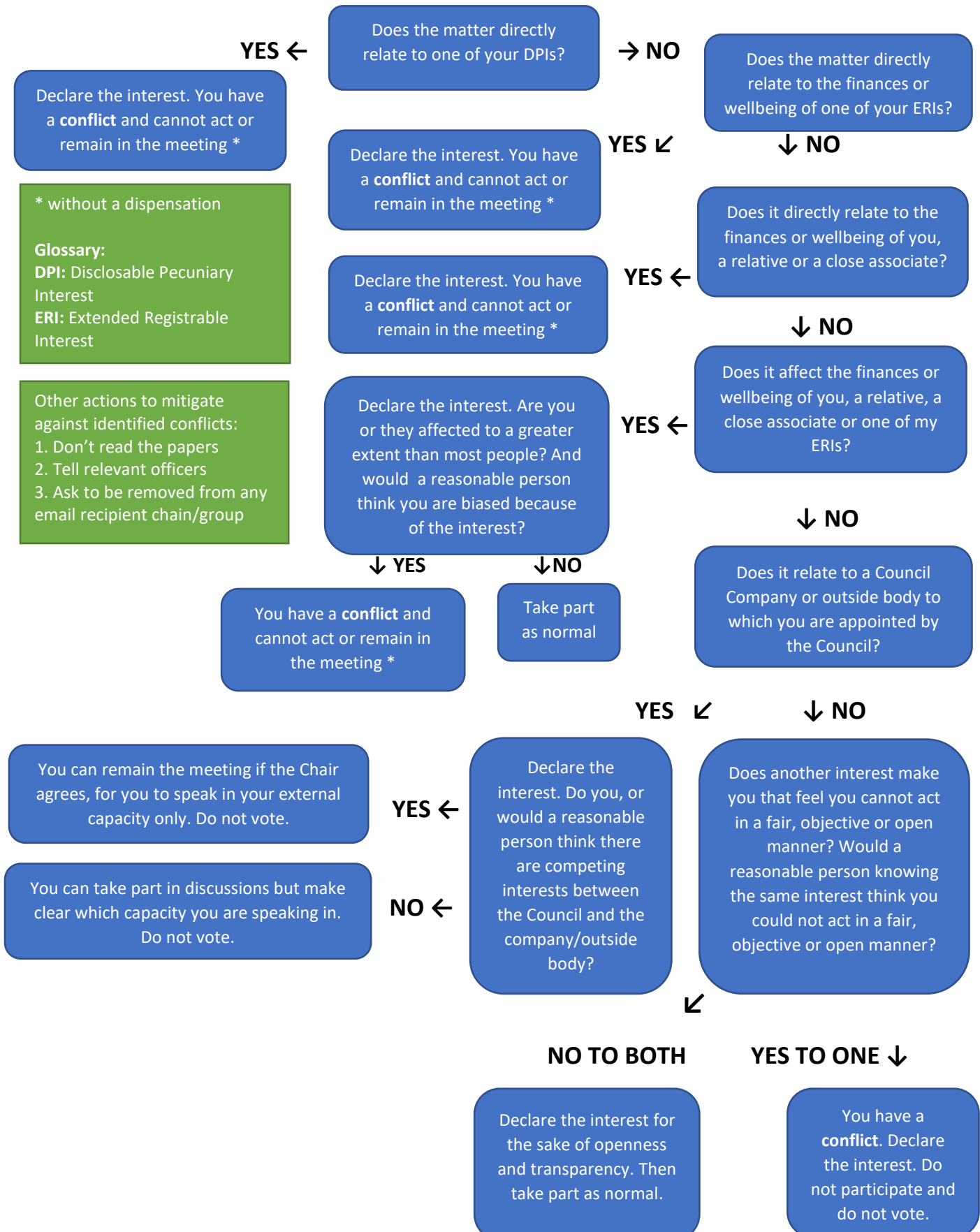
The next meeting of the Audit Committee was scheduled for **17<sup>th</sup> November 2025** at **4:30pm** in the **Council Chamber, Town Hall**.

**The meeting closed at 6.18 pm**

# DECLARING AN INTEREST AND MANAGING ANY CONFLICTS FLOWCHART



## START



**AUDIT COMMITTEE REPORT**

REPORT TO:	Audit Committee		
DATE:	17 November 2025		
TITLE:	Progress Report 2025/26		
TYPE OF REPORT:	For Information		
PORTFOLIO(S):	All		
REPORT AUTHOR:	Teresa Sharman, Head of Internal Audit		
OPEN/EXEMPT	Open	WILL BE SUBJECT TO A FUTURE CABINET REPORT:	No

**REPORT SUMMARY/COVER PAGE**

<b>PURPOSE OF REPORT/SUMMARY:</b>
The Audit Committee receive updates on progress made against the annual Internal Audit Plan. This report forms part of the overall reporting requirements to assist the Council in discharging its responsibilities in relation to the internal audit activity.
<b>KEY ISSUES:</b>
The current position in relation to the completion of the Internal Audit Plan 2025/26 is shown within the attached report.
<b>OPTIONS CONSIDERED:</b>
N/a
<b>RECOMMENDATIONS:</b>
The Audit Committee are requested to receive the Progress Report on internal audit activity.
<b>REASONS FOR RECOMMENDATIONS:</b>
In receiving this report, the Audit Committee is fulfilling their terms of reference in monitoring internal audit activity.

## **REPORT DETAIL**

### **1. Introduction**

This report forms part of the overall reporting requirements to assist the Council in discharging its responsibilities in relation to the internal audit activity.

### **2. Proposal**

The report sets out progress with completing the 2025/26 Internal Audit Plan.

### **3. Issues for the Audit Committee to Consider**

Members should note progress with completing the Internal Audit Plan and the report executive summaries.

### **4. Corporate Priorities**

Good governance.

### **5. Financial Implications**

None.

### **6. Any other Implications/Risks**

None.

### **7. Equal Opportunity Considerations**

None.

### **8. Environmental Considerations**

None.

### **9. Consultation**

N/a.

### **10. Conclusion**

For Audit Committee to note that the 2025/26 Internal Audit Plan is now complete and the executive summaries of final reports.

### **11. Background Papers**

Appendix A – Progress Report 2025/26



EASTERN INTERNAL AUDIT SERVICES



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



17

## BOROUGH OF KING'S LYNN & WEST NORFOLK

**Progress Report 2025/26**

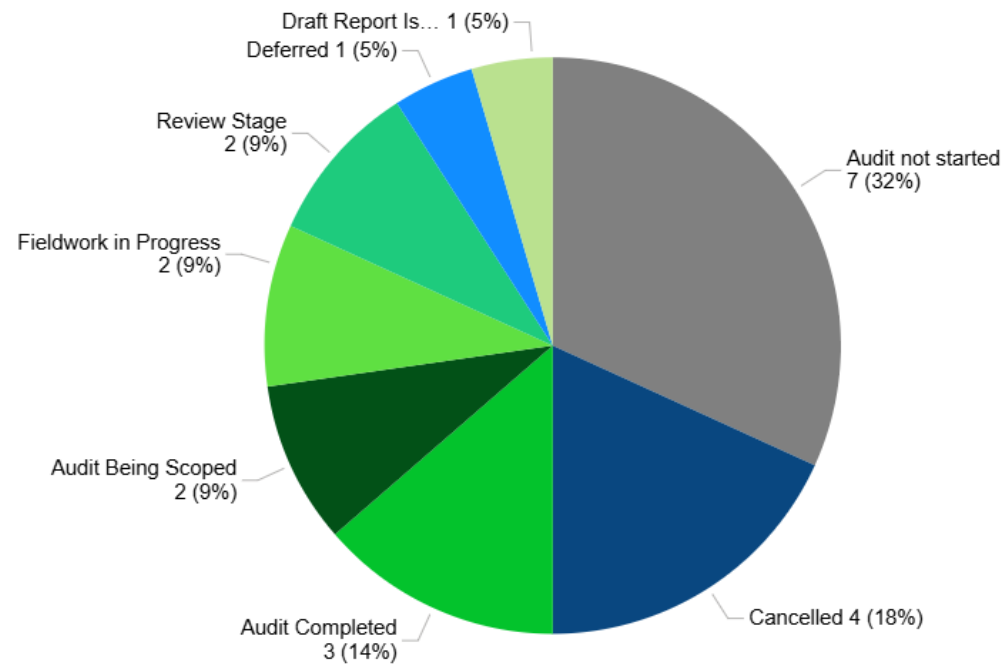
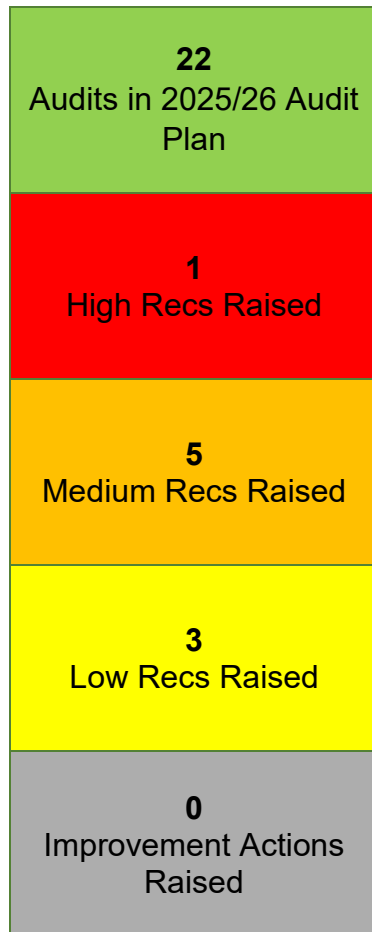
**Head of Internal Audit: Teresa Sharman**

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## Progress at a glance

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# Executive Summary

## Introduction

Under the Global Internal Audit Standards (GIAS), 'The chief audit executive (Head of Internal Audit) must provide the board with the information needed to conduct its oversight responsibilities.' In particular, 'Results of internal audit services, including conclusions, themes, assurance, advice, insights, and monitoring results.' and 'The chief audit executive must communicate the results of internal audit services to the board and senior management periodically and for each engagement as appropriate.'

Under the Committee's terms of reference, the Committee should receive updates on the work of internal audit, including key findings, issues of concern and action in hand from internal audit work and consider summaries of specific internal audit reports.

This report is to assist the Committee in discharging its responsibilities in relation to internal audit activity.

## Background

The role for the Head of Internal Audit is provided to the Council by South Norfolk Council through Eastern Internal Audit Service (EIAS), a partnership arrangement which provides internal audit services to the district councils for Breckland, Broadland, North Norfolk, South Norfolk, Norwich City Council, Great Yarmouth Borough Council, and the Broads Authority.

The delivery of the internal audit plan for the Council is provided by an in-house team, who report functionally to the Head of Internal Audit and administratively to the Assistant Director - Finance (Deputy S151 Officer), supplemented by the EIAS's contractors, TIAA Ltd, BDO LLP and Hertfordshire County Council's Shared Internal Audit Services; this year three of the Council's audits are being completed by TIAA Ltd.

Internal audit provides an independent and objective opinion on the Council's internal controls by evaluation their effectiveness and operation in practice.

## Changes to the 2025/26 Audit Plan

Since the Internal Audit Plan was approved, the following changes have been made to the plan: -

Audit	Nature of the change
Access and Asset Management for Starters, Movers and Leavers	Audit requested due to 'Limited' assurance opinion in 2023/24, and further assurance being required by Council.
Car Allowance Scheme	Council have requested an audit to confirm whether this Scheme is being effectively applied.
Data Protection (data breach staff awareness)	Audit has been cancelled as a lot of work has been completed on raising awareness and implementing training and assurance is no longer considered necessary.
Strategic Housing (advisory work)	Audit has been cancelled as the Housing Delivery Strategy is still being developed, and the scope is covered by the West Norfolk Housing Company audit.
Community Infrastructure Levy (CIL)	Audit has been deferred as new arrangements are in place and an audit would be more beneficial once these are embedded.
Local Plan	Audit has been cancelled as although a Loan Plan has been adopted another is required due to new housing build targets.

## Progress to date and audit outcomes

### Progress with audit work

The current position in completing audits to date is shown in **Appendix 1**.

#### Quarter 1

The follow up audit on the governance of the West Norfolk Housing and Property companies in this quarter has been completed and a Position Statement has been issued.

The West Norfolk Housing Company advisory review is at the review stage.

#### Quarter 2

The Property Services and Climate Sustainability audits have been completed, and a final report has been issued.

#### Quarter 3

A draft report for the Disaster Recovery audit has been issued.

The Community Safety - Anti-social behaviour and Neighbourhood Nuisance audit is at the review stage.

The Car Scheme Allowance and Access and Asset Management for Starters, Movers and Leavers are at the fieldwork stage.

The terms of reference for the Council Tax - Second & Empty Homes are being scoped.

The Capital Programme & Project Management audit is being scoped.

Work on the Risk Management and Cyber Security audits has not started.

### Audit Outcomes - Final Reports

During the period, the following final reports have been issued as detailed in the table below.

The Executive Summary for final reports issued in the period are provided in at **Appendix 2**, and a full copy of the report can be requested by Members.

Recommendations made on completion of audit work are prioritised and the definitions for these are detailed in **Appendix 4** along with those for the assurance level awarded on completion of each individual audit.

Audit	Assurance Level	Urgent Recommendations	Important Recommendations	Routine Recommendations
WNP & WHNC Follow Up	Position Statement	N/a	N/a	N/a
Property Services	Limited	1	5	3
Climate Sustainability	Reasonable	0	1	4
Total	-	1	6	7

## Outstanding Recommendations

The table below shows the total number of recommendations which are past their agreed due date and are still in progress by year and priority rating.

The following audits in the table below were assigned a 'limited' overall assurance opinion: -

- 2023/24 – Capital Programme
- 2024/25 – Contract Management

As a result of audit recommendations raised, management agree action to ensure implementation within a specific timeframe and by a responsible officer. The management action subsequently taken is monitored by the Internal Audit Team on a regular

basis and reported through to the Committee. Verification work is also undertaken for those recommendations that are reported as closed.



Audit Year	Audit Name	Priority 1	Priority 2	Priority 3	Total at 31/10/25
2019/20	Car Park and Civil Enforcement	0	1	0	1
2021/22 Total		0	1	0	1
2021/22	Policies	0	1	1	2
2021/22 Total		0	1	1	2
2022/23	Accounts receivable	0	2	1	3
	Income	0	0	1	1
2022/23 Total		0	2	2	4
2023/24	Capital Programme	1	1	0	2
	Complaints and FOIs	0	2	3	5
	Corporate Governance	0	4	2	6
	Council Tax and NNDR	0	0	1	1
	Key Controls & Assurance	0	1	4	5
	Land Charges	0	2	1	3
2022/23 Total		0	0	1	1
2022/23 Total		1	10	12	23
2024/25	Accounts Payable	0	0	1	1
	Accounts Receivable	0	0	1	1
	Contract Management	0	2	0	2

Audit Year	Audit Name	Priority 1	Priority 2	Priority 3	Total at 31/10/25
	Data Protection	0	4	0	4
	Handyperson Service	0	0	2	2
	Risk Management	0	3	0	3
	Section 106 Agreements	0	1	1	2
	Vehicle Fleet	0	1	0	1
<b>2024/25 Total</b>		<b>0</b>	<b>11</b>	<b>5</b>	<b>16</b>
2025/26	West Norfolk Property Limited and West Norfolk Housing Follow-up	0	0	1	1
<b>2025/26 Total</b>		<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>
<b>Grand Total</b>		<b>1</b>	<b>25</b>	<b>21</b>	<b>47</b>

## Appendix 1 - Summary of Audit Work 2025/26

Audit Area	Status	Opinion	Total Number	High	Medium	Low	Improvement Actions
WNP & WHNC Follow Up	Audit Completed	Position Statement	N/a	N/a	N/a	N/a	N/a
Property Services	Audit Completed	Limited	8	1	5	3	0
Climate Sustainability	Audit Completed	Reasonable	5	0	1	4	0
Disaster Recovery	Draft Report Issued	-	-	-	-	-	-
West Norfolk Housing Company	Review Stage	-	-	-	-	-	-
Community Safety (ASB & Neighbourhood Nuisance)	Review Stage	-	-	-	-	-	-
Car Scheme Allowance	Fieldwork in Progress	-	-	-	-	-	-
Access and Asset Management for Starters, Movers and Leavers	Fieldwork in Progress	-	-	-	-	-	-
Council Tax (Second and empty homes)	Audit being scoped	-	-	-	-	-	-

Audit Area	Status	Opinion	Total Number	High	Medium	Low	Improvement Actions
Capital Programme and Project Management	Audit being scoped	-	-	-	-	-	-
Risk Management	Audit Not Started	-	-	-	-	-	-
Key Financial Controls	Audit Not Started	-	-	-	-	-	-
Cyber Security	Audit has not started	-	-	-	-	-	-
Contract Management	Audit Not Started	-	-	-	-	-	-
Alive West Norfolk	Audit Not Started	-	-	-	-	-	-
Procurement	Audit Not Started	-	-	-	-	-	-
Building Control	Audit Not Started	-	-	-	-	-	-
Community Infrastructure Levy	Deferred	-	-	-	-	-	-
Strategic Housing (advisory work)	Cancelled	-	-	-	-	-	-

Audit Area	Status	Opinion	Total Number	High	Medium	Low	Improvement Actions
Housing Options	Cancelled						
Data Protection (data breach staff awareness)	Cancelled						
Local Plan	Cancelled						

#### Grant Certifications

The following grants have been certified by EIAS so far during 2025/26: -

- Disabled Facilities Capital Grants P/e 2024/25

## Appendix 2 - Final Report Executive Summaries

### West Norfolk Property Ltd and West Norfolk Housing Company Follow-Up

#### Summary of Progress Made

Good progress has been made with implementing the suggested actions detailed in the Position Statements for the West Norfolk Property Ltd and West Norfolk Housing Company, which came out of the audit on the governance arrangements at these companies.

Five further minor actions have been raised as a result of our follow up work to complete the actions partially implemented / still in progress. Please see the Management Action Plan for details of these.

The tables below show, out of the nine suggested action raised for both companies, the number that have been implemented.

#### WNPL – 5 original suggested actions

Implemented	Partially implemented / Still in progress	Not implemented
3	2	0

#### WNHC – 4 original suggested actions

Implemented	Partially implemented / Still in progress	Not implemented
1	0	3

### Audit Objective

The objective of this audit is to provide assurance regarding progress with the suggested actions raised as part of the Position Statements for both West Norfolk Property and West Norfolk Housing companies and thus provide assurance that there is adherence to the principles of good governance contained within the Local Partnerships Local Authority Company Review Guidance 2023.

### Summary of Findings

#### Improvement points

- Any new risks identified for WNPL should be given a Unique Risk Number. This will aid the maintenance and reporting of the Risk Register, ensuring any new or removed risks are correctly and accurately recorded.
- A section on 'Governance Risks' should be included within the Risk Register for the WNHC, similar to the section within the WNPL Risk Register.

### Management Action Plan

No.	Recommendation	Priority	Implementation Date	Responsible Officer
1.	WNPL – Draft Scheme of Delegation requires sign off by the Board. WNHC - Draft Scheme of Delegation requires sign off by the Board. WNHC - Draft Support Services Agreement needs to be signed off by the Board.	N/A	31 <sup>st</sup> October 2025	Governance & Compliance Officer  David Reason

No.	Recommendation	Priority	Implementation Date	Responsible Officer
2.	<p>The following improvement should be made to the risk management framework: -</p> <ul style="list-style-type: none"> <li>• A risk appetite statement covering each category of risk should be determine and defined for each company and the risk scoring methodology amended so that the risk appetite can be applied in practice.</li> <li>• It is best practice to include the inherent risk score (prior to any mitigations in place), in a Risk Register and a target risk score to be achieved. An additional column detailing the action required to achieve the target risk score should be included.</li> <li>• The change in the current risk scores from one period to the next currently in text form, could be changed to visual displays such as arrows making it easier to follow.</li> </ul>	N/A	31 <sup>st</sup> December 2025	Assistant Director Governance (Monitoring Officer)
3.	The Support Services Agreement should be updated and finalised as soon as possible, to include any relevant SMART KPIs so the that the delivery of services provided can be monitored and evaluated.	N/A	28th February 2026	Assistant Director Governance (Monitoring Officer)
4.	WNHC and WNPL should both have some KPIs that fall out of the Business Plan to	N/A	28th February 2026	Assistant Director Governance (Monitoring Officer)



No.	Recommendation	Priority	Implementation Date	Responsible Officer
	enable the Company and Shareholder to monitor performance throughout the year. Directors of the Companies should have their performance evaluated against a set of KPIs.			
5.	The Support Services Agreement for WNHC should be updated and finalised as soon as possible, to include all the relevant, and accurate, costs for each service provided and how costs will increase year on year. We suggest the cost basis for Internal Audit and Investigation costs would be a daily rate.	N/A	28th February 2026	Assistant Director Governance (Monitoring Officer)

## Property Services

### Assurance Opinion

While the Service is actively engaged in managing statutory responsibilities, there are several areas where governance, control, and oversight mechanisms require strengthening to ensure consistent and reliable compliance across the property portfolio.

In summary, there is a lack of policy and procedures covering e.g. the frequency of checks and which ones are needed, ownership of checks, clear property categorisation, escalations for overdue checks, training and gaps in verifying contractor's competencies. There is no centralised system to record, monitor, track or report on checks due, completed or overdue. The following extrapolated findings were identified across all Council properties: -

- Estimated that only 33% of the 49 Council's operational properties have appropriate asbestos management arrangements in place.
- Estimated that 25% or fewer of approximately 500 commercial properties have appropriate compliance in place for Gas Safety, Fire Risk Assessment, Asbestos Management, and Water Hygiene (Legionella).

<b>Opinion provided</b>	<b>Limited</b>	<b>High recommendations</b>	1	<b>Medium recommendations</b>	5	<b>Low recommendations</b>	3
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### Audit Objective

The objective of this audit is to provide assurance that robust controls are in place to ensure that health and safety statutory compliance and other required checks are taking place as required on operational and commercial properties.

### Summary of Findings

#### Areas of weakness in control design and / or effectiveness

- Lack of a formalised policy within Property Services undermines strategic direction and accountability for compliance.

- Absence of documented procedures and ownership for statutory compliance creates inconsistency and operational risk.
- No centralised system to track all Council property checks results in fragmented oversight and potential non-compliance.
- Incomplete assurance over statutory checks across all properties, including tenant-managed sites, poses a risk to legal and safety obligations.
- Unclear property categorisation and alignment with financial frameworks limits effective risk prioritisation and strategic asset management.
- No structured escalation framework for overdue or failed checks weakens issue resolution and senior-level visibility.
- Incomplete training within the service area risks non-compliance with statutory requirements and operational inefficiencies.
- Contractor qualifications and insurance have not been verified, exposing the Council to legal and operational risks.
- No system to ensure ongoing contractor compliance checks are completed when due, ownership, and documentation tracking, leading to unmanaged third-party risk.

#### **Areas of strength in control and design and / or effectiveness**

- Weekly Property Services meetings are structured and agenda-driven, with minutes recorded to support effective tracking of actions, concerns, and targets raised.
- The Fire Compliance Management System (FCMS) provides effective control by automating issue escalation to senior management and external bodies, ensuring timely resolution and regulatory compliance for issues raised as a result of fire safety inspections.

## Management Action Plan

No.	Recommendation	Priority	Implementation Date	Responsible Officer
1	<p>Property Services must ensure that all statutory health and safety and other statutory compliance checks are completed across all operational and commercial properties. This includes: -</p> <ul style="list-style-type: none"> <li>a) Checks for which Property Services are directly responsible.</li> <li>b) Checks assigned to tenants, with oversight from Property Services to ensure completion.</li> </ul> <p>To support this, a risk-based assessment should be conducted to prioritise properties, ensuring that high-risk sites are addressed first. The recommendation should be reviewed and refined in light of the outcomes of the corporate health and safety gap analysis led by Mark Whitmore.</p>	<b>HIGH</b>	31 / 05 / 2026	Thomas Putt – <i>Interim Property &amp; Projects Adviser</i>
2	<p>The Council should implement a system specifically for recording and tracking health and safety statutory checks and other statutory compliance checks on properties. This system should: -</p>	<b>MEDIUM</b>	30 / 09 / 2026	<p>Mark Parkinson – <i>Chief Operating Officer</i></p> <p>Thomas Putt – <i>Interim Property &amp; Projects Adviser</i></p>

No.	Recommendation	Priority	Implementation Date	Responsible Officer
	<ul style="list-style-type: none"> <li>a) Include a register of all properties owned or occupied by the Council.</li> <li>b) Identify the specific statutory and health and safety checks required for each property.</li> <li>c) Record the frequency at which each check must be carried out.</li> <li>d) Clearly assign responsibility for completing each check.</li> <li>e) Log the date of the last completed check and track the due date for the next scheduled check.</li> <li>f) Monitor whether certificates of completion have been received and whether any required remedial actions have been completed.</li> <li>g) Store all certificates and associated records in an appropriate electronic folder system.</li> <li>h) Be designed in a format that supports reporting and monitoring, such as integration with a Power BI dashboard.</li> <li>i) Have a designated person(s) responsible for maintaining and updating the system.</li> </ul>			

No.	Recommendation	Priority	Implementation Date	Responsible Officer
3	<p>Property Services should establish a monitoring and reporting framework for health and safety and statutory compliance across their properties. This framework should: -</p> <p>a) Define processes for identifying, tracking, and escalating:</p> <ul style="list-style-type: none"> <li>○ Overdue actions (e.g. missed statutory checks).</li> <li>○ Failed checks (e.g. non-compliant outcomes).</li> <li>○ High-risk issues (e.g. urgent hazards).</li> </ul> <p>b) Make it clear who is responsible for:</p> <ul style="list-style-type: none"> <li>○ Reporting problems at the day-to-day level (e.g., site managers or safety staff).</li> <li>○ Keeping an eye on issues and raising serious concerns to senior leaders (e.g., Assistant Director or the Chief Operating Officer).</li> </ul> <p>c) Enable the Assistant Director (Property &amp; Projects) and Property Services Team to effectively oversee compliance activities and report on performance and risks.</p>	<b>MEDIUM</b>	30 / 09 / 2026	Thomas Putt – <i>Interim Property &amp; Projects Adviser</i>

No.	Recommendation	Priority	Implementation Date	Responsible Officer
4	<p>A competency matrix and training tracker should be developed and implemented for the Facilities Team. This should include: -</p> <ul style="list-style-type: none"> <li>a) A clear outline of the required skills, qualifications, and statutory training for each role within the team.</li> <li>b) Integration with the Ciphr system to record, monitor, and report on training completion and compliance status.</li> <li>c) Regular reviews (e.g. quarterly) to identify training gaps, update role requirements, and ensure alignment with current legislation and best practices.</li> <li>d) Designation of a responsible officer to oversee training governance, including scheduling, monitoring progress, and reporting outcomes.</li> </ul>	<b>MEDIUM</b>	31 / 12 / 2025	Peter Gray – <i>Facilities Management Officer</i>
5	Property Services should verify the qualifications, registrations and insurance of all the current contractors that they use as soon as possible.	<b>MEDIUM</b>	31 / 03 / 2026	Allison Bingham – <i>Senior Building Technician</i>
6	Property Services should implement a structured system along with a formal process	<b>MEDIUM</b>	31/03/2026 – Initial Review	Thomas Putt – <i>Interim Property &amp; Projects Adviser</i>

No.	Recommendation	Priority	Implementation Date	Responsible Officer
	to manage contractor compliance documentation. This new system should: - a) Ensure contractor credentials (e.g. qualifications, registrations, insurance) are verified at appropriate intervals and kept up to date. b) Clearly assign responsibility for carrying out these checks and maintaining records. c) Include a reliable method for storing and tracking documentation to support compliance and audit readiness.		31/03/2027 – Action Completion	
7	Property Services should ensure that the 'Property Services Health and Safety Policy' draft document is completed and formalised by gaining approval through the relevant channels.	LOW	31 / 03 / 2026	Allison Bingham – <i>Senior Building Technician</i>
8	Property Services should: - a) Complete the documentation of procedures and manuals specifically related to health and safety statutory compliance and other statutory checks. b) Develop and implement a standardised procedure template and lifecycle for these	LOW	30 / 09 / 2026	Thomas Putt – <i>Interim Property &amp; Projects Adviser</i>



No.	Recommendation	Priority	Implementation Date	Responsible Officer
	<p>compliance areas, covering drafting, review, approval, and scheduled updates.</p> <p>c) Assign clear ownership and accountability for each health and safety and statutory check procedure within the relevant teams or departments. Designated owners should be responsible for ensuring procedures are created, maintained, and updated in line with operational and regulatory changes.</p>			
9	Property Services should consider how Council properties can be best categorised and whether they should align with Financial Services, which refers to the CIPFA Code of Practice on Local Authority Accounting.	<b>LOW</b>	30 / 09 / 2026	<p>Jason Birch – <i>Assistant Director Property &amp; Projects</i></p> <p>Thomas Putt – <i>Interim Property &amp; Projects Adviser</i></p>

## Climate Sustainability

### Assurance Opinion

The Authority's ability to continue to deliver on its objectives to mitigate and adapt to climate change and reduce its own carbon emissions, thereby mitigating its climate risk, may be hindered by available funds. Long-term external sources of funding are no longer available to local authorities to support them in reducing their own carbon emissions; however, short-term external funding is still available, such as Innovate UK and EV infrastructure funding. Therefore, in future, the Authority may have to rely more on its own internal resources to reduce its own carbon emissions.

The main decarbonization projects may involve using Capital Programme expenditure or securing future regeneration money if that becomes available. The Climate Change Reserve Fund, £1.25m, will be used to fund reducing emissions within the local community.

Other matters arising: -

- The Climate Change Action Plans do not detail the officer responsible for implementing each action.
- Cabinet do not receive an annual report on progress being made relating to climate change and achieving the Authority's net zero target by 2035.
- The reporting structure currently in place for overseeing and monitoring climate change is not clear.
- Only one performance indicator relating to flood & water management and coastal erosion is reported to senior officers and Members. While the Service is actively engaged in managing statutory responsibilities, there are several areas where governance, control, and oversight mechanisms require strengthening to ensure consistent and reliable compliance across the property portfolio.

Opinion provided	Reasonable	High recommendations	0	Medium recommendations	1	Low recommendations	4
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### Audit Objective

The overall objective of this audit is to provide assurance that the Authority is delivering on its climate objectives, to mitigate and adapt to climate change and to meet net-zero, thereby mitigating its climate risk.

Corporate Risk no. SR10 Climate change mitigation and adaptation, as included in the Corporate Risk Register, is the “inability to mitigate and adapt to climate change leading to increased coastal erosion and flooding and failure to meet net zero target with consequent reputational issues”. As at September 2024, this had a risk score of 12 (High Risk).

The audit will be looking to provide assurance that this Corporate Risk is being adequately mitigated, or that action is in place to achieve this. The audit covered both flood & water management and coastal erosion, and Net Zero/carbon emissions. Following the release of the Geo Technical Survey Report in July 2025, a new risk has been added to the Corporate Risk Register as R19 – Hunstanton Coastal Defences, which relates to the Hunstanton Coastal Management Plan (HCMP) project.

### Summary of Findings

Main findings relating to the Risk - Inability to mitigate and adapt to climate change leading to failure to meet net zero target relating to carbon emissions with consequent reputational issues: -

- Long-term external sources of funding are no longer available to local authorities to support them in reducing their own carbon emissions. The Public Sector Decarbonisation Scheme and the Low Carbon Skills Fund are now both closed to new funding applications. However, some short-term external funding is still available, such as via Innovate UK and EV infrastructure funding. Therefore, the Authority may have to rely more on its own internal resources to fund its Climate Change Strategy and Action Plan and to reduce its own carbon emissions. The main decarbonization projects that the Authority has may involve utilising Capital Programme expenditure or securing future regeneration money if that becomes available. The Climate Change Reserve Fund will be used to fund the other element of the climate change strategy which is working with the local community to encourage them to reduce their emissions. (Recommendation 1)
- The Climate Change Action Plans do not detail the name and title of the officer responsible for implementing the agreed action or a clear due date for when each action should be implemented by. (Recommendation 2)
- Cabinet do not receive an annual report on progress being made relating to climate change and achieving net zero by 2035. (Recommendation 3)

- The reporting structure currently in place for monitoring and overseeing climate change is not clear with regards to roles and responsibilities. For example, the Environment & Community (E&C) Panel's Terms of Reference, as set out in Part 3 of the Authority's Constitution, do not specifically mention climate change; however, the Panel receives an annual update and ad hoc reports relating to climate change, and the Climate Change Informal Working Group reports to this Panel. The Informal Working Group's terms of reference states that the purpose of the group is to "monitor the Climate Change Strategy and Action Plan, review Policy, make recommendations and feedback to the E&C Panel as appropriate". The Authority has recently undertaken a Scrutiny Governance Review of the effectiveness of its panels including the E&C Panel and has made recommendations as to how they can be improved. (Recommendation 4)

Main findings relating to the Risk - Inability to mitigate and adapt to climate change leading to increased coastal erosion and flooding: -

- There are currently no operational KPIs included within the Environment & Planning Directorate Plan relating to flood & water management and coastal erosion. The quarterly Corporate Performance Management Report to Corporate Performance Panel (CPP) only includes the Hunstanton Coastal Management Plan (HCMP) as a performance indicator relating to flood & water management and coastal erosion. The report includes progress on two actions which are conducted in partnership with Anglian Water and the Environment Agency, such as a review of the Wash East Coast Management Strategy (WECMS); however, these are shown for information only. The HCMP project is also included in the Corporate Action Plan 2025-27. (Recommendation 5)

### **Improvement Points**

An e-learning training module should be placed on the Learning Hub to provide officers and Members with awareness training of climate change.

## Management Action Plan

45

No.	Recommendation	Priority	Implementation Date	Responsible Officer
1	Senior management should review the Climate Change Action Plans for reducing carbon emissions and indicate which actions can be completed within the funds available in the Climate Change Reserve Fund. This should be approved by Members and discussions held on how the other actions can be funded.	<b>MEDIUM</b>	31 <sup>st</sup> March 2026	Ged Greaves, Climate Change Manager
2	The Climate Change Action Plans should detail the name and title of the officer responsible for implementing each agreed action and the due date for when each action should be implemented by.	<b>LOW</b>	31 <sup>st</sup> March 2026	Ged Greaves, Climate Change Manager
3	The Climate Change Manager should produce an annual report for the appropriate oversight and monitoring body and Cabinet, summarising the progress being made relating to the Authority's climate change targets and achieving net zero by 2035. The report should include an update on each action within the Climate Change Action Plans.	<b>LOW</b>	31 <sup>st</sup> March 2026	Ged Greaves, Climate Change Manager

No.	Recommendation	Priority	Implementation Date	Responsible Officer
4	The reporting structure relating to climate change, which involves the Environment & Community Panel, the Climate Change Informal Working Group, the Corporate Performance Panel and Cabinet, should be reviewed and, as a result, terms of reference, which reflects each body's role in monitoring climate change, and appropriate reporting, put in place (or updated if these already exist) including periodic reporting of progress with the Climate Change Action Plans.	LOW	31 <sup>st</sup> December 2026	Ged Greaves, Climate Change Manager
5	SMART KPIs relating to flood and water management and coastal erosion should be devised so as to provide assurance to senior officers and Members that the Authority's responsibilities are being appropriately discharged, that agreed actions are implemented, and that flood and water management and coastal defence projects are being successfully completed. The KPIs should be reported on an ongoing basis to the relevant body.	LOW	31 <sup>st</sup> December 2025	Dave Robson, Environmental Health Manager

## Appendix 3 - For your information

Definitions for overall assurance opinions and recommendation ratings are shown below.

<b>Substantial Assurance</b>	Based upon the issues identified there is a robust series of suitably designed internal controls in place upon which the organisation relies to manage the risks to the continuous and effective achievement of the objectives of the process, and which at the time of our review were being consistently applied.
<b>Reasonable Assurance</b>	Based upon the issues identified, there is a series of internal controls in place; however, these could be strengthened to facilitate the Council's management of risks to the continuous and effective achievement of the objectives of the process. Improvements are required to enhance the controls to mitigate these risks.
<b>Limited Assurance</b>	Based upon the issues identified the controls in place are insufficient to ensure that the organisation can rely upon them to manage the risks to the continuous and effective achievement of the objectives of the process. Significant improvements are required to improve the adequacy and effectiveness of the controls to mitigate these risks.
<b>No Assurance</b>	Based upon the issues identified there is a fundamental breakdown or absence of core internal controls such that the organisation cannot rely upon them to manage risk to the continuous and effective achievement of the objectives of the process. Immediate action is required to improve the controls required to mitigate these risks.
<b>Position Statement</b>	Advisory work.

<b>High – Priority 1</b>	Fundamental control issue on which action to implement should be taken within 1 months.
<b>Medium - Priority 2</b>	Control issue on which action to implement should be taken within 3 months.
<b>Low – Priority 3</b>	Control issue on which action to implement should be taken within 6 months.

**POLICY REVIEW AND DEVELOPMENT PANEL REPORT**

REPORT TO:	Audit Committee		
DATE:	17 November 2025		
TITLE:	Business Continuity – annual update		
TYPE OF REPORT:	Monitoring		
PORTFOLIO(S):	Leader		
REPORT AUTHOR:	Michelle Drewery – Deputy Chief Executive/Section 151 Officer		
OPEN/EXEMPT	Open	WILL BE SUBJECT TO A FUTURE CABINET REPORT:	No

**BUSINESS CONTINUITY – ANNUAL UPDATE**

<b>PURPOSE OF REPORT/SUMMARY:</b>
The report outlines the current position of the council's business continuity arrangements, summarises progress made since the last update on 18 November 2024 and describes work that is planned to be undertaken over the coming months.
<b>KEY ISSUES:</b>
The council has a responsibility as a category 1 responder under the Civil Contingencies Act 2004 to develop and maintain plans to ensure that, as far as is reasonably practicable, key services can continue to be performed in the event of a disruption or emergency.
<b>OPTIONS CONSIDERED:</b>
Not applicable; the council must have plans in place under the Civil Contingencies Act 2004.
<b>RECOMMENDATIONS:</b>
The Audit Committee are asked to review progress made and endorse the approach being taken to the council's business continuity arrangements.
<b>REASONS FOR RECOMMENDATIONS:</b>
To ensure that members are kept informed about the council's business continuity arrangements.

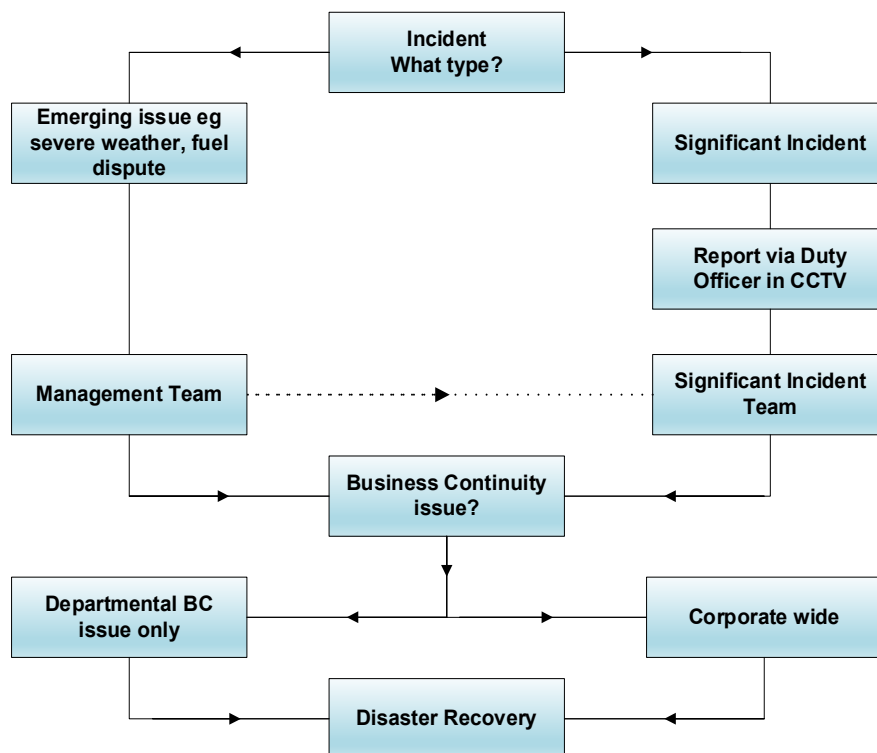


## 1 Background

- 1.1 The Civil Contingencies Act 2004 places a duty on category 1 responders (as defined by the act and which includes all local authorities) to develop and maintain plans for the purpose of ensuring that, so far as is reasonably practicable, if an emergency occurs they are able to continue to perform their key services / critical activities. This means that, in the event of a disruption or emergency, the council must have plans available to ensure that it can mobilise the functions it needs to:
- deal with any emergency
  - ensure that the impact of the emergency on the council's day-to-day activities is kept to a minimum, and
  - ensure that, so far as possible, vital services for the community can be maintained at appropriate levels.
- 1.2 Business continuity management in the authority is based around a framework of documents as shown below:



- 1.3 Implementing business continuity is the responsibility of the council's Executive Team. However, all members of staff have a responsibility to be aware of the plans that affect their service area and their role following invocation of any business continuity plan.
- 1.4 Incidents are broadly of two types. An emerging incident where sufficient notice is given such as in the case of prolonged severe weather or an incident that happens without prior warning but requires immediate senior management attention. The initial Council response in those scenarios differs and is summarised in the following chart.



- 1.5 The Significant Incident Team will usually be the first point of contact for an incident requiring immediate senior management attention. Such an incident may be an unexpected death or tragic event. Equally, it may be an event causing injuries, a fire in a council building or damage to a facility that could result in injury to staff and/or the public at large. It may also be an event that may attract significant or adverse media interest and is linked to the council's activities, this may include issues such as a lost child in the resort where the child hasn't been located within a 'reasonable' time and the search by our staff and police is escalated.
- 1.6 The response to a civil emergency will be initially led by the Emergency Planning Team and may involve a multi-agency response through the Norfolk Resilience Forum (NRF). This response is separate to the council's own business continuity response which may operate concurrently. The NRF have separate plans in place to deal with civil emergencies should they arise.

## 2 Current position

- 2.1 A review of the business continuity corporate officer group has concluded with the creation of a strategic group and an operational group. The Deputy Chief Executive/Section 151 Officer is responsible for business continuity in this authority and leads the strategic business continuity corporate officer group. Revised Terms of Reference are included in the 2025 Business Continuity Policy and Strategy and is available on the intranet.
- 2.2 The Assistant Director Operations and Commercial leads the operational business continuity corporate officer group assisted by officers across the authority responsible for critical activities and customer facing services.
- 2.3 Critical activities are those services that protect life and safety or are considered essential to support such activity and are considered critical to restore and deliver in the event of a disruption or emergency. The council's critical activities are:

- Customer Information Centre – response to customer contacts
- Corporate Communications – including website
- CCTV responsive functions control room
- Electoral Services
- Emergency Planning – maintain response and recovery to civil emergencies
- Homelessness
- ICT – to support other teams
- Incident Management Team – Senior Management and support staff
- HR – for staff contact details (not normal business)
- Property Services – for building access/maintenance (not normal business)
- Env Health – Food Safety / Health & Safety– if required during a civil emergency
- Env Health – Environmental Quality – if required during a civil emergency

2.2 A risk assessment has been undertaken to identify the potential threats to the critical activities. A 'threat card' is in place for each of the threats to guide the Incident Management Team in their consideration of response. The currently agreed threats to the critical activities are listed below. The threat cards were reviewed in September 2025 and include:

- Loss of Staff
- Loss of ICT including Cyber Incident
- Loss of Kings Court
- Loss of operational sites and buildings
- Fuel Shortage

2.3 The Council's business continuity Policy and Strategy was reviewed and agreed in October 2025 by the Chief Executive under delegated powers, in consultation with the Leader.

### **3 Progress since last report**

3.1 Activities undertaken by the corporate officer group are shown below:

- Review of the membership of the BC Corporate Officer Group has concluded with the creation of a strategic group and an operational group to assist in maintaining, reviewing and testing the suite of documentation which form the council's BC management arrangements
- Three meetings have been held of the Corporate Officer Group
- Policy and Strategy was reviewed and agreed in October, next review will be in 2027
- A new threat card has been created for loss of operational sites and buildings and the loss of ICT now includes instruction in relation to a cyber incident
- Review of the high-level business impact assessment has been completed, this is a review of all business activity against a set of criteria to confirm in which order services should be recovered in the event of a disruption
- Out of Hours Contact Card has been updated and circulated to key officers
- Review of all critical and non-critical bronze plans

- Annual review of council building information sheets
- Business continuity exercise took place in December 2024 which was a tabletop exercise relating to a cyber incident and outage of the Microsoft 365 services. This involved the Corporate Leadership Team and critical services.

3.2 Periodic updates on business continuity have been published in the staff newsletter 'our news' and the members bulletin that remind staff and members of the importance of business continuity and how to access the council's business continuity portal following an incident.

#### **4 Forward work plan**

4.1 The corporate officer group has a work plan in place for the next 12 months. Our planning and exercise programme is based upon the agreed threats and is cyclical in nature. Work to be undertaken includes:

- Exercise Metis 25 will be held in December 2025 to test the response arrangements for a business continuity incident, Corporate Leadership Team will be invited to attend along with bronze plan holders of critical services
- Review and debrief live incidents after the event and ensuring the lessons identified are implemented in future planning
- Progress actions agreed by Corporate Leadership Team following exercise Metis 25
- Plan for exercise Metis 26
- Implement new meeting schedule for strategic and operational groups
- Look at the implications on business continuity as we move forward with LGR.

#### **5 Conclusion**

5.1 The Council's business continuity arrangements are aligned to the principles of ISO22301 – which aims to minimise the impact of disruptive incidents. Business continuity is not a static process; it is therefore important that, as the nature of the organisation changes, our business continuity arrangements reflect those changes.

#### **6 Recommendation**

6.1 The Audit Committee are asked to note progress made, endorse the approach being taken to the council's business continuity arrangements and confirm that annual updates are required.

#### **7 Corporate Priorities**

7.1 Not applicable, statutory requirement.

#### **8 Policy Implications**

8.1 None.

#### **9 Financial Implications**

9.1 None.

#### **10 Personnel Implications**

10.1 None.

## **11 Statutory Considerations**

- 11.1 The Council is a Category 1 responder under the Civil Contingencies Act 2004 and therefore has a duty to develop and maintain plans of this nature.

## **12 Equality Opportunity Considerations**

- 12.1 None.

## **13 Risk Management Implications**

- 13.1 Business continuity arrangements are included on the council's risk register, R5 Continuity of service. The current Policy and Strategy, along with the active BC corporate officer groups provide mitigation should an incident occur.

## **14 Environmental considerations**

- 14.1 None.

## **15 Declarations of Interest / Dispensations Granted**

- 15.1 None.

## **16 Background Papers**

2025 Business Continuity Policy Statement and Strategy  
Civil Contingencies Act 2004  
ISO22301 Business Continuity Management Standard

## REPORT TO CABINET

<b>Open</b>		Would any decisions proposed :			
<b>Any especially affected Wards</b> No	Discretionary	Be entirely within Cabinet's powers to decide      YES Need to be recommendations to Council      NO  Is it a Key Decision      NO			
Lead Member: Cllr Alistair Beales E-mail: <a href="mailto:cllr.alistair.beales@west-norfolk.gov.uk">cllr.alistair.beales@west-norfolk.gov.uk</a>		Other Cabinet Members consulted:			
		Other Members consulted: Audit Committee			
Lead Officer: Debbie Ess, Corporate Performance Officer E-mail: <a href="mailto:debbie.ess@west@west-norfolk.gov.uk">debbie.ess@west@west-norfolk.gov.uk</a>		Other Officers consulted: Corporate Leadership Team			
Financial Implications NO	Policy/ Personnel Implications NO	Statutory Implications YES	Equal Impact Assessment NO	Risk Management Implications YES	Environmental Considerations NO

Date of meeting: 20 January 2026

## RISK MANAGEMENT POLICY AND STRATEGY REVIEW

### Summary

The council's Risk Management Policy and Strategy were last reviewed and approved by Cabinet on 21 June 2022. The policy and strategy are reviewed every three years, or earlier in the light of new guidance, to ensure it remains relevant to the needs of the council.

It is the council's policy to proactively identify, understand, manage and review the risks involved in service delivery and associated with our plans and strategies, so as to encourage responsible and informed decision making.

The risk management approach described in this policy is key to identifying, assessing, mitigating, managing and reviewing risks to the achievement of the council's objectives.

The revised policy and strategy were considered by Audit Committee on 17 November 2025.

### Recommendation

That Cabinet approve the Risk Management Policy and Strategy.

### Reason for Decision

To ensure there is a comprehensive and up to date framework for the Council's management of risk.

## **1. Background**

- 1.1 The Council's current risk management system was reviewed in June 2022. The policy outlines the Council's approach to risk management and the strategy describes how it will be implemented.

## **2. Risk Management Policy**

- 2.1 The policy (Appendix A) states the council's commitment to managing risk in a positive manner. It is recognised that in order to achieve the council's objectives it is necessary to take risks and that these need to be identified, understood and managed accordingly.
- 2.2 The risk appetite is defined in the policy as 'open' which means that the council is prepared to consider all delivery options and select those with the highest probability of productive outcomes, even when there are elevated levels of associated risk.

## **3. Risk Management Strategy**

- 3.1 The strategy (Appendix B) describes the approach to be carried out in practice. It explains how risks will be identified, analysed, managed and monitored. The criteria to be used for deciding the potential impact of a risk are shown and the appropriate levels of action to be taken for the different risk categories.

## **4. Risk management changes**

- 4.1 A new high level summary report for strategic and operational risks is monitored by the Corporate Leadership Team on a regular basis, the report assists with identifying, assessing and mitigating risks to minimise the impact on the council.
- 4.2 Ownership and accountability for each of the risks is allocated to individual officers of the Executive Team.
- 4.3 New corporate management system to be launched in early 2026 to provide the Corporate Leadership Team and members with the latest risk information.
- 4.4 Online risk management training to be rolled out to relevant officers to ensure they have the necessary skills to identify, appraise and control the risks associated with the services they provide and projects they manage. Elected members will receive online risk training so that they can consider the implications of risk whilst engaged with council activities.

## **5. Policy Implications**

- 5.1 The Risk Management Policy and Strategy represents a refresh of the Council's existing policy and approach to risk which encourages a positive culture with respect to risk and its effective management.

## **6. Financial Implications**

- 6.1 There are no direct financial implications, however failure to manage risk effectively may have a financial impact. It is therefore essential that the Risk Management Policy and Strategy are fit for purpose.

## **7. Personnel Implications**

- 7.1 There are no personnel implications.

## **8 Environmental Considerations**

- 8.1 The current corporate risk register includes several risks relating to flood management and coastal erosion and carbon emissions.

## **9. Statutory Considerations**

- 9.1 Accounts and Audit Regulations 2015 regulation 3(c) – A relevant authority must ensure it has a sound system of internal control which includes effective arrangements for the management of risk.

## **10. Equality Impact Assessment (EqIA)**

- 10.1 The policy and strategy are considered to have no equalities implications.

## **11. Risk Management Implications**

- 11.1 This report is designed to take forward and enhance the Council's effective management of risk throughout the organisation.

## **12. Declarations of Interest / Dispensations Granted**

- 12.1 None

## **13. Background Papers**

- 13.1 None





## Stage 1 - Pre-Screening Equality Impact Assessment

For equalities profile information please visit [Norfolk Insight - Demographics and Statistics - Data Observatory](#)

Name of policy/service/function	Risk Management Policy and Strategy				
Is this a new or existing policy/ service/function? ( <i>tick as appropriate</i> )	New		Existing	X	
Brief summary/description of the main aims of the policy/service/function being screened.  Please state if this policy/service is rigidly constrained by statutory obligations and identify relevant legislation.	The council's risk management objectives and approach are stated in the Risk Management Policy. The strategy explains the processes required to implement the policy and provides templates designed to evaluate the effect of a risk.				
Who has been consulted as part of the development of the policy/service/function? – new only ( <i>identify stakeholders consulted with</i> )	Corporate Leadership Team Cllr Alistair Beales, Leader Audit Committee				
<b>Question</b>	<b>Answer</b>				
<p><b>1.</b> Is there any reason to believe that the policy/service/function could have a specific impact on people from one or more of the following groups, for example, because they have particular needs, experiences, issues or priorities or in terms of ability to access the service?</p> <p>Please tick the relevant box for each group.</p> <p>NB. Equality neutral means no negative impact on any group.</p> <p><b><i>If potential adverse impacts are identified, then a full Equality Impact Assessment (Stage 2) will be required.</i></b></p> <p><i>*For more information on health inequalities please visit <a href="#">The King's Fund</a></i></p>		Positive	Negative	Neutral	Unsure
	Age			✓	
	Disability			✓	
	Sex			✓	
	Gender Re-assignment			✓	
	Marriage/civil partnership			✓	
	Pregnancy & maternity			✓	
	Race			✓	
	Religion or belief			✓	
	Sexual orientation			✓	
	Armed forces community			✓	
	Care leavers			✓	
	Health inequalities*			✓	
	Other (eg low income, caring responsibilities)			✓	
<p><b>Please provide a brief explanation of the answers above:</b> The policy and strategy are considered to have no equalities implications</p>					



Question	Answer	Comments
2. Is the proposed policy/service likely to affect relations between certain equality communities or to damage relations between the equality communities and the Council, for example because it is seen as favouring a particular community or denying opportunities to another?	<del>Yes</del> / No	
3. Could this policy/service be perceived as impacting on communities differently?	<del>Yes</del> / No	
4. Are any impacts identified above minor and if so, can these be eliminated or reduced by minor actions?  If yes, please agree actions with a member of the Corporate Equalities Working Group and list agreed actions in the comments section	Yes / No	<b>Actions:</b>
		<b>Actions agreed by EWG member:</b> .....
<p>If 'yes' to questions 2 - 4 a full impact assessment will be required unless comments are provided to explain why this is not felt necessary:</p> <p>Decision agreed by EWG member: .....</p>		
5. Is the policy/service specifically designed to tackle evidence of disadvantage or potential discrimination?	Yes / No	<b>Please provide brief summary:</b>
<b>Assessment completed by:</b>	Debbie Ess	
<b>Name</b>		
<b>Job title</b>	Corporate Performance Officer	
<b>Date completed</b>	02/10/2025	
<b>Reviewed by EWG member</b>	Allison Bingham	<b>Date</b> 14/10/2025

✓ Please tick to confirm completed EIA Pre-screening Form has been shared with Corporate Policy ([corporate.policy@west-norfolk.gov.uk](mailto:corporate.policy@west-norfolk.gov.uk))



# **Risk Management Policy 2025**

Policy name	Risk Management Policy			
Policy description	To proactively identify, understand, manage and review the risks involved in service delivery and associated with our plans and strategies, so as to encourage responsible and informed decision making.			
Responsible Officer	Debbie Ess, Corporate Performance Officer			
Version number	Date formally approved	Reason for update	Author	Review date
1	March 2016	Refresh		March 2019
2	26 March 2019	Planned refresh	G Greaves	March 2022
3	26 Sept 2022	Planned refresh	G Greaves	Sept 2025
4	20 January 2026	Planned refresh	D Ess	January 2029

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## **1 Introduction**

- 1.1 Given the wide range of activities undertaken by the council, we face a wide variety of risks including physical risks to people or property, financial loss, failure of service delivery, corporate governance and damage to reputation.
- 1.2 Effective risk management is a key tool in assisting the council to manage uncertainty in order to enable it to better achieve its corporate strategy. Risk management is intended to be a planned and systematic approach to the identification, assessment and management of the risks facing the council. It is essential that steps are taken to effectively manage those risks. Risk management supports innovative solutions as it carefully considers the benefits, alongside the risks, that may occur.
- 1.3 Insurance is a traditional way of protecting against some risks. However, not all risks can be insured against and other approaches are needed. Insurance has a direct cost and given financial challenges facing local government action taken to reduce risks can help minimise premiums and disruption to services.

## **2 Definitions**

- 2.1 Risk can be defined as an uncertain event or set of events which, should it occur, will have an effect upon the achievement of objectives.
- 2.2 Risk management can be defined as the process of identifying risks, evaluating their potential consequences and determining the most effective methods of controlling or responding to them.
- 2.3 Risk appetite is the amount of risk that an organisation is willing to seek or accept in the pursuit of its long-term objectives.

## **3 Policy Statement**

- 3.1 It is the council's policy to proactively identify, understand, manage and review the risks involved in service delivery and associated with our plans and strategies, so as to encourage responsible and informed decision making.
- 3.2 The council's corporate strategy sets out its objectives. The risk management approach described in this policy is key to identifying, assessing, mitigating, managing and reviewing risks to the achievement of the council's objectives.
- 3.3 The policy and strategy will be reviewed every three years, or earlier in the light of new guidance, to ensure it remains relevant to the needs of the council.

## **4 Scope**

- 4.1 The policy covers risks that could prevent the achievement of the council's corporate strategy. It does not cover health, safety and general welfare related risks and responsibilities which follow from legislation such as the Health and Safety at Work Act 1974. This is covered by the council's Health, Safety and General Welfare Policy.

## **5 Aims**

- 5.1 The purpose of this Risk Management Policy is to state the council's risk management objectives and approach. The processes required to implement this policy are contained in the Risk Management Strategy.

## **6 Objectives**

- 6.1 The purpose of risk management is to:
- Improve performance
  - Promote a risk aware culture to avoid unnecessary liabilities and costs, but to encourage the taking of calculated risks in pursuit of opportunities that benefit the council
  - Promote corporate governance by integrating risk management and internal control
  - Preserve and protect the council's assets, reputation and staff.
- 6.2 To achieve these objectives, the council will develop a systematic and consistent risk management approach that will:
- Implement effective risk management as a key element of good governance and rigorous performance management
  - Consider risk is an integral part of corporate and business planning and service delivery
  - Encourage considered and responsible risk taking as a legitimate response to opportunity and uncertainty
  - Achieve better outcomes for the council through a more realistic assessment of the challenges faced, through improved decision-making and targeted risk mitigation and control
  - Engender, reinforce and replicate good practice in risk management.

## **7 Benefits of risk management**

- 7.1 Effective risk management delivers benefits to individual services and the council as a whole. The key benefits include:
- A better, more informed, decision making process
  - The ability to manage the process of achieving objectives.

- 7.2 By delivering enhanced risk management practice and adhering to the Risk Management Strategy, the following additional benefits can be realised:
- Increased likelihood of achieving the council's objectives
  - More robust assessment of opportunities
  - Improved business planning through risk based decision making
  - Improved governance and controls
  - Enhanced stakeholder confidence and trust
  - Enhanced performance through an integrated approach
  - Effective allocation and use of resources
  - Improved organisational resilience.

## **8 Legal framework and relevant legislation**

- 8.1 Risk management is an integral part of internal control, and for local government a statutory requirement, defined in the Audit & Accounts Regulations 2003, as amended by the Accounts and Audit (Amendment) (England) Regulations 2006. Paragraph (1) of Regulation 4 (responsibility for financial management) states:

*'The relevant body shall be responsible for ensuring that the financial management of the body is adequate and effective and that the body has a sound system of internal control which facilitates the effective exercise of that body's functions and which includes arrangements for the management of risk.'*

- 8.2 Regulation 6 requires relevant bodies to conduct an annual review of the effectiveness of their system of internal audit. CIPFA's guidance on the Review of the System of Internal Audit, published in January 2009, defines the system of internal audit as:

*'The framework of assurance available to satisfy a local authority that the risks to its objectives, and the risks inherent in undertaking its work, have been properly identified and are being managed by controls that are adequately designed and effective in operation.'*

- 8.3 Risk management represents a part of the governance arrangements which are required to be reported on in the annual governance statement incorporated in the council's annual statement of accounts.
- 8.4 In addition to the above requirements there are several other specific duties that the council is obliged to observe including, as examples, responsibilities arising from the Civil Contingencies Act 2004, Health and Safety at Work Act 1974 and equality impact assessments under the Equality Act 2010.

## **9 Roles and responsibilities**

- 9.1 Risk management is all inclusive and every employee and member has a role to play. Specific roles and responsibilities are defined in the Risk Management Strategy.



## **10 Risk management approach**

- 10.1 To ensure it is effective, risk management needs to be aligned with corporate aims, objectives and priorities. The council's approach to embedding risk management is to create a culture that spreads best practice, identifies and communicates lessons learnt, and uses appropriate expertise.
- 10.2 Risk management has to be proactive to ensure that corporate and operational risks are:
- Identified
  - Assessed by considering the impacts and likelihoods of their occurrence
  - Effectively managed by identifying suitable controls and countermeasures, and assessing the mitigating actions proposed
  - Reviewing progress and emerging issues.
- 10.3 Effective risk management anticipates and avoids risks rather than dealing with the consequences of events happening.

## **11 Risk appetite**

- 11.1 Risk appetite refers to the council's attitude towards risk, which in turn dictates the amount of risk that it considers acceptable.
- 11.2 The council recognises that it must take risks. By taking risks can it achieve its aims and deliver beneficial outcomes to its customers. It must, however, take risks in a controlled manner, thus reducing its exposure to a level deemed acceptable by the council and by relevant auditors, regulators and inspectors.
- 11.3 Methods of controlling risks must be balanced in order to support innovation and the imaginative use of resources, especially when it is to achieve substantial benefit. Calculated controlled risks, such as accepting new opportunities or using innovative approaches for the benefit of the council, may be taken providing the risk exposure is within the council's 'risk tolerance' levels.
- 11.4 These are defined as: Acceptable risks – the risks associated with any proposed actions and decisions need to be clearly identified, evaluated and managed to ensure that risk exposure is acceptable. Particular care is needed in considering actions that could:
- Have an adverse effect on the council's reputation and/or performance
  - Undermine the independent and objective review of activities
  - Result in censure or fines being imposed by regulatory bodies
  - Result in financial loss.

- 11.5 Any threat or opportunity that could have a significant impact on the council's reputation or its services must be closely examined, and all risks clearly evaluated and referred to the Executive Team. Where there is risk that could potentially have a corporate impact on the council, it must be considered by the Executive Team.
- 11.6 Prohibited risks – risks are not acceptable where they could result in physical harm; non-compliance with legislation or government regulations; or non-compliance with council policy, rules and procedures. Therefore, any opportunity or innovative approach that may result in such outcomes must not be pursued.
- 11.7 The organisation's current overall risk appetite is defined as 'open'. The council is prepared to consider all delivery options and select those with the highest probability of productive outcomes, even when there are elevated levels of associated risk.

## **12 Risk management training**

- 12.1 Risk management training will be provided to relevant officers with the aim of ensuring that they have the skills necessary to identify, appraise and control the risks associated with the services they provide and projects that they manage. Elected members will receive training on risk so that they can consider the implications of risk whilst engaged with council activities.

## **13 Health implications**

- 13.1 The strategy is a key part of the council's governance framework and will contribute towards wider health policies through mitigation measures.

## **14 Equalities implications**

- 14.1 The policy is considered to have no equalities implications.

## **15 Reference documents**

- 15.1 The policy provides direction to the council's Risk Management Strategy.

## **16 Additional information or resources**

- 16.1 The related Risk Management Strategy and Strategic and Operational Risk Register can be found on the Intranet.
- 16.2 Further information can be obtained from Corporate Governance.

## **17 Implementation/distribution**

- 17.1 The policy will be distributed to senior managers, staff and members.



# **Risk Management Strategy 2025**

Policy name	Risk Management Strategy			
Policy description	The risk management approach described in this strategy is key to identifying, assessing, mitigating, managing and reviewing risks to the achievement of the council's objectives.			
Responsible Officer	Debbie Ess, Corporate Performance Officer			
Version number	Date formally approved	Reason for update	Author	Review date
1	March 2016	Refresh		March 2019
2	26 March 2019	Planned refresh	G Greaves	March 2022
3	26 Sept 2022	Planned refresh	G Greaves	Sept 2025
4	20 January 2026	Planned refresh	D Ess	January 2029

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## **1. Introduction**

- 1.1 Risk management can be defined as the process of identifying risks, evaluating their potential consequences and determining the most effective methods of controlling or responding to them.
- 1.2 The council's risk management objectives and approach are stated in the Risk Management Policy. This strategy explains the processes required to implement the policy and provides templates designed to evaluate the effect of a risk.
- 1.3 The purpose of risk management is to:
  - Improve performance
  - Promote a risk aware culture to avoid unnecessary liabilities and costs, but to encourage the taking of calculated risks in pursuit of opportunities that benefit the council
  - Promote corporate governance by integrating risk management and internal control
  - Preserve and protect the council's assets, reputation and staff.
- 1.4 The policy and strategy will be reviewed every three years, or earlier in the light of new guidance, to ensure it remains relevant to the needs of the council. The next review will take place no later than January 2029.

## **2. Legal framework and relevant legislation**

- 2.1 Risk management is an integral part of internal control, and for local government a statutory requirement, defined in the Audit & Accounts Regulations 2003, as amended by the Accounts and Audit (Amendment) (England) Regulations 2006. Paragraph (1) of Regulation 4 (responsibility for financial management) states:

*'The relevant body shall be responsible for ensuring that the financial management of the body is adequate and effective and that the body has a sound system of internal control which facilitates the effective exercise of that body's functions and which includes arrangements for the management of risk.'*

- 2.2 Regulation 6 requires relevant bodies to conduct an annual review of the effectiveness of their system of internal audit. CIPFA's guidance on the Review of the System of Internal Audit, published in January 2009, defines the system of internal audit as:

*'The framework of assurance available to satisfy a local authority that the risks to its objectives, and the risks inherent in undertaking its work, have been properly identified and are being managed by controls that are adequately designed and effective in operation.'*

- 2.3 Risk management represents a part of the governance arrangements which are required to be reported on in the annual governance statement incorporated in the council's annual statement of accounts.

- 2.4 In addition to the above requirements there are several other specific duties that the council is obliged to observe including, as examples, responsibilities arising from the Civil Contingencies Act 2004, Health and Safety at Work Act 1974 and equality impact assessments under the Equality Act 2010.

### **3. Risk management overview**

- 3.1 Risk management consists of initially defining the risk appetite and then applying four basic processes:

1. Identifying risks
2. Evaluating
3. Minimising, controlling and responding
4. Monitoring and reporting

### **3.2 Risk appetite**

This is the amount of risk that an organisation is willing to seek or accept in the pursuit of its long-term objectives. The council's risk appetite is defined in the Risk Management Policy as 'open', which means that the council is prepared to consider all delivery options and select those with the highest probability of productive outcomes, even when there are elevated levels of associated risk.

### **3.3 Identify the risk**

The purpose of this stage is to identify anything that might affect the achievement of the council's objectives and assess what that effect might be. The question to ask is 'What might possibly present itself in the course of delivering the objectives, which has the capacity to threaten or improve the success?' Once identified, the extent to which it might affect the objectives needs to be considered.

A number of approaches are taken to identify risks to the council at the earliest opportunity and ensure that they are managed from a very early stage. These include:

- Regular monitoring of the Corporate Strategy
- Regular monitoring of committee and performance monitoring reports
- Regular reviews by Executive Team to ensure all strategic and operational risks have been recorded on the Corporate Risk Register and accurately assessed
- Robust processes at the commencement of projects, particularly major ones, and ongoing monitoring
- Use of Internal Audit and peer reviews
- Horizon scanning informed by professional and advisory bodies such as the Local Government Association.

### **3.4 Evaluate the risk**

This stage develops a greater understanding of each risk, its impact and the likelihood of those consequences. It provides an input to risk evaluation and to decisions on how risk will be managed.

The likelihood and impact criteria should be considered during the evaluation of the risk by the risk owner and with wider insight from Corporate Leadership Team. The scoring is based upon officer judgements and may be informed through external independent sources for example from professional services.

## Likelihood

Score/Criteria Definition	1 Rare	2 Unlikely	3 Possible	4 Likely	5 Almost certain
<b>Description</b>	The likelihood of the risk has been minimised to a negligible possibility	The risk is technically possible but an occurrence is not foreseeable in the medium-long term	The risk is a real possibility but the likelihood of an occurrence in the short-medium term is small	The risk is probably going to occur at some point in the medium term, possibly sooner	The risk is probably going to occur imminently
<b>Timeframe</b>	Will occur at some point in the next 50 years	Will occur at some point in the next 25 years	Will occur at some point in the next 10 years	Will occur at some point in the next 5 years	Will occur at some point in the next year
<b>Probability</b>	10% or less	Between 10-30%	Between 30-50%	Between 50-85%	85% or more

## Impact

Score/Criteria Definition	1 Insignificant	2 Minor	3 Moderate	4 Major	5 Extreme
<b>Impact on service</b>	Little	Some	Significant	Service not available for 2-7 days	Service not Available for >7 days
<b>Personal safety</b>	No injury	Minor injury	Violence or threat of serious injury	Extensive or multiple injuries	Fatality
<b>Financial loss</b>	<£25,000 or 1% of budget	>£25,000 or >2.5% of budget	>£175,000 or >5% of budget	>£500,000 or >10% of budget	>£1m or >15% of budget
<b>Legal &amp; Regulatory</b>	Minor civil litigation or regulatory criticism	Minor regulatory enforcement	Major civil litigation and/or public enquiry	Major civil litigation and/or national public enquiry.	Section 151 or government intervention or criminal charges
<b>Corporate objective</b>	No effect on delivery	Little effect on delivery	Possible impact on delivery	Significant impact on delivery	Non delivery
<b>Environmental impact</b>	None or insignificant	Minor damage	Moderate damage	Major damage	Significant damage locally or nationally
<b>Reputation</b>	No damage	Minimal damage (minimal coverage in local press)	Significant coverage in local press	Coverage in national press	Requires resignation of Chief Executive or Leader
<b>Climate change</b>	No negative impact upon CO2 emissions	Minor negative Impact upon CO2 emissions	Major negative impact upon CO2 emissions	Significant negative impact upon CO2 emissions	Critical negative impact upon CO2 emissions



The assessments for each impact criteria should inform ongoing mitigation measures and risk actions. An overall score is arrived at and “sense checked” by Corporate Leadership Team.

Apply the definitions of likelihood and impact to establish the risk score and rating using the following risk matrix. This will determine what level of action is required and who by. The categories for likelihood and impact are shown below.

### Risk matrix

Risk Scoring Matrix		IMPACT				
		1	2	3	4	5
		Insignificant	Minor	Moderate	Major	Extreme
LIKELIHOOD	5 Almost Certain	(5) G	(10) A	(15) R	(20) R	(25) R
	4 Likely		(8) G	(12) A	(16) R	(20) R
	3 Possible		(6) G	(9) G	(12) A	(15) R
	2 Unlikely			(6) G	(8) G	(10) A
	1 Rare					(5) G

For example, a risk that is ‘likely’ to occur, and has a ‘minor’ impact will score  $4 \times 2 = 8$  which is a ‘low’ risk.

<b>High 15-25</b>	Risks scored at this level represent a high threat to the delivery of council objectives and service delivery and should be treated as a priority, action is required to reduce the rating to a score within tolerance or removed. Reporting on progress will be required to CLT/ Audit Committee/Cabinet until risk level is reduced to tolerance.
<b>Medium 10-12</b>	Risks scored at this level represent a medium threat to the delivery of council objectives and service delivery, proportionate mitigation and regular monitoring required. These risks can be managed at operational/ service level but regular management review of assurance on control effectiveness should occur. Routine reviews should also be carried out to ensure there is no change.
<b>Low 5-9</b>	Risks scored at this level represent a low threat to the delivery of council objectives and service delivery. Review required to ensure risk score does not change/increase, however these risks can be managed operational/ service level.
<b>Very Low 0-4</b>	Risks scored at this level represent an insignificant threat to the delivery of council objectives and service delivery. No further action is required.

### 3.5 Minimising, controlling and responding

When deciding how to manage risks, the cost effectiveness of implementing proposed controls needs to be considered. There is little benefit to be gained from pursuing a course of action if the cost of controlling a risk outweighs the benefits to be gained.

There are four basic ways of responding to risk:

Avoidance	Deciding not to continue or proceed with the activity in view of the level of risk involved. This may be as a result of the cost of mitigating the risk being too high, or the consequences being too adverse. (Note: statutory requirements cannot be avoided).
Transfer	Involves another party bearing or sharing the risk, a typical example being the use of insurance. (Note: ultimate responsibility to undertake statutory requirements remains with the Council even if third party provision is engaged).
Mitigate	Ensuring existing controls are effective by periodic review and testing, and implementing additional controls where necessary.
Acceptance	Certain risks cannot be adequately treated by any of the above. In such cases, there is no alternative but for the Council to accept the residual risks concerned. Details of how these risks and their possible effects are to be managed must be recorded in the risk register at corporate, directorate or project level as appropriate, and subject to regular review.

### 3.6 Monitoring and reporting

Corporate Leadership Team reviews the strategic and operational risk register at regular intervals to assess if any risk has increased, reduced or stopped altogether, or if new risks need to be added.

The Terms of Reference for the Audit Committee state that the purpose of an audit committee is to provide independent assurance of the adequacy of the risk management framework, and as such one of its functions is to consider the effectiveness of the council's risk management arrangements.

The committee will therefore receive regular updates on the strategic and operational risk register and will consider the effectiveness of the Risk Management Strategy.

Reports to committees will include an appraisal of all associated risks and their implications. This is specified in the mandatory report template.

Where officers have concerns about risks, they should be reported to the relevant director or the Governance team. These concerns may for example include:

- Operational risks that have identified a potential strategic risk
- Risks that have not been controlled within the pre-agreed timescales
- Risks that have increased since initial evaluation
- An identified risk occurs and results in failure/loss due to inadequate controls

- Risks that may need to be moved to a new owner
- Risks that become too unwieldy to manage at the current level
- Risks that remain very high even after mitigations are implemented
- Risks that impact on more than one service/project or function if the risk event materialises
- Risks that move outside the appetite boundaries.

Corporate Leadership Team will determine whether risks move from the operational level to the strategic level.

#### **4. Strategic and operational risk register**

- 4.1 The strategic and operational risk register records high level risks that pose a threat or opportunity to the council's ability to operate and deliver services that could have an adverse effect on public wellbeing and affect our ability to provide important public services or corporate strategy objectives.
- 4.2 Executive Team are responsible for identifying risks that have a strategic and corporate impact. The Governance team should be notified of any such risk so that it can be added to the strategic and operational risk register and included in the next review by Corporate Leadership Team.
- 4.3 The register is reviewed by the Corporate Leadership Team on a regular basis. Any existing entries on the register are considered for changes to the nature of the risk, progress to be reported and any adjustments to the risk scores. Risks that are no longer relevant are removed and new risks considered in the context of current circumstances are added.
- 4.4 Following each review, an overview of changes to the register is provided to the Audit Committee.

#### **5. Major project risks**

- 5.1 A risk register will be maintained for each project on the list of approved major projects. Oversight of risk will be provided via the Officer Major Project Board and Member Major Project Board.
- 5.2 For projects at concept stage and not on the approved list of major projects risk oversight will be via the officer Project Development Group.

#### **6. Roles and responsibilities**

- 6.1 Risk management is the responsibility of everyone. It is important that risk management becomes part of daily routines to ensure achievement of the council's objectives is not jeopardised by unrecognised risks.

All council employees and members are responsible for ensuring there are robust and fit-for-purpose systems of internal control and risk management in place; and they are aware of the risks that:

- they are empowered to take
- must be avoided or reported upwards.

## 6.2 **Members**

The Leader is responsible for acting as lead councillor for risk management.

The Audit Committee has specific responsibility for the scrutiny of risk management. The committee receives the triennial review of the Risk Management Policy and Strategy and periodic reports on the update of the Corporate Risk Register. It is the committee's responsibility to ensure that risks are being actively managed.

The risk management policy and strategy are approved by Cabinet.

## 6.3 **Executive Team**

Ultimately the Executive Team is responsible for managing risk. The responsibility cannot be devolved down, although actions to mitigate risk can be assigned to officers.

Corporate Leadership Team must inform the Section 151 Officer of any financial viability or resilience issues as soon as they emerge so that any appropriate action that may be required can be taken.

In addition, Executive Team should:

- Nominate a member of Executive Team with overall responsibility for risk management, currently the Chief Executive Officer
- Identify risks within their respective directorates through section and project meetings.
- Take ownership of risks within their respective directorates and assign a responsible officer to all significant service risks
- Receive regular updates on identified and any new significant emerging risks within their directorate
- Ensure that the risk management process is reviewed on a regular basis.

## 6.4 **Section 151 Officer**

The Section 151 Officer has a responsibility to monitor the viability and resilience of the council's finances and take appropriate action if required to ensure the ongoing financial sustainability of the council. The officer must be informed of any potential financial risk arising from project or service activities as it emerges.

## 6.5 **Service managers**

Service managers are responsible for raising awareness of the risk management strategy in their own service area and notifying the Executive Team of any significant risks.

Service managers, in conjunction with their assistant director, should:

- Lead reviews of the operational risks relating to their services
- Ensure a responsible officer is assigned to manage significant risks
- Identify resources to address the highest priority risks
- Monitor progress on a regular basis

- Review the risks on an annual basis and when new situations arise
- Ensure committee reports include an appraisal of all associated risks and their implications.

## **6.6 Project managers**

Managers of major and capital projects are responsible for raising awareness of the strategy in their own projects and should monitor the project risk register on a regular basis. Any significant risks should be notified to the Executive Team.

Project managers, in conjunction with their assistant director, should:

- Lead reviews of the operational risks relating to their projects
- Ensure a responsible officer is assigned to manage significant risks
- Identify resources to address the highest priority risks
- Monitor progress on a regular basis
- Review the risks on an annual basis and when new situations arise.

## **6.7 Directors of council owned companies**

Councillors and senior council officers are appointed as company directors on council owned companies such as West Norfolk Housing Company Ltd. There is a responsibility upon board directors to consider the risk management arrangements in place for these types of company.

## **6.8 Governance team**

This team has responsibility for coordinating the implementation of the risk management strategy and reviewing the policy and strategy. This will include updating the corporate risk register, reporting where required to Corporate Leadership Team, Audit Committee and Cabinet and supporting ongoing communication and development.

## **6.9 Internal Audit**

Audit of the risk management process is independently reviewed by Internal Audit to avoid a conflict of interest. Internal Audit can provide the Audit Committee with independent assurance as to the robustness of the council's risk management arrangements.

Internal auditors will consider any potential unidentified risks during their audit work and bring any issues to the attention of management where necessary.

The council's Fraud and Corruption Risk Register is maintained by Internal Audit. This forms part of the internal control environment and mitigation measures.

## **6.10 Health and safety risk management**

The ongoing management of these types of risks is covered by the council's Health, Safety and Welfare General Policy.

Each directorate is responsible for undertaking their own annual risk assessments with support from the Corporate Health and Safety Group.

## **7. Risk management training**

Risk management training is provided to relevant officers with the aim of ensuring that they have the skills necessary to identify, appraise and control the risks associated with the services they provide and projects that they manage. Elected members will receive training on risk so that they can consider the implications of risk whilst engaged with council activities.

## **8. Health implications**

The strategy is a key part of the council's governance framework and will contribute towards wider health policies through mitigation measures.

## **9. Equalities implications**

The strategy is considered to have no equalities implications.

## **10. Reference documents**

The strategy supports the council's Risk Management Policy.

## **11. Additional information or resources**

The related Risk Management Policy and Strategic and Operational Risk Register can be found on the intranet. Further information can be obtained from the Governance team.

**AUDIT COMMITTEE REPORT**

REPORT TO:	Audit Committee		
MEETING DATE:	17 November 2025		
TITLE:	Annual Report to the Audit Committee from the Shareholder		
REPORT AUTHOR:	Monitoring Officer		
OPEN/EXEMPT	Open	WILL BE SUBJECT TO A FUTURE CABINET REPORT:	No

**REPORT SUMMARY**

SUMMARY:
<p>Audit Committee's Terms of Reference state:</p> <p><i>Receive assurance that there is a sound system of control, and risk management in place by means of an annual report from the Shareholder Committee for the wholly owned companies.</i></p> <p>This report submits an 'Annual Assurance Report on Council-Owned Companies' from the Shareholder to the Audit Committee attached as Annex 1 for Audit Committee's consideration.</p>
KEY ISSUES:
<p>The purpose of the Annual Assurance Report is to set out how the Shareholder has been holding the Council's wholly owned Companies ("Council Companies") to account, to provide assurance that there is sound system of internal control and risk management in place with regards to the Council's Companies, and that where there are gaps, these have been identified for action.</p> <p>The purpose of the Annual Assurance Report is not to scrutinise the business of the Council Companies; it is to set out the governance framework within which the Council Companies operate to provide assurance to the Audit Committee that there is a sound system of internal control and risk management in place.</p>
OPTIONS CONSIDERED:
N/a
RECOMMENDATIONS:
<ol style="list-style-type: none"> <li>1. The Annual Assurance Report from the Shareholder attached as Annex 1 is received by the Audit Committee with thanks to the Shareholder.</li> <li>2. The Audit Committee is invited to formulate any recommendations and feedback to the Shareholder in response to the Annual Assurance Report.</li> </ol>
REASONS FOR RECOMMENDATIONS:
<p>To fulfil the Audit Committee's Terms of Reference in providing assurance over the Council Companies.</p> <p>The Annual Assurance Report forms a key part of risk mitigation of the following corporate risk:</p>

**R12 Council owned companies** *Managing performance, finances, liabilities and the relationship between the Council and its wholly owned companies in accordance with the governance agreements*





# ANNUAL ASSURANCE REPORT ON COUNCIL-OWNED COMPANIES

## FROM THE SHAREHOLDER TO THE AUDIT COMMITTEE

### 1. PURPOSE AND SCOPE

- 1.1 The purpose of this report from the Shareholder is to set out how it has been holding the Council's wholly-owned Companies ("**Council Companies**") to account, to provide assurance that there is sound system of internal control and risk management in place with regards to the Council's Companies, and that where there are gaps, these have been identified for action.
- 1.2 This annual report is presented as part of the Audit Committee's Terms of Reference.
- 1.3 The report covers: West Norfolk Housing Company Ltd (WNHC), West Norfolk Property Limited (WNPL) plus Alive West Norfolk (AWN).
- 1.4 The purpose of this report is not to scrutinise the business of the Council Companies; it is to set out the governance framework within which the Council Companies operate to provide assurance to the Audit Committee that there is a sound system of internal control and risk management in place.

### 2. WHOLLY OWNED COMPANIES

- 2.1 For the benefit of Audit Committee Members, a brief background is set out of each Council Company in order to provide relevant context.
- 2.2 West Norfolk Housing Company Ltd (WNHC):

- 2.2.1 WNHC was established for the purpose of holding and managing social housing in the area of King's Lynn and West Norfolk. WNHC is a Registered Provider of Social Housing and registered as such with the Regulator of Social Housing.
- 2.2.2 WNHC currently own the freehold for 47 affordable homes purchased using loans with the Council of £3.2m secured against the properties and grant funding. These properties are currently valued at £5m.
- 2.2.3 WNHC is due to acquire approximately 58 affordable homes in the next 6 months by way of a mixture of drawing down on loan facilities with the Council (once agreements are entered) and grant funding.
- 2.2.4 The properties are managed on behalf of WHNC by a housing association - Broadland Housing Association - in respect of which there is a formal agreement in place.
- 2.2.5 WNHC does not directly employ any staff but a number of Council officers undertake work for the company including those appointed as directors of the company under a Service Level Agreement (SLA) with the Council. The Council provides various support services to WNHC under the SLA.

## 2.3 West Norfolk Property Limited (WNPL)

- 2.3.1 West Norfolk Property Limited holds and manages properties to rent on a commercial basis, which are currently leased from the Council. The portfolio currently totals 78 properties, with further units expected from new schemes.
- 2.3.2 WNPL's current pipeline of future properties consists of the private rented sector units on the Council's remaining housing development sites.

2.3.3 The properties are managed on behalf of WNPL by a property management company – Touchstone Property Management - in respect of which there is a formal agreement in place.

2.3.4 WNPL does not directly employ any staff but a number of Council officers undertake work for the company including those appointed as directors of the company under a Service Level Agreement (SLA) with the Council. The Council provides various support services to WNPL under the SLA.

## 2.4 Alive West Norfolk (AWN)

2.4.1 The Council established Alive West Norfolk (AWN) in 2018 as a company limited by guarantee. It has been trading as a Local Authority Controlled Company since July 2019, when AWN commenced provision of leisure and cultural services as part of a management agreement with the Council

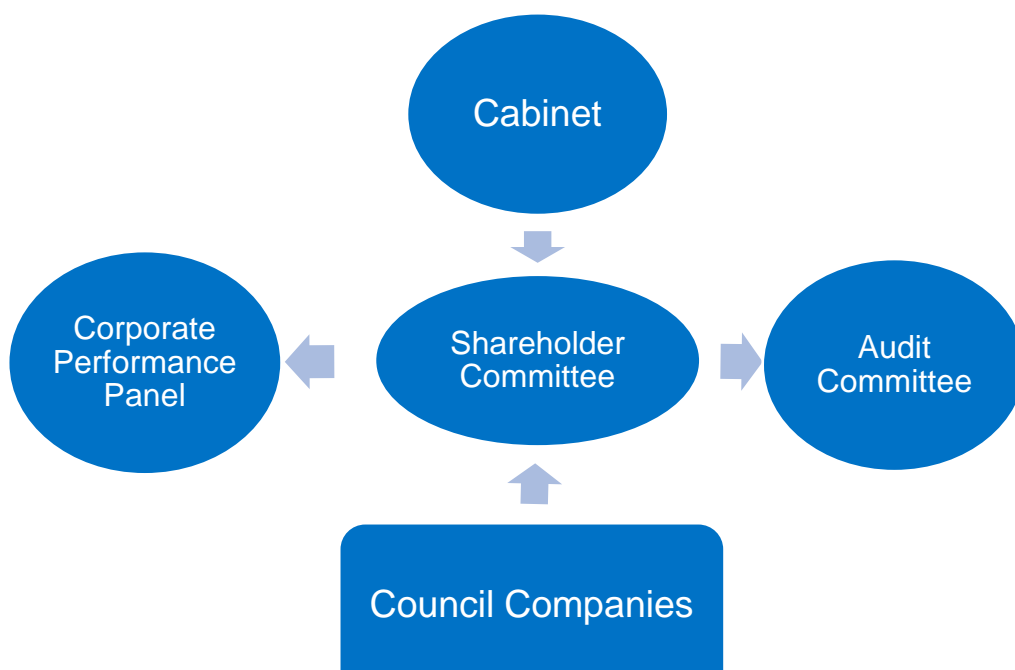
2.4.2 In July 2024, Cabinet resolved to transfer the leisure and cultural services from Alive West Norfolk (AWN) to an in-house function of the Council.

2.4.3 This transfer took effect from April 2025.

2.4.4 AWN has resolved to wind itself up, but is still navigating relevant due diligence before the company can be closed.

### 3. GOVERNANCE FRAMEWORK

#### 3.1 Summary



#### 3.2 Shareholder Governance Framework

- 3.2.1 The Council may establish companies which are wholly-owned by the Council (hereafter “Council Companies”). Council Companies are separate legal entities, governed by their own Boards and subject to company law.
- 3.2.2 Any company established by the Council in which the Council exercises the majority control – whether limited by shares or limited by guarantee – shall be considered a Council Company.
- 3.2.3 The Shareholder Function is an executive function. The Shareholder Function is exercised via a sub-committee of Cabinet known as the Shareholder Committee, with terms of reference approved by Cabinet and officer delegation set out in the Scheme of Delegation.

### Shareholder role

- 3.2.4 The Terms of Reference for the Shareholder Committee are attached as Appendix 1, and include approving business plans, holding companies to account for delivery, approving governance documents and other reserved matters.

### Accountability for the Shareholder

- 3.2.5 Scrutiny: As a sub-Committee of Cabinet, any item on the Shareholder Committee agenda can be called into the Policy Review and Development Panels. The Forward Work Programme for the Shareholder Committee appears in the agenda for review at each Panel meeting.
- 3.2.6 Audit: The Shareholder Committee's Terms of Reference specifies that Audit Committee is to receive assurance on internal control and risk management for each company. Audit Committee's Terms of Reference within the Council's Constitution state that they receive assurance that there is a sound system of control and risk management in place by means of an annual report from the Shareholder Committee for the wholly owned companies. Audit Committee also has authority to approve the Statement of Accounts which include the Group Accounts of the Companies.

### Shareholder Committee Work programme

- 3.2.7 The most up-to-date Shareholder Committee Work Programme is attached as Appendix 2, which demonstrates the cyclical nature of the governance and internal control assurance processes for holding the Council Companies to account.

### Governance Document Framework

- 3.2.8 WNPL and WNHC operate within a defined Governance Document Framework which sets out how it is managed, controlled, and overseen by the Council as Shareholder.
- 3.2.9 This framework ensures clarity of roles, transparency in decision-making, and compliance with both company law and public sector governance standards.
- 3.2.10 The key governance documents are:
- a. Shareholder Agreement: Defines the relationship between the Council (as Shareholder) and the Council Company. Sets out reserved matters, reporting requirements and decision-making rights retained by the Council.
  - b. Business Plan: Sets out the Council Company's strategic direction, financial forecasts and delivery priorities. Approved annually by the Board and Shareholder Committee to ensure alignment with Council's objectives.
  - c. Articles of Association The company's constitution, which sets out governance rules, director roles, quorum, voting rights and other statutory provisions under the Companies Act.
  - d. Service Level Agreements (SLAs) Formal agreements covering the provision of corporate and support services (e.g. Finance, Legal, ICT) by the Council to the company, including performance standards and cost recovery arrangements.
  - e. Scheme of Delegation Details the levels of authority within the Company, distinguishing decisions reserved for the Board, management or the Shareholder. Ensures accountability and clarity of decision-making.
  - f. Reserved Matters Specifies the key strategic or financial decisions that require formal Shareholder approval (e.g. borrowing, director appointments, major investments). Provides a control mechanism for the Council while allowing operational independence.

- g. Risk Register: Sets out how risks are identified, monitored, and mitigated. Integrates with the Council's corporate risk management arrangements and supports transparent reporting.
- h. Financial Protocols: Establish reporting cycles and audit requirements to ensure financial probity and consistency with the Council's group accounting standards.
- i. Internal Audit Programme: Delivered through the Council's Internal Audit function to provide independent assurance on financial controls, governance compliance, and risk management within the companies.
- j. Policies and Codes of Conduct Cover ethical behaviour, probity, conflicts of interest, whistleblowing, procurement, and data protection – ensuring companies adhere to the same standards as the Council.

3.2.11 The revised and updated SLA for WNHC is still to be reviewed and completed.

3.2.12 KPIs between the Shareholder and WNHC and WNPL need to be developed for inclusion in the Business Plans.

3.2.13 Otherwise, the Governance Document Framework for WNPL and WNHC is now well established and embedded.

#### Information Management

3.2.14 Robust information management arrangements are in place to ensure that records relating to the Council's Companies are stored securely, consistently and in line with good governance expectations. Agendas and minutes are recorded within Mod.Gov pursuant to the Companies utilising the Council's Democratic Services team via the SLAs in place to provide their secretariat function. This ensures an audit trail, transparency of Board decisions and structured retention of formal papers.

- 3.2.15 Governance documents are stored within a secure Microsoft Teams workspace established for each Company, acting as the central repository for operational and working-level documents. Access is controlled through permissions to ensure that only authorised officers and members have visibility of sensitive or commercially confidential information.
- 3.2.16 Together, these arrangements provide a clear and secure corporate memory for the Council Companies, support continuity of governance, enable efficient internal and external audit access and align with best practice on maintaining well-governed, transparent and securely managed company records.

**The remainder of this report will now consist of a deep dive into each Council Company's governance framework**

## **4. WEST NORFOLK HOUSING COMPANY LTD**

### **4.1 Overview**

The Shareholder has access to WNHC's minutes and agendas as part of the Shareholder Agreement. In this section the Shareholder will set out its assessment of the work of the WNHC Board with regards to the principles of good governance, internal control and risk management.

The Board has met 9 times since September 2024 and routinely engages together as the Board by email with the support of officers working under the SLA. The Board has also established an Audit and Risk sub-Committee.



WNHC is operating within a sound and maturing governance framework.

There is consistent Board-level attention to statutory duties, performance, financial control and risk management. Meeting structures are well-established, papers are comprehensive and discussions show clear challenge, accountability, and follow-up on agreed actions.

Key agenda items include:

- Audit and Accounts – including attendance of external auditors and presentation of findings;
- Operational and Financial Updates;
- Business Plan development;
- Risk Register Updates;
- Statutory/Governance Updates – covering compliance, training, indemnity, and policy adherence;
- Complaints and Tenant Assurance; and
- Work Plan and Forward Planning.

This consistent approach provides strong assurance that governance and internal control systems are embedded and functioning effectively

## **4.2 The Board**

The Board is made up of five independent Directors, one officer Director and one elected member Director.

Key governance features of the Board include:

- Declarations of Interest are routinely recorded, ensuring transparency and compliance with the Companies Act 2006.

- A Combined Board Skills Matrix is maintained and is up to date as of May 2025 when the latest appointment to the Board was made. This Skills Matrix enables gaps to be identified to formulate direction for future appointments.
- Officer Support and Capacity - the Board has actively discussed and recognised the need for dedicated officer resource to support the Board with its work, particularly around the Company Secretary function. Officer support is provided via the SLAs and recharged to WNHC.
- Director Indemnity Insurance - Directors' insurance is obtained through the Council and the Council additionally provides an indemnity to each Board Member in respect of any losses incurred in undertaking Director duties which are not covered by the insurance policy. Appropriate caveats are in place to disclaim any such indemnity where there has been deliberate wrongdoing by the Board Member.
- New Appointments and Induction process - new Board members have been appointed following interview and skills assessment. An Induction Pack has been adopted for new Directors which includes:
  - Code of Conduct
  - Governance Handbook
  - Probity Policy
  - Board Terms of Reference
  - Roles and Responsibilities
  - Professional Boundaries
  - Board Effectiveness Policy
  - Board Membership and Removal Policy
  - Whistle Blowing Policy
  - Risk Management Policy
  - Gifts and Hospitality Policy

### **4.3 Risk Management and Assurance**

Risk management is a well-established feature of the company's governance cycle, with the Risk Register presented and discussed as a standing item.

Effective Risk Oversight includes:

- Audit & Risk Committee Integration Risk discussions at committee level are fed back to the Board for visibility and assurance.
- Dynamic Risk Register New and emerging risks are captured (e.g. Local Government Reorganisation, pipeline delivery, funding dependencies, judicial reviews), and mitigations are updated regularly.
- Risk Movements and Downgrades Risks have been adjusted in line with control improvements or external changes.
- Governance Risks Skills matrix review and governance capacity issues addressed through Board appointments and officer support discussions.
- Financial and Delivery Risks Key risks around interest rate movements, funding agreements and cashflow are actively monitored with planned mitigations.

The Board's proactive engagement and regular review cycle indicate embedded risk governance and a culture of risk management.

## **4.4 Financial Management and Internal Controls**

WNHC exhibits strong financial awareness, with extensive Board scrutiny of budgets, cashflow and investment decisions.

Ensors are appointed as the external financial auditor of WNHC's financial accounts.

Effective Financial Management includes:

- **Audit and Accounts Oversight:** External auditors, Ensors, attend meetings, providing assurance on financial statements and control effectiveness.

- **Budget and Forecasting:** The Board reviews annual budgets and medium-term (four-year) financial forecasts, with requests for enhanced reconciliation, variance analysis and narrative context.
- **Funding Arrangements and Heads of Terms:** The Board is in a negotiation process on loan facilities from the Council. The Board engages its own Solicitors and financial modelling consultants to advise it independently of the Council.
- **Cashflow Management:** Regular updates ensure liquidity risks are understood and mitigated. Scenario modelling and forward planning support decision-making.
- **Rent Setting:** Annual rent reviews are considered by the Board based on policy compliance and affordability.

This consistent attention to financial governance provides substantial assurance over the adequacy of internal financial control and stewardship.

## 4.5 Operational and Compliance Assurance

Operational updates are standing items, with the Board addressing day-to-day service delivery and compliance performance.

Examples include:

- Regulatory Compliance Fire Risk Assessments are obtained and actions monitored, upcoming changes to Social Housing regulation are monitored with regular assurance sought from Broadland Housing on compliance.
- Repairs and Maintenance Performance issues reviewed, improvement plans requested, and service provider.
- Contract Management Areas of improvement are identified within the arrangement with Broadland Housing.
- Complaints Handling WNHC is now fully compliant with the Housing Ombudsman Complaint Handling Code, and the Board has strengthened oversight by retaining direct involvement in Stage 2 reviews.

- Code of Governance WNHC have adopted the National Housing Federation's Code of Governance 2020 as recommended by the Regulator of Social Housing and approved by the WNHC Board.

## **4.6 Health and Safety Governance**

Regular updates are provided to the Board. Health & Safety training for Board members was arranged via the Council's Corporate Health & Safety Team.

WNHC has approved adding Health & Safety to the SLA for expert support, ensuring technical assurance and policy compliance.

The Shareholder wishes to see the WNHC's approach to Health and Safety mature in line with the Council's risk management actions in place regarding Health and Safety.

## **4.7 Business Planning and Strategic Governance**

The Board maintains oversight of long-term direction and portfolio growth through regular business plan updates.

Key examples:

- Business Plan Delivery cyclical assessment, planning and development of the Business Plan and Delivery Plans is in place.
- Development Pipeline Oversight of housing development schemes, including management of delays, cost impacts and funding dependencies.
- Section 106 Acquisitions Board consideration of opportunities balanced with prudence around financial and cashflow risks.
- Local Authority Housing Fund Delivery phasing, costs, and completion milestones actively tracked, with risk of delay recognised and mitigated.

- Strategic Policy Context The Board engages with wider housing and homelessness strategies, recognising WNHC's contribution to Council and regional objectives.

WNHC exists to address a delivery gap in the Council's Corporate Strategy and it is necessary that both the Council and WNHC regularly review WNHC's relevance and role in addressing that delivery gap. The direction of the Council's Corporate Strategy and the impact of Local Government Reorganisation will need to be conveyed to WNHC to enable it to strategically review its Business Plan.

#### **4.8 Assurance Enhancement Shareholder Recommendations**

- Engagement with the Council on future strategic direction and the Council's delivery gap against the Corporate Strategy to support development of WNHC's future Business Plan.
- The full suite of Governance documents between the Council and WNHC are due for a deep dive review.
- Continue to develop the Board make-up against the Skills Matrix.
- Adopt KPIs with the Shareholder to improve accountability of WNHC to the Shareholder.
- Continue strengthening officer governance capacity and officer support.
- Continue embedding health and safety assurance reporting and KPIs with the management company.
- Fully utilise the Internal Audit function of the Council within the agreed resource available to strategically audit key aspects of the business.

## 5 WEST NORFOLK PROPERTY LTD

### 5.1 Overview

The Shareholder has access to WNPL's minutes and agendas as part of the Shareholder Agreement. In this section the Shareholder will set out its assessment of the work of WNPL Board with regards to the principles of good governance, internal control and risk management.

The Board has met 6 times since September 2024 and routinely engages together as the Board by email with the support of officers working under the SLA.

WNPL is operating within a sound and maturing governance framework.

There is consistent Board-level attention to statutory duties, performance, financial control and risk management. Meeting structures are well-established, papers are comprehensive and discussions show clear challenge, accountability, and follow-up on agreed actions.

Key features:

- Governance processes are formalised and consistent.
- Adoption of a complete suite of Governance documents.
- Financial management and audit arrangements are transparent.
- Risk management is embedded and dynamic.
- Operational oversight and housing delivery monitoring are active.
- Decision-making is properly delegated and recorded.

This consistent approach provides strong assurance that governance and internal control systems are embedded and functioning effectively.

## 5.2 The Board

The Board is made up of two independent Directors, one officer Director and two elected member Director.

Key governance features of the Board include:

- Declarations of Interest are routinely recorded, ensuring transparency and compliance with the Companies Act 2006.
- A combined Board Skills Matrix is maintained and is up to date as of May 2025 when the latest appointment to the Board was made. This Skills Matrix enables gaps to be identified to formulate direction for future appointments.
- Officer Support and Capacity the Board has actively discussed and recognised the need for dedicated officer resource to support the Board with its work, to include the Company Secretary function. Officer support is provided via the SLAs and recharged to WNPL.
- WNPL's Induction Pack can be developed in line with the comprehensive pack adopted by WNHC.
- Director Indemnity Insurance Directors' insurance is obtained through the Council and the Council additionally provides an indemnity to each Board Member in respect of any losses incurred in undertaking Director duties which are not covered by the insurance policy. Appropriate caveats are in place to disclaim any such indemnity where there has been deliberate wrongdoing by the Board Member.

## 5.3 Governance Documents

Key corporate documents have been finalised or updated this year, including:

- Articles of Association
- Shareholder Agreement
- Scheme of Delegation



- Service Level Agreement (SLA) with the Council with KPI framework
- Probity Policy (Nolan Principles embedded)

Together, these provide a comprehensive constitutional and governance framework, reflecting mature corporate governance consistent with best practice for Local Authority Controlled Companies.

## **5.4 Risk Management and Assurance**

The Risk Register is a standing item at every Board meeting. Risks are updated regularly, with clear rationale for rating changes. Risks are linked to operational and financial issues such as loan facility arrangements, housing delivery and legislative change.

Accountability is clear, with named officers presenting updates and tracking completion of mitigations. This provides substantial assurance of an embedded and responsive risk management process.

## **5.5 Financial Management and Internal Controls**

Detailed Budgets and Cashflow Forecasts for 2025–2029 have been agreed, incorporating CPI-based service charge adjustments and rent increases.

Financial updates presented at each meeting include analysis of income, expenditure, profit position, and the impact of voids and repair costs. Underspends and overspends are transparently reported.

Shareholder capital requests are approved via formal Board resolution, with documentation provided to the Shareholder Committee. These arrangements evidence strong financial control and accountability.

## **5.6 Operational Oversight and Performance Management**

Regular Stock Performance updates are provided to the Board which include detailed metrics on voids, repairs, and tenancy demand.

Performance against KPIs with the Property Management Company are regularly considered. Updates provided on housing delivery and the pipeline, including lease completion progress and cost management are provided.

The Board agreed to use in-house legal services where possible to reduce costs but supplemented with external legal advice where required. These arrangements provide reasonable to substantial assurance over operational control and delivery monitoring.

## **5.7 Health and Safety Governance**

WNPL monitor compliance with Health and Safety matters such as gas and electrical safety via real time data provided by Touchstone Property Management. This is reported to the board quarterly.

There is scope for improvements on how health and safety reporting is interrogated, including via contract management and relevant training.

## **5.8 Business Planning and Strategic Governance**

The Business Delivery Plan was developed approved by the Board.

It includes long-term financial forecasts, housing delivery assumptions, and links to the Council's housing objectives. Statutory impacts on tenancy management and company operations were considered during plan approval.

The Board maintains oversight of long-term direction and portfolio growth through regular business plan updates. WNPL exists to address a delivery gap in the Council's Corporate Strategy and it is necessary that both the Council and WNPL regularly review WNPL's relevance and role in addressing that delivery gap. The direction of the Council's Corporate Strategy and the impact of Local Government Reorganisation will need to be conveyed to WNPL to enable it to strategically review its Business Plan.

## **5.9 Assurance Enhancement Shareholder Recommendations**

- a. Engagement with the Council on future strategic direction and the Council's delivery gap against the Corporate Strategy to support development of WNPL's future Business Plan.
- b. Continue to develop the Board make-up against the Skills Matrix.
- c. Adopt KPIs with the Shareholder to improve accountability of WNHC to the Shareholder.
- d. Continue strengthening officer governance capacity and officer support.
- e. Develop and embed health and safety assurance reporting and KPIs with the property management company.
- f. Develop and refine contract management of the property management company.
- g. Fully utilise the Internal Audit function of the Council within the agreed resource agreed to strategically audit key aspects of the business.

## 6 ALIVE WEST NORFOLK

Alive West Norfolk is currently progressing through an agreed winding-up process, with the intention to formally cease trading by December 2025 and submit the Companies House strike-off application (DS01) by March 2026, in line with the procedural framework outlined to the Board. The Board has considered clear administrative, governance and legal steps for this process, including director responsibilities, communication with stakeholders, asset and liability transfer and compliance with statutory notice requirements.

Given that the company is in the process of closure, a full governance and assurance review is not appropriate at this stage. However, assurance can be provided that AWN is operating within a compliant governance framework for winding up. Board oversight remains active through final meetings and decision-making is being conducted in accordance with the company's Articles of Association, ensuring that quorum and director composition requirements are maintained.

Key governance and compliance measures being followed include:

- Formal cessation of trading and settlement of accounts prior to dissolution.
- Board approval of closure timetable and confirmation of administrative responsibilities.
- Compliance with Companies House guidance for voluntary strike-off (DS01 process).
- Notification to all relevant parties, including shareholders, creditors, and statutory bodies (HMRC, DWP, pension trustees).
- Maintenance of transparency with the Shareholder Committee throughout the closure.

Accordingly, governance assurance for Alive West Norfolk is considered satisfactory for the purposes of winding up, with appropriate procedural compliance and director oversight evidenced through the Board's documented actions and approved timetable.

# TERMS OF REFERENCE OF THE BCKLWN SHAREHOLDER COMMITTEE

## SUB-COMMITTEE OF CABINET

### 1. Definitions

<b>Council Companies</b>	means the private limited companies in which BCKLWN is the sole shareholder/owner
<b>Governance Documents</b>	means, as the context requires, the Articles of Association, Business Plan, Shareholder Agreement and/or Intragroup Agreement
<b>Shareholder Function</b>	Means the functions set out in paragraph 4 of these terms of reference (and for ease of reference is intended to equally apply to any company limited by guarantee)

### 2. Overview

- 2.1 The Shareholder Committee is a sub-committee of Cabinet, the purpose of which is to fulfil the Council's Shareholder Function in relation to the Council Companies, this being an executive function.
- 2.2 The Shareholder Committee will exercise the Council's Shareholder Function in any company, limited by shares or guarantee, wholly owned by the Council for the purposes of service provision and/or trading activities.
- 2.3 The Shareholder Committee will exercise the functions delegated to it by Cabinet as set out in paragraph 4 below

### 3. Composition & Operation

- 3.1 The Shareholder Committee shall comprise of three Cabinet Members, to be appointed by the Leader.
- 3.2 Members of the Shareholder Committee can only be substituted by other Cabinet Members who are not Directors of the Council Companies.
- 3.3 The Shareholder Committee shall appoint its own Chair and Vice-Chair annually at the first meeting of the municipal year.
- 3.4 Quorum is three voting Members.

- 3.5 A Shareholder Committee meeting shall be held no less than 4 times per annum.
- 3.6 The Chief Executive, Section 151 Officer and Monitoring Officer (or their nominees) will support the Shareholder Committee.
- 3.7 Any decisions made by the Shareholder Committee must be notified to the Company Directors as soon as reasonably practicable following such decision being taken.
- 3.8 Advisors may be invited to attend the Shareholder Committee as required.

#### **4 Functions delegated to the Shareholder Committee**

The Shareholder Committee will have responsibility for the following:

- 4.1 Any decisions identified as being reserved to the Shareholder within the Governance Documents, subject to paragraph 4.3 below.
- 4.2 Any decisions that the Shareholder is required by legislation to make, subject to paragraph 4.3 below.
- 4.3 In respect of paragraphs 4.1 and 4.2, decisions may be taken provided that where a proposed recommendation is outside the Council's budgetary or policy framework, the Shareholder Committee will consider the recommendation and provide a recommendation to Full Council.
- 4.4 Approval of the Business Plan for each of the Council Companies on an annual basis.
- 4.5 Holding each of the Council Companies to account for their performance against the respective Business Plan.
- 4.6 Approval of Shareholder Agreements with the Council Companies, including any variations thereto.
- 4.7 Responsibility for holding the Council Companies to account for compliance with the respective Shareholder Agreements.
- 4.8 Reviewing the Governance Documents on an annual basis with a view to making any changes to improve governance and/or performance requirements of the Council Companies.

#### **5 Scrutiny of the Shareholder Committee**

- 5.1 All decisions of the Shareholder Committee are subject to the call-in arrangements set out in the Council's Standing Orders.
- 5.2 The Review and Development Panels may otherwise scrutinise the performance of the Shareholder Committee and require that it reports to them on the status and progress in relation to any of the Council Companies and how the Shareholder Function is being performed.
- 5.3 Audit Committee are to receive assurance that there is sound system of internal control and risk management process in place for each of the Council's companies.

## **6 Review**

- 6.1 The Shareholder Committee will review the Terms of Reference annually

# SHAREHOLDER COMMITTEE FORWARD WORK PROGRAMME

Date of Meeting	Title	Leader Officer	Decision Maker	Public or Private
30 October 2025	Report on WNHC Financial Performance during 2024/2025	Carl Holland – Assistant Director for Finance  Other invitees: Directors of Boards incl Duncan Hall/Karl Patterson/Company Secretary provision	Shareholder Committee	Public
	Annual Assurance Report to the Audit Committee	Alexa Baker – Assistant Director for Governance and Monitoring Officer	Shareholder Committee	Public
	Standing item for any Reserved Matters		Shareholder Committee	
January 2026	Report on WNPL Financial Performance during 2024/2025	Carl Holland – Assistant Director for Finance  Other invitees: Directors of Boards incl Duncan Hall/Karl Patterson/Company Secretary provision	Shareholder Committee	Public
	Reserved Matter: Loan Facility WNHC	Carl Holland – Assistant Director for Finance	Shareholder Committee	Partially Exempt



# SHAREHOLDER COMMITTEE FORWARD WORK PROGRAMME

		Other invitees: Directors of Boards incl Duncan Hall/Karl Patterson/Company Secretary provision		Contains exempt information under para 3 – information relating to the business affairs of any person (including the authority)
	Loan Facility Update for WNPL	Carl Holland – Assistant Director for Finance  Other invitees: Directors of Boards incl Duncan Hall/Karl Patterson/Company Secretary provision	Shareholder Committee	Private – Contains exempt information under para 3 – information relating to the business affairs of any person (including the authority)
	Mid-year update from WNHC on performance against current Business Plan	Charlotte Marriott – Corporate Governance Manager  Other invitees: Directors of Boards incl Duncan Hall/Karl Patterson/Company Secretary provision	Shareholder Committee	Partially Exempt  Contains exempt information under para 3 – information relating to the business affairs of any person (including the authority)
	Mid-year update from WNPL on performance	Charlotte Marriott – Corporate Governance Manager	Shareholder Committee	Partially Exempt

# SHAREHOLDER COMMITTEE FORWARD WORK PROGRAMME

	against current Business Plan	Other invitees: Directors of Boards incl Duncan Hall/Karl Patterson/Company Secretary provision		Contains exempt information under para 3 – information relating to the business affairs of any person (including the authority)
	WNHC 6 monthly governance assurance Report (incl financial, risk, internal audit, etc)	Charlotte Marriott – Corporate Governance Manager  Other invitees: Directors of Boards incl Duncan Hall/Karl Patterson/Company Secretary provision	Shareholder Committee	Public
	WNPL 6 monthly governance assurance Report (incl financial, risk, audit, policy)	Charlotte Marriott – Corporate Governance Manager  Other invitees: Directors of Boards incl Duncan Hall/Karl Patterson/Company Secretary provision	Shareholder Committee	Public

# SHAREHOLDER COMMITTEE FORWARD WORK PROGRAMME

	Standing item for any Reserved Matters		Shareholder Committee	
March 2026	Annual Review of Governance Documents for WNHC and WNPL	Charlotte Marriott – Corporate Governance Manager  Other invitees: Directors of Boards incl Duncan Hall/Karl Patterson/Company Secretary provision	Shareholder Committee	Private – Contains exempt information under para 3 – information relating to the business affairs of any person (including the authority)
	Status of Alive West Norfolk	Charlotte Marriott – Corporate Governance Manager  Other invitees: Directors of Board/Company Secretary provision	Shareholder Committee	Public
	Reserved Matter: Loan Facility WNPL	Carl Holland – Assistant Director for Finance  Other invitees: Directors of Boards incl Duncan Hall/Karl	Shareholder Committee	Partially Exempt  Contains exempt information under para 3 – information relating to the

# SHAREHOLDER COMMITTEE FORWARD WORK PROGRAMME

		Patterson/Company Secretary provision		business affairs of any person (including the authority)
	WNHC Draft Business Plan for 2026/2027	Charlotte Marriott – Corporate Governance Manager  Other invitees: Directors of Boards incl Duncan Hall/Karl Patterson/Company Secretary provision	Shareholder Committee	Private – Contains exempt information under para 3 – information relating to the business affairs of any person (including the authority)
	WNPL Draft Business Plan for 2026/2027	Charlotte Marriott – Corporate Governance Manager  Other invitees: Directors of Boards incl Duncan Hall/Karl Patterson/Company Secretary provision	Shareholder Committee	Private – Contains exempt information under para 3 – information relating to the business affairs of any person (including the authority)
	WNHC 6 monthly governance assurance Report (incl financial, risk, internal audit, etc)	Charlotte Marriott – Corporate Governance Manager	Shareholder Committee	Public

# SHAREHOLDER COMMITTEE FORWARD WORK PROGRAMME

		Other invitees: Directors of Boards incl Duncan Hall/Karl Patterson/Company Secretary provision		
	WNPL 6 monthly governance assurance Report (incl financial, risk, audit, policy)	Charlotte Marriott – Corporate Governance Manager  Other invitees: Directors of Boards incl Duncan Hall/Karl Patterson/Company Secretary provision	Shareholder Committee	Public
	Standing item for any Reserved Matters			

June 2026	WNHC Report on Performance against Business Plan during 2025/2026	Charlotte Marriott – Corporate Governance Manager  Other invitees:	Shareholder Committee	Partially Exempt  Contains exempt information under para 3 – information relating to the business affairs of

# SHAREHOLDER COMMITTEE FORWARD WORK PROGRAMME

		Directors of Boards incl Duncan Hall/Karl Patterson/Company Secretary provision		any person (including the authority)
	WNHC Final Business Plan for 2026/2027	Charlotte Marriott – Corporate Governance Manager  Other invitees: Directors of Boards incl Duncan Hall/Karl Patterson/Company Secretary provision	Shareholder Committee	Private – Contains exempt information under para 3 – information relating to the business affairs of any person (including the authority)
	WNPL Report on Performance against Business Plan during 2025/2026	Charlotte Marriott – Corporate Governance Manager  Other invitees: Directors of Boards incl Duncan Hall/Karl Patterson/Company Secretary provision	Shareholder Committee	Partially Exempt  Contains exempt information under para 3 – information relating to the business affairs of any person (including the authority)
	WNPL Final Business Plan for 2026/2027	Charlotte Marriott – Corporate Governance Manager	Shareholder Committee	Private – Contains exempt information under para 3 – information relating to

# SHAREHOLDER COMMITTEE FORWARD WORK PROGRAMME

		Other invitees: Directors of Boards incl Duncan Hall/Karl Patterson/Company Secretary provision		the business affairs of any person (including the authority)
	WNHC 6 monthly governance assurance Report (incl financial, risk, internal audit, etc)	Charlotte Marriott – Corporate Governance Manager  Other invitees: Directors of Boards incl Duncan Hall/Karl Patterson/Company Secretary provision	Shareholder Committee	Public
	WNPL 6 monthly governance assurance Report (incl financial, risk, audit, policy)	Charlotte Marriott – Corporate Governance Manager  Other invitees: Directors of Boards incl Duncan Hall/Karl Patterson/Company Secretary provision	Shareholder Committee	Public
	Standing item for any Reserved Matters		Shareholder Committee	

# SHAREHOLDER COMMITTEE FORWARD WORK PROGRAMME

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<b>BuDATE MEETING</b>	<b>OF</b>	<b>TITLE</b>	<b>TYPE REPORT</b>	<b>OF</b>	<b>LEAD OFFICER</b>	<b>OBJECTIVES AND DESIRED OUTCOMES</b>
3 <sup>rd</sup> July 2025		Appointment of Vice Chair for the Municipal Year 2025/2026				To appoint a Vice Chair for the Municipal Year 2025/2026.
		Annual Internal Audit Progress Report	Annual		T Sharman	To report progress made against the Annual Internal Audit Plan 2024/25..
		Annual Internal Audit Opinion	Annual		T Sharman	To provide the annual internal audit assurance opinion of governance, control processes and risk management across the organisation.
		External Audit Plan 2024/2025			D Riglar	To present the external audit plan for financial year 2024/2025 by Ernst & Young.
		Risk Register Update	Annual		A Baker	To report progress and update on the Risk Register.
		Cabinet Forward Decisions List				To identify any items to be considered by the Audit Committee.
		Work Programme 2025/2026				To identify any items for the work programme.
15 <sup>th</sup> July 2025 Additional Meeting		CANCELLED				
		Work Programme 2025/2026				To identify any items for the work programme.

	Cabinet Forward Decisions List			To identify any items to be considered by the Audit Committee.
22 <sup>nd</sup> September 2025	Cabinet Forward Decisions List			To identify any items to be considered by the Audit Committee.
	Appointment of Vice Chair for the Municipal Year 2025/2026			To appoint a Vice Chair for the Municipal Year 2025/2026.
	Work Programme 2025/2026			To identify any items for the work programme.
	Treasury Management Outturn 2024/2025		C Holland	To present and update on the treasury management position.
	Treasury Management Quarter 1 2025/2026		C Holland a	To present and update on the treasury management position.
	Q1 2025-2026 Risk Register Report		Alexa Baker Debbie Ess	To present and update the Committee on quarter one risk register.
	Audit Committee Annual Report from Chair	Annual	Councillor Ryves	To report on the effectiveness of the role of the Audit Committee for 2024/25.
	Annual Fraud & Error Progress Report	Annual	C Holland	To give an update on the counter fraud and corruption position as at the end of the 2024/25 fiscal year.
17 <sup>th</sup> November 2025	Progress Report		T Sharman	To report the 2025/26 half-year progress made against outstanding

				Recommendations made through Internal Audits.
	Business Continuity Annual Update	Annual	Debbie Ess	To provide the Committee with an Annual Update
	Risk Strategy and Policy Report		Alexa Baker Debbie Ess	To present the risk policy and strategy
	Assurance Report from Shareholder Committee	6 Monthly	Alexa Baker/ Shareholder Committee	To report the companies accounts with regards to governance and assurance.
	Cabinet Forward Decisions List			
	Work Programme 2025/2026			
19 <sup>th</sup> January 2026	2025-2026 Risk Register Update Report		Alexa Baker Debbie Ess	To present and update the Committee on quarter two risk register.
	Cabinet Forward Decisions List			To identify any items to be considered by the Audit Committee.
	Work Programme 2025/2026			To identify any items for the work programme.
	Half Year Fraud & Error Progress Report		T Sharman	To give a 2025/26 half-year update on the counter fraud and corruption position.
	Treasury Management Report		C Holland	To present and update on the treasury management position for period to 30 <sup>th</sup> September 2025

	2024/25 External Audit Results Report		D Riglar	To provide the results from the EY External Audit for 2024/2025
23 <sup>rd</sup> March 2026	2025-2026 Risk Register Update Report		Alexa Baker Debbie Ess	To present and update the Committee on quarter three risk register.
	Cabinet Forward Decisions List			To identify any items to be considered by the Audit Committee.
	Work Programme 2025/2026			To identify any items for the work programme.

**To be scheduled;**

**Exempt Report:** Housing Benefit Subsidy Claim – Annual Certification Report- J Stanton

5-Nov-25


## FORWARD DECISIONS LIST

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
11 November 2025						
	Council Tax Support Scheme 2026/2027	Key	Council	Finance Ass Dir – M Drewery		Public
	Pride in Place Programme	Non	Council	Leader Asst Director – Regeneration, Housing and Place		Public
	Local Nature Recovery Strategy (Adoption)	Non	Council	Climate Change and Bio Diversity Asst Dir – S Ashworth		Public
	Scrutiny Review	Non	Council	Leader Monitoring Officer		Public
117	Licensing Act 2003 Policy Review	Non	Council	Planning and Licensing Alexa Baker – Monitoring Officer		Public
	Quarter 2 Budget Monitoring	Non	Cabinet	Portfolio - Finance Assistant Director – Carl Holland		Public
	Sale of unit at Oldmeadow Road, King's Lynn	Key	Cabinet	Portfolio – Business Assistant Director – Property and Projects		Private

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
20 January 2026						
	Q2 2025-2026 Performance Management	Non	Cabinet	Leader Chief Executive		Public
	King's Lynn Enterprise Park	Non	Cabinet	Business and Culture Asst Dir – D Hall		Public

5-Nov-25

	Risk Strategy and Policy Report	Non	Cabinet	Leader Monitoring Officer		Public
	Air Quality Action Plan	Non	Council	Climate Change and Biodiversity Asst Dir – S Ashworth		Public
	Safeguarding Policy	Non	Council	Corporate Governance People & Communities		Public
	Transformation Programme – LGR Readiness	Non	Cabinet	Chief Executive Leader		Public
	Climate Change Strategy	Key	Council	Climate Change and Biodiversity Stuart Ashworth		Public
	Housing Policies: Temporary Accommodation; Private Rented Sector	Non	Council	People and Communities Asst Dir – D Hall		Public
	Property Disposal Policy	Key	Council	Business and Culture. Assistant Director – Property and Projects		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
3 <sup>rd</sup> February 2026 (BUDGET)						
	Budget	Key	Council	Leader S151 Officer Asst Dir Resource		Public
	Capital Programme	Key	Council	Leader S151 Officer Asst Dir Resource		Public
	Treasury Management Strategy	Key	Council	Leader S151 Officer Asst Dir Resource		Public
	Capital Strategy	Key	Council	Leader S151 Officer Asst Dir Resource		Public

5-Nov-25

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
4 <sup>th</sup> February 2026 (NON-BUDGET)						
	Q3 2025-2026 Performance Management	Non	Cabinet	Leader Chief Executive		Public
	King's Lynn Transport Strategy	Key	Council	Planning and Licensing Asst Dir D Hall		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
3 <sup>rd</sup> March 2026	King's Lynn Masterplan	Key	Council	Business Asst Dir D Hall		Public
11 <sup>th</sup> March 2026	Hunstanton Masterplan	Key	Council	Business Asst Dir D Hall		Public
	King's Lynn Parking Strategy	Non	Council	Open Spaces and Parking Asst Dir D Hall		Public
	Hunstanton Parking Strategy	Non	Council	Open Spaces and Parking Asst Dir D Hall		Public
	Lynnsport Proposals	Key	Council	Business and Culture Assistant Director, Transformation and Change		Public

**Items to be scheduled**

	Custom and Self Build Site – Stoke Ferry	Non	Cabinet	Regeneration and Development Assistant Director - D Hall		Public
	Overnight Campervan parking in Hunstanton	Non	Cabinet	Leader Asst Director – M Chisholm		Public

	Article 4 Direction	Non	Cabinet	Regeneration and Development Assistant Director – S Ashworth		Public
	Empty Homes Strategy Review	Key	Council	People and Communities Asst Dir M Whitmore		Public
	King's Lynn Town Football Club	Non	Cabinet	Property		Private- Contains exempt Information under para 3 – information relating to the business affairs of any person (including the authority)
	Housing Assurance Strategy	Non	Council	People and Communities Asst Dir M Whitmore		Public
120	Domestic Abuse Tenants/Residents Policy and Domestic Abuse Intersectionality Policy	Non	Council	People and Communities Asst Dir - D Hall		Public
	IT Hardware Refresh	Key	Cabinet	Finance Assistant Director - Corporate Services		Private
	Local Government Reorganisation Consultation Response	Key	Council	Leader Chief Executive		Public
	Heacham Beach Huts	Key	Cabinet	Business Asst Dir – Property		Exempt