

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



Audit Committee

Agenda

Monday, 23rd March, 2026
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 YouTube.](#)**

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



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Friday 13th March 2026

Dear Member

Audit Committee

You are invited to attend a meeting of the above-mentioned Panel which will be held on **Monday, 23rd March, 2026 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 17th February 2026.

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. Corporate Risk Management Report Update (Pages 15 - 21)

8. Internal Audit Progress Report (Pages 22 - 64)

9. Internal Audit Plan (Pages 65 - 101)

10. Committee Work Programme 2025/2026 and Forward Decision List (Pages 102 - 115)

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

11. Date of Next Meeting

To note that the date of the next meeting of the Audit Committee will take place on the 15th June 2026 at 4:30pm.

To:

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

Officers:

Debbie Ess, Senior Corporate Governance Officer

Teresa Sharman, Head of Internal Audit

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 Tuesday, 17th February, 2026 at 5.00 pm in the Council Chamber, Town Hall, Saturday Market Place, King's Lynn PE30 5DQ

PRESENT: Councillors Bearshaw, de Winton (Vice Chair), Devulapalli, Jones, Kunes, Long, Moore and Ryves (Chair)

PORTFOLIO HOLDERS:

Councillor Morley – Portfolio Holder for Finance

Councillor Rust – Portfolio Holder for People and Communities

OFFICERS:

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

Charlotte Marriott – Interim Corporate Governance Manager (remotely)

Duncan Hall – Assistant Director for Regeneration, Housing and Place

Emma Hodds – Chief of Staff and Monitoring Officer (remotely)

Jeannette Hollingsworth – Environmental Health Manager

Karl Patterson – Housing Development Manager

Mark Whitmore – Assistant Director for Health, Wellbeing and Public Protection

Michelle Drewery – Deputy Chief Executive and Section 151 Officer

Teresa Sharman – Head of Internal Audit

EXTERNAL ATTENDEES:

Representatives from External Auditors, Ernst and Young

A41 APOLOGIES

Apologies for absence were received from the Leader of the Council, Councillor Beales.

A42 MINUTES

RESOLVED: The minutes from the meeting held on 17th November 2025 were agreed as a correct record and signed by the Chair.

A43 DECLARATIONS OF INTEREST

There were no declarations of interest.

A44 URGENT BUSINESS UNDER STANDING ORDER 7

There was no urgent business.

A45 MEMBERS PRESENT PURSUANT TO STANDING ORDER 34

There was none.

A46 **CHAIR'S CORRESPONDENCE (IF ANY)**

There was none.

A47 **LIMITED ASSURANCE AUDIT REPORT - COMMUNITY SAFETY**

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

This item was moved to the first item on the agenda.

The Assistant Director for Health, Wellbeing and Public Protection introduced the item, and the Environmental Health Manager presented the report and highlighted the key areas.

The Chair thanked the Environmental Health Manager for the report and invited questions and comments from the Committee as summarised below.

Councillor Long asked whether they received support from the Norfolk Countywide Community Safety Partnership (NCCSP) Scrutiny Sub-Panel and added that the NCCSP Sub-Panel would welcome attendance from CSNN officers. The Assistant Director for Health, Wellbeing and Public Protection confirmed they would attend and explained that, whilst the Council worked well with the NCCSP, there had been some disconnect in how the partnership's work in West Norfolk was presented and progressed through Council governance.

The Chair suggested that officers return to the Committee in six months to review progress against the audit recommendations.

The Chair also requested a clear overview of all partnership relationships to ensure appropriate representation at every level. The Assistant Director for Health, Wellbeing and Public Protection reassured the Committee that officer-level attendance was strong in addressing community safety issues in West Norfolk and noted that a scrutiny member role had lapsed but would be reviewed.

In response to a question from Councillor Bearshaw, the Assistant Director for Health, Wellbeing and Public Protection explained that an operational partnership team was already in place, with established links, and had not encountered any difficulties arising from the Borough leading the Community Safety Partnership.

The Chief of Staff and Monitoring Officer advised that member involvement in various groups was determined through the Outside Bodies appointments made in May and reassured the Committee that

context for each body would be provided to support members' understanding.

The Portfolio Holder for Finance stated that future Annual Governance Statements would more closely reflect these activities, enabling this Committee and other scrutiny panels to better review the Council's work on antisocial behaviour, which had not previously received the level of scrutiny it should have.

In response to questions from Councillor de Winton, the Assistant Director for Health, Wellbeing and Public Protection confirmed that internal audits of the Community Safety and Neighbourhood Nuisance Team had taken place previously, but this was the first audit of the wider community safety function. The Assistant Director for Health, Wellbeing and Public Protection stated they were confident in current resources but would request additional support if needed.

The Portfolio Holder for People and Communities commented that, although there may have been some past neglect, it was reassuring that officers were now working to align activity with partners, as community safety was important to all.

In response to comments from Councillor Devulapalli, the Assistant Director for Health, Wellbeing and Public Protection reiterated that the Council had a good relationship with the NCCSP and clarified that the misalignment related to internal processes and how the wider work should be developed.

The Chair proposed that the Audit Committee receive a follow up report in six months' time. Councillor Long seconded the recommendation and the Committee unanimously agreed.

The Audit Committee made the following recommendation:

The Audit Committee receive a follow up report in six months' time.

RESOLVED: The Audit Committee noted the contents of the report.

A48

EXTERNAL AUDIT RESULTS REPORT 2024/2025 - ERNST & YOUNG

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

The External Auditor presented the report and highlighted the key areas.

The Chair thanked the External Auditor for the report and invited questions and comments from the Committee as summarised below.

In response to a question from Councillor Bearshaw, the External Auditor explained that the Council had slightly missed the deadline for the current accounts and that the priority was to complete the current year's audit before building assurance over previous periods. The lack of audits in recent years had created a learning curve for the Council.

In response to a question from the Chair, the Assistant Director for Finance and Deputy Section 151 Officer reported that the Council had moved to a new finance system, and further transactional analysis would follow due to the auditors' focus on balances. The Assistant Director for Finance and Deputy Section 151 Officer highlighted learning around data extraction and communication with auditors, and that the audit timetable had clashed with budget setting. The backlog had created learning opportunities for the finance team, with support from Ernst and Young, and confirmed was satisfied with the progress made.

The Chair asked if the council were entering 2025/26 with a high degree of assurance as the opening balances. The External Auditor explained as the 2024/25 audit procedures were not fully completed, assurance could not yet be given on historical balances from the four unaudited years. This affected the 2025/26 opening balances, meaning they could not currently be relied upon. The External Auditor reported that the firm would publish a sector-wide report in March summarising findings from all 2024/25 local government audits.

In response to a question from Councillor Kunes, the External Auditor confirmed that the issue was not unique to the Council and explained that delays in Ernst and Young's audit timelines had created a national backlog, which in turn led the government to commission independent reviews.

In response to a question from Councillor Long, the Deputy Chief Executive and Section 151 Officer explained certain areas had not been progressed due to the team recognising early in the process that there was insufficient capacity to produce the required working papers and advised deferred areas would be revisited in the next audit. The Deputy Chief Executive and Section 151 Officer reported that Ernst and Young would provide workshops to support council staff in producing high quality working papers from the outset.

Councillor de Winton asked whether Ernst and Young had sufficient capacity to undertake the audit. The External Auditor confirmed they had adequate resources but stressed the need for greater efficiency to reduce the volume of queries to the finance team. The External Auditor explained that each significant account area would only be reviewed once, and if working papers were not of the required standard, that

area could not be completed. The External Auditor emphasised the need for improved preparation of working papers and financial statements across all councils.

In response to a question from the Chair, the Deputy Chief Executive and Section 151 Officer explained that 2024/25 was the first year the Council had used an external organisation for property valuations. The timing of receiving this information caused delays in finalising the draft statement of accounts. It was noted that publishing the draft accounts without the valuation data would not have provided a true and fair view.

The External Auditor explained that it was common for valuation experts to have different assumptions.

In response to a question from the Chair relating to pensions, the Assistant Director for Finance and Deputy Section 151 Officer explained that each year the Council was invited by the County Council's pension fund actuary to agree a timetable for the actuarial pension asset valuation. The report for 2024/25 arrived late, which delayed publication of the draft accounts. The Assistant Director for Finance and Deputy Section 151 Officer confirmed that the Council would seek improvements in this process.

The Chair referred to page 20 of the report and sought clarification on the £30 million overstatement relating to actuarial gains and losses on pension assets and liabilities. The External Auditor explained that this mainly arose from the required asset-ceiling adjustment.

In response to a question from Councillor de Winton, the Deputy Chief Executive and Section 151 Officer confirmed that Ensors undertook the independent audit of the Council's wholly owned companies.

The Portfolio Holder for Finance commented that no significant issues had arisen from the audit and that the outcome provided confidence in the Council's governance.

RESOLVED: The Audit Committee noted the contents of the report.

A49

STATEMENT OF ACCOUNTS 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 and highlighted the key areas.

The Chair thanked the Assistant Director for Finance and Deputy Section 151 Officer for the report and invited questions and comments from the Committee as summarised below.

Councillor Long identified outdated information regarding Freebridge Community Housing within the report and the Assistant Director for Finance and Deputy Section 151 Officer acknowledged the need to update the note to reflect current circumstances.

Councillor Long referred to the Council's and Freebridge's expenditure and asked whether they still received a share of sales from Right to Buy or Right to Acquire properties, as he believed this only applied for ten years. The Assistant Director for Finance and Deputy Section 151 Officer advised they were unable to confirm at the meeting and would provide the information afterwards.

The Portfolio Holder for Finance stated that although the Statement of Accounts had been published slightly later than planned, they had been available to the public and no comments had been received.

The Chair confirmed that one or two minor adjustments were required, with the intention to sign off the document by 27th February 2026.

RESOLVED: The Audit Committee delegated authority to the Chair of this committee and the Section 151 Officer to approve the Statement of Accounts for 2024/2025.

A50

ANNUAL GOVERNANCE STATEMENTS 2024/2025

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

The Chief of Staff and Monitoring Officer presented the report and highlighted the key areas.

The Chair thanked the Chief of Staff and Monitoring Officer for the report and invited questions and comments from the Committee as summarised below.

Councillor de Winton referred to page 136 of the report regarding procurement and contract management and was pleased to see that the non-compliant spend figure had reduced from 14% to 7% and commended the work undertaken by officers to achieve this improvement.

The Chair referred to page 85 of the report regarding stakeholder engagement and sought confirmation that guidance for councillors on engaging with IDBs was being introduced. The Portfolio Holder for Finance advised that he had emailed all members regarding IDBs and explained that the Water Management Alliance produced guidance for members on their roles and confirmed he would resend the email. The Portfolio Holder for Finance added that he hoped the Council's position on IDB levies would be subject to mediation.

In response to a question from Councillor Devulapalli, the Deputy Chief Executive and Section 151 Officer explained that the Council was the accountable body for the Towns Fund, responsible for monitoring expenditure, ensuring funds were used appropriately, and submitting returns to MHCLG. Governance and reporting sat with the Neighbourhood Board, which approved any project changes.

The Chair noted that the Shareholder Committee received six-monthly assurance reports and asked whether the Audit Committee should also receive them. The Portfolio Holder for Finance suggested Members attend the Shareholder Committee under Standing Order 34.

In response to the Chair's comments on the Housing Companies, the Chief of Staff and Monitoring Officer explained that the Council had commissioned Anthony Collins to undertake a full governance review around two years earlier. This led to the establishment of the Shareholder Committee and other improvements aligned with best practice, providing assurance to the Audit Committee regarding current governance arrangements.

RESOLVED: The Audit Committee:

- a) Confirmed that the Annual Governance Statement 2025 properly reflects the council's governance and risk environment.
- b) Approved the Annual Governance Statement 2025 and confirm that the Chairman of the Audit Committee should sign accordingly.

A51

TREASURY MANAGEMENT REPORT

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

The Chair thanked the Assistant Director for Finance and Deputy Section 151 Officer for the report and invited questions and comments from the Committee as summarised below.

The Deputy Chief Executive and Section 151 Officer reported that the refinancing of long-term loans was included in the Treasury Management Strategy which was due to be considered by Full Council at the end of the month and added there was a recommendation set out as part of that report.

The Chair queried the classification of major projects, the calculation of the capital financing requirement and the distinction between internal and external borrowing and the Assistant Director for Finance and

Deputy Section 151 Officer clarified these points and committed to improving the clarity of future reports.

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

Councillor Jones left the meeting.

The Committee adjourned for a comfort break at 7.10pm and reconvened at 7.17pm.

A52

INTERNAL AUDIT PROGRESS REPORT 2025/2026

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The Head of Internal Audit presented the report and highlighted the key areas.

The Chair thanked the Head of Internal Audit for the report and invited questions and comments from the Committee as summarised below.

Councillor Bearshaw queried why several audits had been cancelled. The Head of Internal Audit advised that the Building Control Audit had been cancelled due to the Building Safety Regulator undertaking an audit and assurance would be taken. The Capital Programme and Project Management Audit had been deferred to the following year's plan, as had the Procurement Audit for the reasons set out in the report. The Housing Options Audit had also been deferred and was not expected to be included in the next year's plan. The Head of Internal Audit explained that audits were deferred or cancelled in response to operational pressures within the Council at the time.

In response to questions from the Chair, the Head of Internal Audit explained that the Data Protection Audit had been cancelled as no assurance work was required, and the Local Plan Audit had been cancelled because the Local Plan was still being adopted at the time.

In response to a question from Councillor Bearshaw, the Head of Internal Audit explained that an update on recommendation progress had not been provided because it was initially unclear whether a progress report would be produced, leaving insufficient time to complete follow-up work before the decision was made to proceed with the report.

The Chair asked about the process for selecting internal audits. The Head of Internal Audit explained that they had met with the Deputy Chief Executive and Chief Operating Officer to review reports, delivery plans, and the corporate risk register. It was reported a draft audit plan

was being prepared for consideration by the Corporate Leadership Team in March before submission to the Audit Committee.

RESOLVED: The Audit Committee are requested to receive the Progress Report on internal audit activity.

A53 **COMMITTEE WORK PROGRAMME 2025/2026 AND FORWARD DECISION LIST**

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

A54 **DATE OF NEXT MEETING**

The next meeting of the Audit Committee was scheduled to take place on 23rd March 2026 at 4.30pm in the Council Chamber, Town Hall, Saturday Market Place, King's Lynn.

A55 **EXCLUSION OF PRESS AND PUBLIC**

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

A56 **EXEMPT - INTERNAL AUDIT PROGRESS REPORT - WEST NORFOLK HOUSING COMPANY**

The Assistant Director for Regeneration, Housing and Place and the Housing Development Manager presented the item.

The Committee asked questions and made comments in which Officers responded.

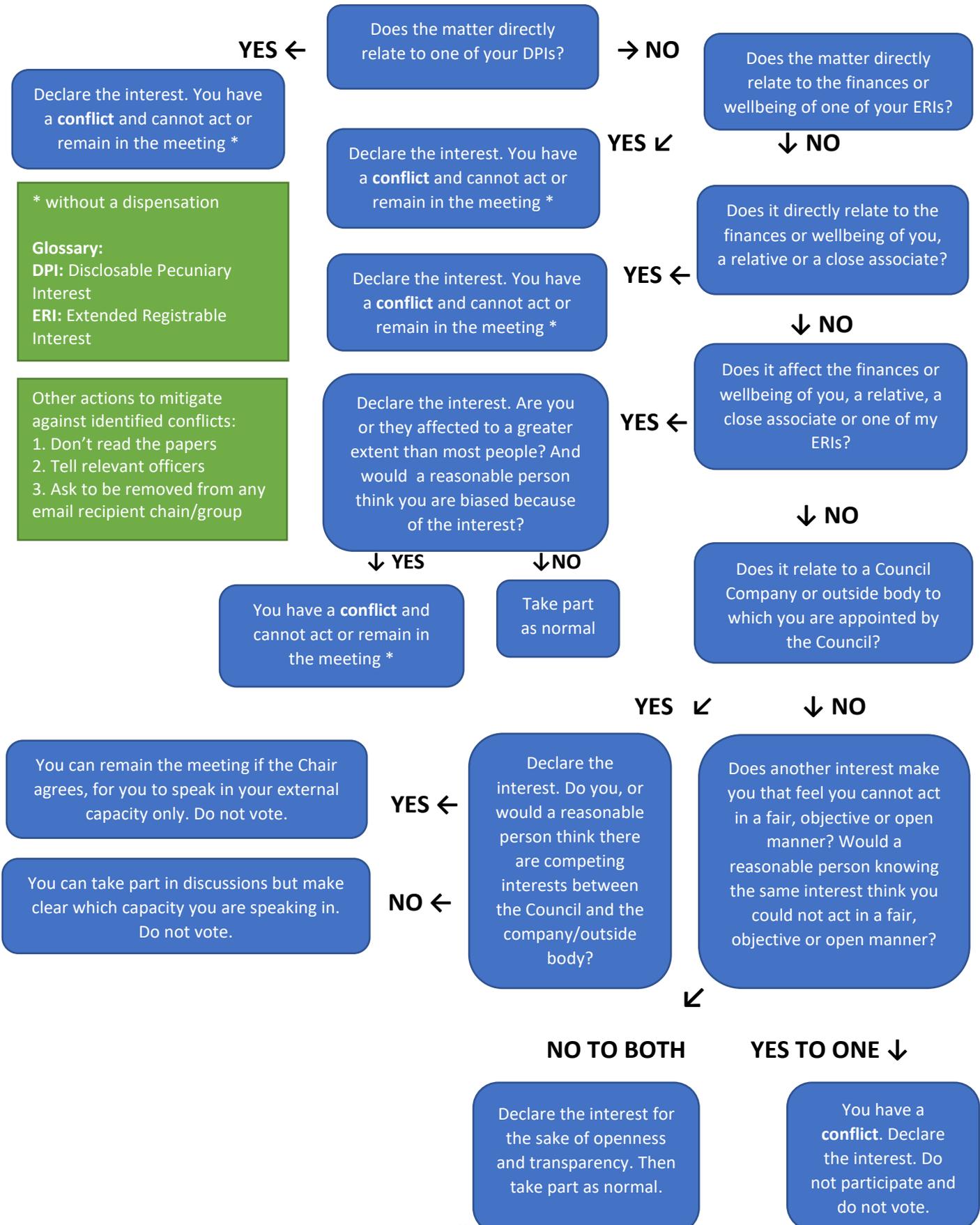
RESOLVED: The Audit Committee noted the report.

The meeting closed at 8.07 pm

DECLARING AN INTEREST AND MANAGING ANY CONFLICTS FLOWCHART



START



POLICY REVIEW AND DEVELOPMENT PANEL REPORT

REPORT TO:	Audit Committee		
DATE:	23 March 2026		
TITLE:	Corporate Risk Management Report		
TYPE OF REPORT:	Monitoring		
PORTFOLIO(S):	Leader of the Council		
REPORT AUTHOR:	Debbie Ess – Senior Corporate Governance Officer		
OPEN/EXEMPT	Open	WILL BE SUBJECT TO A FUTURE CABINET REPORT:	No

Corporate Risk Management Report

PURPOSE OF REPORT/SUMMARY:			
The Corporate Risk Management Report provides members with an update of the corporate risk register as at February 2026.			
KEY ISSUES:			
The Executive Leadership Team (ELT) have reviewed the corporate strategic and operational risks and agreed to amend the scores for the following risks:			
R3	Facilitating and enabling growth	20	↓ 12
R15	Devolution	On hold	
R18	Hunstanton sea defences	12	↑ 20
R6 Data Management and security - ELT are looking to review this risk and split this into the two distinct risks – R6 Data Management and R19 Cybersecurity.			
Whilst it is recognised that the risks are linked there are different distinct actions that are needed to reduce the risks associated in these areas. There has been much progress made in terms of cybersecurity, and work in relation to data management is work in progress, this will be better reflected at the next time of reporting.			
OPTIONS CONSIDERED:			
Not applicable.			
RECOMMENDATIONS:			
Members are requested to note the update.			
REASONS FOR RECOMMENDATIONS:			
In order to ensure the council meets its statutory obligations to ensure that it has 'effective arrangements in place for the management of risk'.			

1 Introduction

- 1.1 The Risk Management Policy and Strategy covering this reporting period was reviewed by Audit Committee and Cabinet prior to Full Council approval in January 2026.
- 1.2 The Terms of Reference for the Audit Committee include responsibility for monitoring the management of risk.
- 1.3 This update provides information about a variety of matters in the council's risk environment.

2 Review of the corporate risk register

- 2.1 This report presents the current status of the council's strategic and operational risks as at February 2026. These overarching risks that may affect the strategic direction of the council have been reviewed and updated by ELT.
- 2.2 The Council's risk scoring mechanism is based on a 5x5 matrix and is comparable with best practice in other similar organisations. The risk matrix provides a comprehensive assessment and understanding of risk likelihood and impact. The matrix results in a numerical score that combines the impact of the risk occurring with the likelihood of it happening.
- 2.3 A summary of the key changes:

- a. R3 Facilitating and enabling growth – The inability of the council to facilitate and enable the market to deliver the council's growth agenda. This failure may reduce investment in infrastructure, inward investment, job opportunities, new housing and commercial development therefore impacting on communities and businesses.

Key controls are in place to reduce the level of risk from high (20) to medium (12). Engagement by the council with projects including Town Deal, King's Lynn, Hunstanton and Southgates masterplans are key actions linked to the 2025-2027 corporate action plan.

- b. R15 Devolution – Impact of the Devolution process, particularly on access to investment / support, and ability to have a meaningful role in shaping the new Strategic Authority.

ELT have agreed to place this risk on hold following the government's change of decision to hold Norfolk county elections.

- c. R18 Hunstanton sea defences – Significant capital works are required to be undertaken to the Hunstanton sea defences to maintain the existing flood defences to prevent failure.

The increased risk score from medium (12) to high (20) reflects the emergency works needed to repair an unexpected sinkhole that has emerged on the promenade creating a large void. These works are essential to ensure the area is safe for public use.

2.4 All risks are referenced on the risk scoring matrix.

Risk Scoring Matrix		IMPACT				
		1	2	3	4	5
		Insignificant	Minor	Moderate	Major	Extreme
LIKELIHOOD	5 Almost Certain	G	A	R	R	R
	4 Likely		G	A	R	R
	3 Possible		G	G	A	R
	2 Unlikely			G	G	A
	1 Rare					G

2.5 An updated strategic and operational risk summary is available at Appendix A, providing members with an overview of the corporate risk register.

3 Corporate Priorities

3.1 The Corporate Risk Register is aligned with the Corporate Strategy 2023-2027 agreed in November 2023, and the 2025-2027 Action Plan adopted in July 2025.

4 Policy Implications

4.1 The updated register reflects emerging policy development related to Local Government Reorganisation and Devolution.

5 Financial Implications

5.1 The Corporate Risk Register is designed to assist senior management to identify and manage any financial implications identified through normal operations.

6 Personnel Implications

6.1 None.

7 Statutory Considerations

7.1 Account and Audit Regulations 2015 - s3(c) and the Accounts and Audit (Amendment) Regulations 2024. The council must ensure that it has 'effective arrangements for the management of risk'.

8 Equality Opportunity Considerations

8.1 None

9 Risk Management Implications

9.1 The council has in place a Risk Management Policy and Strategy.

9.2 The Corporate Risk Register records high level risks which pose a threat or opportunity to the council's objectives. It is a tool used by Corporate Leadership Team to help manage risk across the authority and is a key document within the governance controls applied within the council.

10 Environmental Implications

10.1 The risk register includes a number of climate change and environmental risks such as risks R5 - Continuity of service and R10 - Climate change mitigation and adaptation.

11 Recommendations

11.1 Members are requested to note the report.

12 Declarations of Interest / Dispensations Granted

12.1 None.

Strategic Risk Summary

Ref	Risk title and description	Risk Owner	Target Risk Score	Previous Risk Score	Current Risk Score	Risk Direction
R1	Financial sustainability Inability to manage the council finances and mitigate reduced financial resilience as government funding reduces and demand increases.	M Drewery	12	20	20	↔
R2	Significant programmes/projects Impact on the delivery of council services caused by the failure of a major programme or project. A major programme/project being any project that can cause significant financial, legal, reputational or compliance issues or prevent the council from delivering a strategic priority or key objective.	K Blakemore	6	12	12	↔
R3	Facilitating and enabling growth The inability of the council to facilitate and enable the market to deliver the council's growth agenda. This failure may reduce investment in infrastructure, inward investment, job opportunities, new housing and commercial development therefore impacting on communities and businesses.	K Blakemore	9	20	12	↓
R8	Reputation management The risk that the council's reputation is damaged by major service failure, failure to respond to a significant incident(s), governance issues, dispute with a key partner, failure to deliver the corporate strategy.	K Blakemore	6	12	12	↔
R10	Climate change mitigation and adaptation Inability to mitigate and adapt to climate change - increased coastal erosion and flooding and failure to meet net zero target with consequent reputational issues.	K Blakemore	9	12	12	↔
R15	Devolution Impact of the Devolution process, particularly on access to investment / support, and ability to have a meaningful role in shaping the new Strategic Authority.	K Blakemore	12	12	On hold	
R16	Local Government Reorganisation Impact of Local Government Reorganisation, particularly capacity, ability to deliver "business as usual" services, staff recruitment and retention, resource availability and ability to take long-term decisions. The long-term impact of implementing Local Government Reorganisation which could result in reductions in service and service standards for residents and businesses.	K Blakemore	12	20	20	↔

Operational Risk Summary

Ref	Risk title and description	Risk Owner	Target Risk Score	Previous Risk Score	Current Risk Score	Risk Direction
R4	Community Cohesion The risk that some communities within the borough could feel excluded, disengaged or unable to access available services and opportunities including, rural, deprived, minority and vulnerable communities and local businesses etc. Services and opportunities to include health, wellbeing, early intervention and prevention. Immediate and longer term economic and societal impact of a global pandemic on BCKLWN communities.	M Parkinson	12	20	20	↔

Ref	Risk title and description	Risk Owner	Target Risk Score	Previous Risk Score	Current Risk Score	Risk Direction
R5	Continuity of service The council's inability to effectively respond to a major emergency and maintain that response without affecting essential day to day service delivery. The risk is to both the council as a business continuity issue and to our vulnerable communities.	K Blakemore	6	12	12	↔
R6	Data management and security – to be revised Risk of deliberate or unintentional loss/disclosure of personal, sensitive, confidential or business critical information or breach of information governance legislation.	M Drewery	6	12	12	↔
R7	Corporate Governance The risk of failures in systems of governance within the council, within council owned/influenced organisations and partnerships and other collaboration arrangements, leading to governance issues, fraud and corruption, failures in management systems, poor policy and decision making.	E Hodds	6	12	12	↔
R9	Organisational change Ensuring that the council, its members and its workforce have the skills, resources, ability and capacity to adequately respond to current and future organisational change meaning the council is able to deliver its services in the most efficient and effective manner.	K Blakemore & M Drewery	6	12	12	↔
R11	Statutory compliance Risk of failing to implement and maintain statutory compliance management systems. E.g. health and safety, service related legal obligations	E Hodds	6	12	12	↔
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.	E Hodds	6	8	8	↔
R13	Contract/Supply failure Managing contracts with key suppliers to ensure the continued delivery of an effective service and ensure delivery of the council's priorities and objectives.	E Hodds	6	12	12	↔
R14	Cost of living The cost of living crisis caused by rapidly rising inflation (energy, food, household items, etc) and interest rates may result in more families and households experiencing poverty and unemployment, which may lead to increased levels of service demand on the Council and place additional pressure on front-line services, staff and councillors.	M Parkinson	6	12	12	↔
R17	H&S Compliance of Property Assets Non-compliance could result in service disruption, increased costs, or risk to staff and public safety. The council must demonstrate compliance in the property portfolio across all the council's property assets irrespective of service area for the core H&S areas: fire, gas, legionella, lifts, asbestos, electrical testing (fixed and PAT). This also needs to include vacant properties, green space and partnership working.	M Parkinson	9	12	12	↔
R18	Hunstanton sea defences Significant capital works are required to be undertaken to the Hunstanton sea defences to maintain the existing flood defences to prevent failure	M Parkinson	6	12	20	↑

IMPACT

LIKELIHOOD

Risk Scoring Matrix		1	2	3	4	5
		Insignificant	Minor	Moderate	Major	Extreme
5	Almost Certain	G	A	R	R	R
4	Likely		G	A	R	R
3	Possible		G	G	A	R
2	Unlikely			G	G	A
1	Rare					G

20

High 15-25	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.
Medium 10-12	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.
Low 5-9	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.
Very Low 0-4	Risks scored at this level represent an insignificant threat to the delivery of council objectives and service delivery. No further action is required.

AUDIT COMMITTEE REPORT

REPORT TO:	Audit Committee		
DATE:	23 March 2026		
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

PURPOSE OF REPORT/SUMMARY:
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.
KEY ISSUES:
The current position in relation to the completion of the Internal Audit Plan 2025/26 is shown within the attached report.
OPTIONS CONSIDERED:
N/a
RECOMMENDATIONS:
The Audit Committee are requested to receive the Progress Report on internal audit activity.
REASONS FOR RECOMMENDATIONS:
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 within.

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 progress with the 2025/26 Internal Audit Plan and the executive summaries of final reports within.

11. Background Papers

Appendix A – Progress Report 2025/26

EASTERN INTERNAL AUDIT SERVICES



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



BOROUGH COUNCIL OF KING'S LYNN & WEST NORFOLK

Progress Report 2025/26

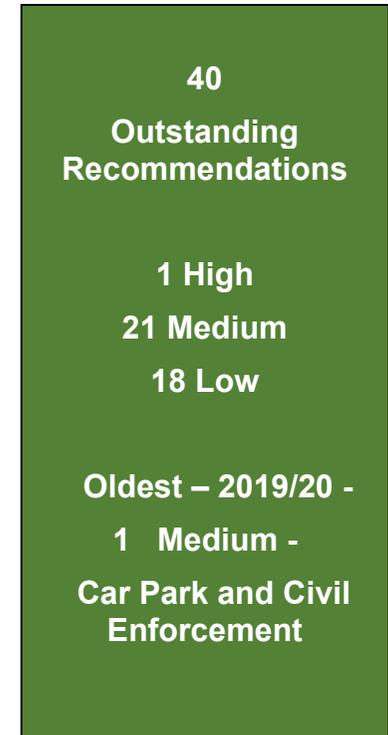
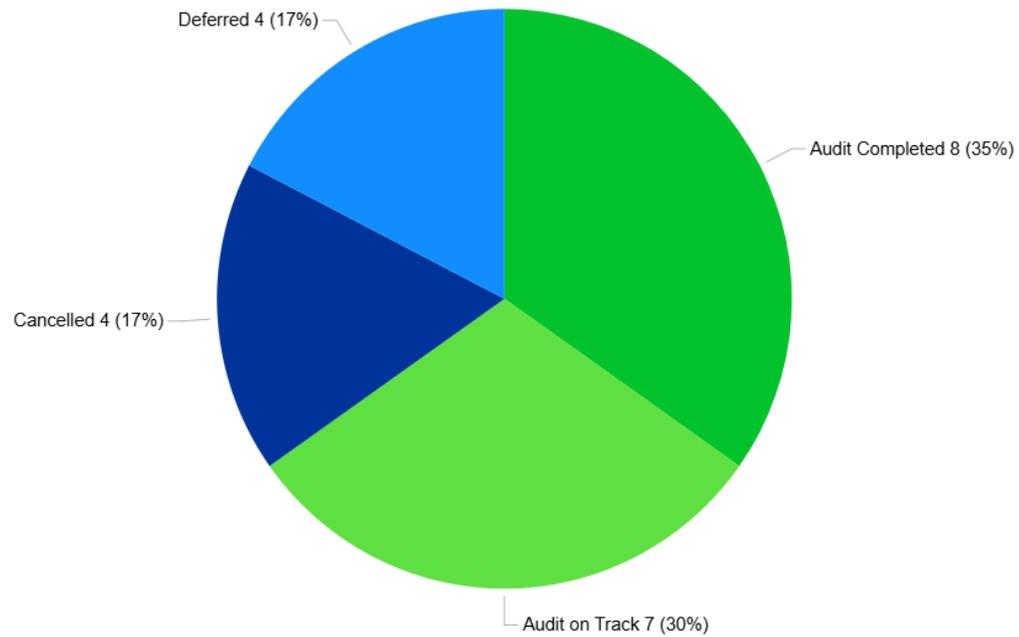
Head of Internal Audit: Teresa Sharman

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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

There have been no further changes to the Plan since the last Progress Report.

Audit	Nature of the change
N/A	N/A

Progress to date and audit outcomes

Progress with audit work

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

Quarters 1 & 2

Final reports have been issued for all the audits in these quarters.

Quarter 3

The Council Tax - Second & Empty Homes and Car Scheme Allowance audits have been completed and final reports issued.

Draft reports are being prepared for the Risk Management and Access and Asset Management for Starters audits.

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Quarter 4

The terms of reference have been issued, and fieldwork has commenced for the Key Financial Controls, Alive West Norfolk, Cash Collection – Car Parks, Contract Management and Cyber Security audits.

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.

Audit	Assurance Level	Urgent Recommendations	Important Recommendations	Routine Recommendations
Disaster Recovery	Limited	0	6	2
Council Tax - Second & Empty Homes	Substantial	0	1	0
Total	-	0	7	2

Outstanding Recommendations

The table on the following pages 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
- 2025/26 – Property Services

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.

Appendix 3 provides the Committee with details of high and medium priority recommendations that are overdue for the year in which they were raised. Management responses and a new deadline, where available, have been indicated for each.

Audit Year	Audit Name	Priority 1	Priority 2	Priority 3	Total
2019/20	Car Park and Civil Enforcement	0	1	0	1
2019/20 Total		0	1	0	1
2021/22	Policies	0	1	0	1
2021/22 Total		0	1	0	1
2022/23	Accounts receivable	0	1	1	2
	Income	0	0	1	1
2022/23 Total		0	1	2	3
2023/24	Capital Programme	1	1	0	2
	Complaints and FOIs	0	2	0	2
	Corporate Governance	0	2	0	2
	Council Tax and NNDR	0	0	1	1
	Key Controls & Assurance	0	1	4	5
	Land Charges	0	2	1	3
2023/24 Total		1	8	6	15
2024/25	Accounts Payable	0	0	1	1
	Accounts Receivable	0	0	1	1
	Network Management	0	0	3	3
	Data Protection	0	4	0	4
	Handyperson Service	0	0	1	1

Audit Year	Audit Name	Priority 1	Priority 2	Priority 3	Total
	Risk Management	0	2	0	2
	Section 106 Agreements	0	1	1	2
	Vehicle Fleet	0	2	0	2
2024/25 Total		0	9	7	16
2025/26	West Norfolk Property Limited and West Norfolk Housing Follow-up	0	0	2	2
	Climate Sustainability	0	0	1	1
	Property Services	0	1	0	1
2025/26 Total		0	1	3	4
Grand Total		1	21	18	40

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
West Norfolk Housing Company	Audit Completed	Position Statment	N/a	N/a	N/a	N/a	N/a
Property Services	Audit Completed	Limited	9	1	5	3	0
Disaster Recovery	Audit Completed	Limited	8	0	6	2	0
Community Safety (ASB & Neighbourhood Nuisance)	Audit Completed	Limited	3	1	2	0	0
Car Scheme Allowance	Audit Completed	Limited	2	1	1	0	0
Council Tax (Second and empty homes)	Audit Completed	Substantial	1	0	1	0	0
Climate Sustainability	Audit Completed	Reasonable	5	0	1	4	0

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Audit Area	Status	Opinion	Total Number	High	Medium	Low	Improvement Actions
Access and Asset Management for Starters, Movers and Leavers	Audit on Track	-	-	-	-	-	-
Risk Management	Audit on Track	-	-	-	-	-	-
Key Financial Controls	Audit on Track	-	-	-	-	-	-
Cyber Security	Audit on Track	-	-	-	-	-	-
Contract Management	Audit on Track	-	-	-	-	-	-
Alive West Norfolk	Audit on Track	-	-	-	-	-	-
Cash Collection - Car Parks	Audit on Track	-	-	-	-	-	-
Procurement	Deferred	-	-	-	-	-	-
Capital Programme & Project Management	Deferred	-	-	-	-	-	-
Community Infrastructure Levy	Deferred	-	-	-	-	-	-
Housing Options	Deferred	-	-	-	-	-	-
Building Control	Cancelled	-	-	-	-	-	-
Strategic Housing (advisory work)	Cancelled	-	-	-	-	-	-

Audit Area	Status	Opinion	Total Number	High	Medium	Low	Improvement Actions
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

Council Tax – Second and Empty Home

Assurance Opinion

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.

The service is actively engaged in managing its responsibilities to apply Council Tax premiums on second and empty homes, as per the Levelling-up and Regeneration Act 2023. The audit identified several areas where governance, control, and oversight mechanisms ensure consistent and reliable compliance across the service area.

The key observations made during the audit identified that there are: -

- Policies and procedures for managing second and empty homes charges.
- Controls over the application and review of discounts, exemptions, and premiums for these charges.
- Controls over the collection of these charges including debt collection and enforcement action.
- Controls over the application of the charges on the system when they were first entered.
- Reporting mechanisms to senior management and elected members.

Audit Objective

The objective of this audit is to provide assurance that robust controls are in place for the implementation and collection of charges for second homes and empty homes.

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Opinion provided	Substantial	High recommendations	0	Medium recommendations	1	Low recommendations	0
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Summary of Findings

Areas of weakness in control design and / or effectiveness

- Risks related to second and empty homes are not captured in either the service or corporate risk register.

Areas of strength in control design and / or effectiveness

- Properties are correctly identified, verified and classified on the system as a second or empty home and charged the appropriate levy.
- Reporting mechanisms to senior management and elected members are clear and consistent.
- Property charges have been correctly applied from initial entry onto the system, with discounts, exemptions and premium levy for properties being regularly reviewed to ensure currency.
- Controls around debt collection and enforcement are consistently applied.

No.	Recommendation	Priority	Implementation Date	Responsible Officer
1	Risks relating to non-receipt of expected income related to second and empty homes should be included on the Corporate Risk Register and the relevant Executive Team Register.	Medium	01/04/2026	Assistant Director Finance Carl Holland

Disaster Recovery

Assurance Opinion

The system of internal controls is generally inadequate or not operating effectively and significant improvements are required to ensure that risks are managed, and process objectives achieved.

Weaknesses identified relate to the need for an immediate review of the Disaster Recovery (DR) Plan, robust and regular disaster recovery testing, periodic DR test restores of backup media, change management processes to include DR changes, the need for a documented Data Centre Management Policy and ensuring that the main Data Centre's fire detection and prevention system is undergoing regular maintenance.

The audit has also identified that there are business areas in the Council that use the IT infrastructure but manage their own local IT support. This can result in weak accountability, reduced DR service efficiencies and value for money.

Our overall opinion has considered the above issues, as well as good practices identified throughout the audit, which are detailed below.

Audit Objective

The overarching objective of this audit is to provide assurance on the adequacy, effectiveness and efficiency of the systems and controls in place to reduce the likelihood and impact of disruption events and the adequacy of disaster recovery processes.

Opinion provided	Limited	High recommendations	0	Medium recommendations	6	Low recommendations	2
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Summary of Findings

Areas of weakness in control design and / or effectiveness

- There is a documented DR Plan in place although it was due for review in April 2024.
- There is no programme to conduct DR testing for key elements of the infrastructure on risk-assessed basis.

- There is no process that conducts periodic test restores from backup media.
- Change management processes do not take account of possible changes to DR support because of changes.
- We were unable to confirm whether there are formal data centre management policies in place, although we are advised that these are present.
- We were unable to confirm that the fire detection and prevention system built into the main Data Centre in Kings Court is undergoing required maintenance per the manufacturer's requirements.
- There has been no Change Advisory Board (CAB) process in place, although we understand that this is being planned. The CAB terms of reference has been documented but requires formal ratification.
- There has not been a review of the operational backup / retention policies that have been implemented.

Areas of strength in control design and / or effectiveness

- There is a mature business continuity management infrastructure that includes annual desktop scenario testing, the results of which are documented.
- Copies of DR plans are saved to Microsoft Teams, which means they are always accessible.
- Data Centre access controls use key cards that help restrict access to authorised officers only. Access is reviewed periodically.
- CCTV coverage is present in all data centres.

Added value or improvement points *(these are examples of how the Council could improve a process to be for example, more efficient or effective)*

- Environmental controls typically include air-conditioning units that can leak water. It is suggested that appropriate water sensors be installed at the Council's data centres and that appropriate monitoring of these systems is implemented.
- It is suggested that the current process of annual desktop business continuity exercises be expanded to include more operational exercises, ideally inviting relevant external service providers to participate where possible.

No.	Recommendation	Priority	Implementation Date	Responsible Officer
1	<p>The Council to ensure that a review of its DR Plan is undertaken as soon as possible. We suggest that the following be included: -</p> <ul style="list-style-type: none"> • Current technical infrastructure management documentation including IP ranges, scripts, telephony resilience, Website and network configurations. Procedures related to accessing emergency funding also needs to be included. • All business areas to be included in the plans to ensure consistency of approach and efficient operational delivery. • Copies to be held in multiple formats and locations and be demonstrably aligned to business continuity plans and priorities therein. • Ensure that plans are also subject to regular review, using agreed change control processes that manage the feedback loop from lessons learnt from tests into the plans. 	2	30/04/2026	Interim Assistant Director Corporate Services
2	<p>There is a need to develop and implement a risk-based Disaster Recovery Test Plan and strategy, to include all key departments responsible for 24/7 critical services, such as CCTV and parking management and external vendors where appropriate. We have noted that the core IT</p>	2	30/04/2026	Interim Assistant Director Corporate Services

No.	Recommendation	Priority	Implementation Date	Responsible Officer
	service does not have full visibility across the IT estate, which is not best practice.			
3	Undertake periodic test restores and not just on demand requests from users asking for lost files to be recovered.	2	30/04/2026	Interim Assistant Director Corporate Services
4	The Council to ensure that change management processes include DR support requirements where systems are changed or upgraded in a material way.	2	30/04/2026	Interim Assistant Director Corporate Services
5	Document a formal Data Centre Management Policy, with supporting procedures, to include access management (staff and vendor / contractors), environmental and physical controls, power management, roles and responsibilities, compliance and auditing.	2	30/04/2026	Interim Assistant Director Corporate Services
6	The Council to satisfy itself that the built-in fire detection and prevention system at the main Data Centre in Kings Court is being serviced per the manufacturer's recommendations.	2	30/04/2026	Interim Assistant Director Corporate Services
7	Undertake a review of all backup policies to ensure they remain relevant to Council requirements and good practice.	3	30/04/2026	Interim Assistant Director Corporate Services

No.	Recommendation	Priority	Implementation Date	Responsible Officer
8	Ensure that the CAB ToR is formally ratified as soon as possible, ideally at an early meeting of the Board.	3	30/04/2026	Interim Assistant Director Corporate Services

Appendix 3 - Outstanding Recommendations by Year

Year 2019/20

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
Car Park and Civil Enforcement	As referred to in the King's Lynn Transport Strategy, BCKLWN should develop a Car Parking Strategy. This would ensure that a town-wide approach to car parking management is achieved, together with enabling the delivery of the Transport Strategy's suggested improvements.	Medium	Jemma Curtis, Regeneration Programmes Manager	31/03/21	31/01/26	24/02/2026: No update provided. 17/10/2025: Draft strategies received and being considered as part of the master planning work underway for KL & Hunstanton. Iterative process to update strategies once master planning and engagement is completed to bring final reports to panel & Cabinet.

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Year 2021/22

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
Policies	All policies should be held centrally within one corporate index of policies. This would	Medium	Charlotte Marriott, Interim Corporate	31/12/22	30/04/26	24/02/2026: Team in process of repurposing intranet page to become the corporate library,

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
	make it easier to monitor and update policies, ensuring they remain current and effective. A central repository would also make it easier for officers and Members to locate a particular policy.		Governance Manager			which is where all policies will then be stored. Revised date provided for completion.

Year 2022/23

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
Accounts Receivable	<p>It should be ensured that debt write-offs are appropriately authorised in accordance with the Authorised Signatories Listing.</p> <p>The Group Accountant should collate the reason for these debts and the reason for the write-off for presentation to the FSM for retrospective consideration</p>	Medium	Carl Holland, Interim Assistant Director Finance (Deputy S151)	31/07/23	30/01/26	11/03/2026: Debts for which extensive and prolonged efforts have been made for recovery and have become uncollectable are reported to the Finance Team with reasoning. Proposed Write-offs are then considered and evidenced by the Senior Finance Management Officers. The evidence of process will be presented to Audit for closure from 1 April 2026.

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
	resulting either in approval or re-instatement of the debt.					

Year 2023/24

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Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
Capital Programme	Review and update the Asset Management Plan and assign a responsible officer for Asset Management Planning (to help feed into the Capital Programme). Organisationally there needs to be a consideration for ICT assets.	High	Jason Birch, Interim Assistant Director, Property & Projects Stuart Clayton - Operations Asset Manager.	30/09/24	15/03/26	16/01/2025: Due to the impending LGR we have been requested to put the Strategy Asset Management Plan on hold. However, we have agreed to undertake a short-term AMP to support and cover the transition period. Condition Surveys are planned for February 2026. Life cycle programmes will be developed

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
						from these to provide insight into budget requirements. (Note - These dates are reliant on IT approving Software App for surveying application by 23rd January 2026. IT chased by Jason Brown 14/01/26)
Capital Programme	Consider the benefits of introducing highlight reports at “programme level” as well as “individual project level” within each programme.	Medium	Jason Birch, Interim Assistant Director, Property & Projects Stuart Clayton - Operations Asset Manager (Interim).	31/03/25	31/03/26	24/02/2026: Currently working on developing a report format. First report to be provided to Jason Birch 31/01/2026 for PS&P.
Complaints and FOIs	The Corporate Complaints Policy to be enhanced by including the following: - <ul style="list-style-type: none"> • Version control / document history, • Refer to the Data Protection Act 2018, 	Medium	Charlotte Marriott, Interim Corporate Governance Manager	30/11/23	30/04/24	24/02/2026: Policy is drafted and needs to go onto CPP for approval in April and then onto Cabinet.

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
	<ul style="list-style-type: none"> • Include a flowchart detailing the process for handling a complaint, Have working hyper-links to associated policies and forms, • Reference relevant Council policies and procedures, • Detail the roles and responsibilities of those officers who deal with complaints handling, • Specify the length of time that documents relating to complaints should be held for (in accordance with the Council's Document Retention Schedule), • A section on "Learning from Complaints" outlining how the Council will learn from complaints, the process of analysing complaints, identifying trends and using it to drive service improvements, 					

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
	<ul style="list-style-type: none"> A “Distribution” section outlining how the policy will be distributed i.e., the policy is available on the Council’s website and on InSite. 					
Complaints and FOIs	<p>Once the Corporate Complaints Policy has been revised and updated, it is recommended that it be placed on the Authority’s website, with a direct reference to the policy clearly sign-posting users to it.</p> <p>The policy to also be placed on InSite so that it is easily accessible by officers and Members.</p> <p>An article to be included in Staff Update notifying staff of the revised policy and the action that staff should take if they receive a complaint.</p>	Medium	Charlotte Marriott, Interim Corporate Governance Manager	30/11/23	30/04/26	24/02/2026: Policy is drafted and needs to go onto CPP for approval in April and then onto Cabinet.
Corporate Governance	The Officers’ Code of Conduct to: -	Medium	Charlotte Marriott, Interim Corporate	30/09/24	30/06/26	24/02/2026: This is to be included in the officer code of conduct following updates by the team - to be progressed by HR in

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
	<ul style="list-style-type: none"> • Be publicised via an article in Internal Affairs reminding staff as to what is expected of them as employees of the Authority. • Be specifically mentioned in the staff induction programme. • State when it was last reviewed, frequency of review and when next due for review. • Include the main corporate policies that staff should be aware of, and • Include full details of the process for the declaration of interests by officers, including a flowchart setting out the process to be followed. 		Governance Manager			in conjunction with the Monitoring Officer to go onto Full Council.
Corporate Governance	To compile a Declaration of Interests, Gifts & Hospitality Policy relating to Officers.	Medium	Charlotte Marriott, Interim Corporate	30/09/24	30/06/26	24/02/2026: This is to be included in the officer code of conduct following updates by the team - to be progressed by HR in

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
	<p>The policy to include the following: -</p> <ul style="list-style-type: none"> • Policy statement setting out the purpose of the policy, and its aims and objectives. • Who the policy applies to. • Interests which the Council requires staff to declare, with examples of situations which may result in a conflict of interest for staff. • Process for the declaration of interests, gifts, hospitality and sponsorship (with flowcharts appended to the policy clearly setting out each process). • Roles and responsibilities of staff, service managers, ADs, EDs, Chief Executive and MO. • Links to other related policies. 		Governance Manager			in conjunction with the Monitoring Officer to go onto Full Council.

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
	<ul style="list-style-type: none"> Enforcement, sanctions and compliance with the policy. Template declaration forms. 					
Key Controls & Assurance	The Financial Regulations should be updated to include a reference to the management of fixed assets and the maintenance of the Fixed Asset Register.	Medium	Carl Holland, Interim Assistant Director Finance (Deputy S151)	28/02/25	31/03/26	31/10/2025: Links to into Governance Review by Monitoring Officer. Governance Review expected to align to be concluded in readiness for May 2026 Committee administration. This element needs to be in place in advance of the new financial year.
Land Charges	As part of the Project Plan for the data migration from the LLC Register to HMLR, the process for data cleansing and data validation, and the security arrangements to be adopted, such as data encryption, be formally documented.	Medium	Lee Osler, Office Manager	31/12/23	04/01/27	16/01/2026: No formal project plan has been provided by HMLR. However, we are continuing to cleanse our data held within the land charge register and also having regular meetings with HMLR. Despite not having a formal project plan with HMLR we have received a third of the overall payment due from HMLR - full amount will be £75k. Informal discussion with HMLR indicates that HMLR are looking to

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
						schedule a 'go-live' date of March / April 2027.
Land Charges	Following the recent signing of the Collaboration Agreement between the Authority and HMLR, a comprehensive Project Plan be compiled setting out the steps involved in the data migration.	Medium	Lee Osler, Office Manager	31/12/23	31/03/26	16/01/2026: No formal project plan has been provided by HMLR. However, we are continuing to cleanse our data held within the land charge register and also having regular meetings with HMLR. Despite not having a formal project plan with HMLR we have received a third of the overall payment due from HMLR - full amount will be £75k. Informal discussion with HMLR indicates that HMLR are looking to schedule a 'go-live' date of March / April 2027.

Year 2024/25

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Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
Data Protection	<p>The Data Protection Officer should: -</p> <ol style="list-style-type: none"> 1. Identify the number of Data Protection Impact Assessments (DPIAs) and Data Sharing Agreements (DSAs) in place within the Council and implement a process so that they are continually aware of these. 2. Ensure these are recorded within the central log kept by the Information Governance Officer, and appropriately monitored and managed. 3. In conjunction with departments, ensure that where a type of processing is likely to result in a high risk to the rights and freedoms of individuals, and for the 	Medium	Laura Randall, Information Governance Officer & Data Protection Officer	31/10/25	31/08/26	24/02/2026: Work undertaken on DSAs to get a central record of these (as they were never held centrally), and then assess what is in place. DPIAs to be led by Information Governance Leads.

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
	three areas that always require a DPIA, a DPIA has been completed and where data is shared with or processed by third parties, that a DSA is in place.					
Data Protection	<p>The Data Protection Officer should: -</p> <ol style="list-style-type: none"> 1. Ensure that as per the 'Records Retention and Disposal Policy, an audit trail of disposed records is maintained by Service Managers. 2. Communicate this requirement to all Service Managers, referring them to 'Appendix B' from the 'Records Retention and Disposal Policy'. 3. Implement appropriate monitoring controls which provide assurance that the Policy is being adhered to and Service Managers are keeping a 	Medium	Charlotte Marriott, Interim Corporate Governance Manager	31/10/25	30/06/26	24/02/2026: Will be progressed by the Information Governance Leads as another priority piece of work.

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
	<p>record of disposals and data is being disposed of in accordance with the Records Retention and Disposal Policy.</p> <p>4. Satisfy themselves that an appropriate record in accordance with the 'Records Retention and Disposal Policy' is being maintained by the Contracts Management and Procurement Officer when boxes held by the external company are disposed.</p>					
Data Protection	The Data Protection Officer should undertake a thorough review of the existing ROPA that was created in 2018, and ensure the document is updated accordingly capturing all relevant service areas which process data.	Medium	Charlotte Marriott, Interim Corporate Governance Manager	31/10/25	31/07/26	24/02/2026: This work will be progressed with the newly identified information governance leads as a priority piece of work now these have all been identified.
Data Protection	The Data Protection Officer and the Information Governance Officer should: -	Medium	Charlotte Marriott, Interim Corporate	31/10/25	30/10/26	24/02/2026: This is work in progress, has been impacted by not having a dedicated resource

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
	<ol style="list-style-type: none"> <li data-bbox="488 336 880 735">1. Ensure that all relevant departments within the Council have a Privacy Policy on the Council's website stating how the Council collects, processes and uses personal data, giving specific consideration as to whether a Privacy Policy is need for counter fraud activities. <li data-bbox="488 759 880 1318">2. Ensure that the main Privacy Policy for the Council on its website under 'Why we Collect Data' includes the following statement 'Review and improve our delivery and provision of services (including for the purposes of internal audit)', and that 'We may share your data with other departments and services (including for the purposes of internal audit) within the Council so that we can review and 		Governance Manager			for this area (which is now in post).

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
	improve our services to you.'					
Risk Management	<p>The Corporate Risk Register should be enhanced to include the following: -</p> <ul style="list-style-type: none"> • Writing risks in the form of a “risk event”, with the cause and potential impact of the risk on the achievement of the Authority’s strategic objectives if the risk was allowed to materialise. • Cross-referencing each risk to the relevant corporate objective. • The Lead Officer responsible for managing the risk. • The sources of assurance on effectiveness of identified controls. • Target dates for the implementation of 	Medium	Charlotte Marriott, Interim Corporate Governance Manager	30/11/24	30/06/26	24/02/2026: Corporate Risk Register reviewed and improved, currently working on service level risk registers, with a view to get this implemented over forthcoming months.

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
	<p>agreed actions, including RAG rating.</p> <p>Directorate Risk Registers should: -</p> <ul style="list-style-type: none"> • Have the same format as the Corporate Risk Register. • Cross-reference risks to the Directorate Priority or Service Objective to which they relate. • Be regularly reviewed (at least annually) and updated, where appropriate. • Assign responsible officers to each risk and include due dates for actions. 					
Risk Management	Risk Management training should be provided to Directors, Service Managers and all officers, and to new starters as part of their induction programme so that they are aware of their	Medium	Charlotte Marriott, Interim Corporate Governance Manager	31/12/25	30/04/26	24/02/26: Training has been drafted and will be delivered in April.

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
	responsibilities regarding risk management.					
Section 106 Agreements	<p>Process maps and policies/procedures should be compiled detailing the process for setting up, managing and monitoring S106 agreements, in compliance with current legislation and guidance, and be regularly reviewed to ensure that they remain current and up to date and in accordance with current legislation and guidance, and include version control detailing when the policy was last reviewed, the frequency of review and the date when it is next due for review.</p> <p>The policies/procedures should detail: -</p> <ul style="list-style-type: none"> • How decisions are documented. • The process for considering the impact 	Medium	Diane Hill, Systems and Admin Manager, Environment & Planning	30/09/25	31/03/26	<p>11/03/2026: Progress is being made, and the Planning Control Manager has chased the legal advice.</p> <p>24/02/2026: Meeting with Planning Control Manager scheduled for 27/02/2026 to determine progress with Planning Lawyer. Unlikely to be completed by 30/09/2025, but work is well underway.</p>

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
	<p>of new developments on a local area.</p> <ul style="list-style-type: none"> • The process of reviewing S106 agreements prior to issue. • The process of raising invoices relating to S106 agreements within the defined timescales. • The process for the receipt, banking and coding of income, the audit trail, and the reconciliation of the bank account to income received. • The process of spending income received from S106 agreements; and • The process of enforcement and debt recovery 					
Vehicle Fleet	Reasonableness checks on a sample basis should be performed on the usage of	Medium	Martin Chisholm, Assistant	31/12/25		11/03/2026: A tool for analysing the data has been prepared and an officer assigned to monitor the

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
	<p>fleet vehicles to ensure that mileage and fuel usage is reasonable for the driver's duties and journeys.</p> <p>Section 5.1 Fuel Cards of the Driving at Work Procedure should be updated to reflect current practice.</p>		Director Operations & Commercial			data and review any anomalies. Evidence available for Internal audit at the end of March 2026.
Vehicle Fleet	<p>Vehicle maintenance contracts should be subject to regular market testing to ensure that value for money is achieved and a written contract with the appointed contractor signed.</p> <p>Vehicle maintenance contracts with Paul Johnson and East Coast Motor Company should be compiled and shared with Procurement.</p>	Medium	Martin Chisholm, Assistant Director Operations & Commercial	31/12/25		11/03/2026: Vehicle Maintenance contracts will be market tested. Specification for this work is currently under review and supported by the Procurement Team.

Year 2025/26

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Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
Property Services	<p>A competency matrix and training tracker should be developed and implemented for the Facilities Team. This should include:</p> <p>a) A clear outline of the required skills, qualifications, and statutory training for each role within the team.</p> <p>b) Integration with the Ciph system to record, monitor, and report on training completion and compliance status.</p> <p>c) Regular reviews (e.g. quarterly) to identify training gaps, update role requirements, and ensure alignment with current legislation and best practices.</p> <p>d) Designation of a responsible officer to oversee training governance, including scheduling,</p>	Medium	Peter Gray – Facilities Management Officer	31/12/25	31/03/26	<p>16/01/26: Caretaker manual has been drafted, circulated and is currently under review. This manual will directly impact the training and qualifications needs of the caretakers and therefore impact the Training Matrix.</p> <p>Caretaker Manual to be issued 31/01/26; Draft Training Matrix to be issued for review 28/2/26 with issue by 15/3/26.</p>

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
	monitoring progress, and reporting outcomes.					

Appendix 4 - For your information

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

Substantial Assurance	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.
Reasonable Assurance	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.
Limited Assurance	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.
No Assurance	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.
Position Statement	Advisory work.

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

AUDIT COMMITTEE REPORT

REPORT TO:	Audit Committee		
DATE:	23 March 2026		
TITLE:	Internal Audit Plan, Charter and Mandate 2026/27		
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

PURPOSE OF REPORT/SUMMARY:
The Audit Committee receives the Internal Audit Plan for review and approval along with the Charter and Mandate for Internal Audit. This report forms part of the overall reporting requirements to assist the Council in discharging its responsibilities in relation to the internal audit activity.
KEY ISSUES:
There are no key issues but note the use of contractors to supplement the in-house team to complete the Plan of audit work; some audits may be deferred or cancelled depending on the budget available for contractors.
OPTIONS CONSIDERED:
N/A
RECOMMENDATIONS:
It is recommended that: - That members review and approve the Internal Audit Plan 2026/27 and Internal Audit Charter and Mandate.
REASONS FOR RECOMMENDATIONS:
In receiving this report, the Audit Committee is fulfilling their terms of reference and role as approver of the Plan, charter and Mandate.

REPORT DETAIL

1. Introduction

The Audit Committee receives the Internal Audit Plan for review and approval along with the Charter and Mandate for Internal Audit. This report forms part of the overall reporting requirements to assist the Council in discharging its responsibilities in relation to the internal audit activity.

The Internal Audit Plan 2026/27 was established with the Executive Teams and is shown within the report. The Plan is flexible and will be subject to quarterly reviews to meet the changing needs of the Council as necessary.

The Charter and Mandate has been reviewed and updated for the CIPFA Application Note – Global Internal Audit Standards in the UK Public Sector. The changes include: -

- Global Internal Audit Standards changed to Global Internal Audit Standards in the UK Public Sector throughout.
- Reference to the Nolan Principles under the Ethics and Professionalism section.
- A new section on Communication with key stakeholders in the Communication with the Audit Committee and senior management section
- A change in the section Quality and Assurance Improvement Programme regarding the qualifications of the external Assessor.

2. Proposal

The report sets out the Internal Audit Plan 2026/27 and Charter and Mandate.

3. Issues for the Audit Committee to Consider

Members should note the areas for audit in 2026/27, that the low priority area will likely not be delivered, the areas for monitoring which may result in an audit at some point and that the plan is flexible and may change in year if other more urgent areas for audit arise.

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 approve the Internal Audit Plan 2025/26 and the Charter and Mandate.

11. Background Papers

Appendix A – Internal Audit Plan 2025/26

Appendix B – Internal Audit Charter and Mandate

EASTERN INTERNAL AUDIT SERVICES



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



BOROUGH COUNCIL OF KING'S LYNN AND WEST NORFOLK

Internal Audit Plan 2026/27

Head of Internal Audit: Teresa Sharman

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Approach to Internal Audit Planning

Introduction

Annually, the Head of Internal Audit is required to provide an annual opinion on the Council's framework of governance, risk management and control, to those charged with governance to support the Council's Annual Governance Statement (AGS).

To achieve this, a risk-based internal audit plan is developed, and audits are carried out.

What do the Standards say?

Creating a plan

In accordance with the Global Internal Audit Standards (GIAS): -

'The chief audit executive must create an internal audit plan that supports the achievement of the organisation's objectives. The chief audit executive must base the internal audit plan on a documented assessment of the organisation's strategies, objectives, and risks. This assessment must be informed by input from the board (Audit Committee) and senior management as well as the chief audit executive's understanding of the organisation's governance, risk management and control processes. This assessment must be performed at least annually.'

'The Internal Audit Plan must: -

- Consider the Internal Audit Mandate and the full range of agreed-to internal audit services.
- Specify internal audit services that support the evaluation and improvement of the organisation's governance, risk management, and control processes.
- Consider coverage of information technology governance, fraud risk, the effectiveness of the organisation's compliance and ethics programme, and other high-risk areas.
- Identify the necessary human, financial, and technological resources necessary to complete the plan.

- Be dynamic and updated timely in response to changes in the organisation's business, risk operations, programmes, systems, controls, and organisational culture.'

Review, revise and changes to the Plan

'The chief audit executive must review and revise the Internal Audit Plan as necessary and communicate timely to the board (Audit Committee) and senior management: -

- The impact of any resource limitations on Internal Audit coverage.
- The rationale for not including an assurance engagement in a high-risk area of activity in the Plan.
- Conflicting demands for services between major stakeholders, such as high-priority requests based on emerging risks and requests to replace planned assurance engagements with advisory engagements.
- Limitations on scope or restrictions on access to information.'

'The chief audit executive must discuss the internal audit plan, including significant interim changes with the board (Audit Committee) and senior management. The plan and significant changes to the plan must be approved by the board (Audit Committee).'

Audit Universe and Risk Assessment

The Standards require an organisational risk assessment to be completed at least annually as the basis for the plan. This year, reliance has been placed on the Council's risk information as detailed in its Risk Register.

Our approach to preparing the Council Internal Audit Plan is to develop an audit and risk universe based on an understanding the Council's corporate priorities and risks, and key outcomes. The risk universe is the Council's corporate risks, and the audit universe is the Council's corporate priorities and its business services, processes, programmes, and systems. Each audit in the Plan links back to corporate risk or corporate priority where relevant.

Appendix 1 shows the top-level audit and risk universe, and not all the corporate risks, corporate priorities and areas within each service business area; therefore, only red and amber corporate risks and corporate priorities are detailed.

Audit Planning Approach

Audit planning

Audit planning meetings were held with the Executive Teams to develop the Council's Internal Audit Plan.

Discussions focused on areas such as: -

- The corporate priorities and service objectives in Executive Plans and the programmes / projects and planned outcomes detailed within and their delivery timescale.
- The importance of the service or process to the Council i.e., whether it is a statutory or critical service, for legal or regulatory requirements or to meet strategic priorities.
- New and existing programmes and projects.
- Whether assurance is received from other parties.
- When Internal Audit last looked at the service, project, programme or system and what level of assurance was given.
- Whether there were new systems in place or proposed.
- The performance of the service.
- Changes to laws and regulations.
- Council concerns with systems or processes.
- The involvement of third parties.
- Materiality in monetary terms.
- An overarching scope was discussed for each audit, which will be confirmed when the audit is completed.
- Whether the work would be advisory, or assurance work, along with when would be best to complete the audit in the year, avoiding known peak work periods where possible.

Essential, high, medium and low assurance requirements

Audits are defined as an essential, high, medium or low assurance requirement, to provide an order of priority for audit work for the year which will be applied if the audit budget is insufficient once scopes are agreed and days allocated to audits. Audits defined as a low assurance requirement are not expected to be completed as part of this year's Internal Audit Plan.

The resulting plan is shown in **Appendix 2** and shows where audit work links back to the Council's corporate priorities and programmes / projects and risks. Only those corporate risks and priorities and service business areas where audits are proposed are shown in **Appendix 2** and not all the audit and risk universe.

Audit Themes

An analysis of the recommendations made in 2024/25 found that the categories for 'timely, accurate data and information and communications' (data accuracy, audit trails, reporting cadence, documentation quality, record keeping, system data completeness, or improved visibility of information e.g., monitoring dashboards, logs, online publication) and 'robust roles, responsibilities accountability and authorities' (clarification of owners, approvers, reviewers, roles, oversight responsibilities, delegated authority, segregation of duties, or the establishment of clearer governance accountability lines), had the most recommendations classified under them, 27% and 22% respectively.

For 'robust roles, responsibilities accountability and authorities', recommendations related to clarity of roles, oversight, and accountability. Weaknesses in controls in this category could mean that there are risks of gaps in oversight, diluted accountability, or decision / actions not being reliably tracked or escalated.

For 'timely, accurate data and information and communications', recommendations centred around data quality, reporting, evidence and audit trails. Weaknesses in controls in this category could mean there are risks of management decisions being made on incomplete / untimely information, an inability to demonstrate compliance when challenged or slower issue detection.

For each audit in 2026/27, the audit scopes will include points on these areas where this is relevant.

Flexible plan

To ensure that the plan is flexible to meet the needs of the Council in response to changes in the business, risk operations, programmes, systems, controls, and organisational culture, the Internal Audit Plan will be reviewed with the Executive Teams quarterly and updated accordingly, including whether the assurance requirement category remains valid.

Changes to the Plan will be outlined to the Audit Committee in the quarterly Progress Report for them to review and agree.

Internal Audit Resources

What to the Standards say?

‘The chief audit executive manages resources to implement the internal audit function’s strategy and achieve its plan and mandate.

Managing resources requires obtaining and deploying financial, human, and technological resources effectively. The chief audit executive needs to obtain the resources required to perform internal audit responsibilities and deploy the resources according to the methodologies established for the internal audit function.’

Staffing

The role of the Head of Internal Audit is provided by South Norfolk Council through the Eastern Internal Audit Service (EIAS) Consortium to the district councils for Breckland, Broadland, North Norfolk, and South Norfolk, Norwich City Council and Great Yarmouth Borough Council, and the Broads Authority. All Councils are bound by a Partnership Agreement.

At the EIAS Consortium, a mix of in-house staffing and external contractors provides a variety of daily rates, enabling overall value for money clients whilst having access to a variety of specialist auditors and more capacity at peak times.

The delivery of audits 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 of Finance / Deputy S151, supported by contractors from the EIAS Consortium.

The in-house Team comprises a Senior Internal Auditor (1 FTE) and an Auditor (0.7 FTE).

Further details on the strategy for human resources will be in the new Internal Audit Strategy that is being developed.

Technology

Further details on the strategy for technology will be in the new Internal Audit Strategy, but the use of data for continuous auditing through data analytics and audit need is one aspect that is being considered. Currently, data analytics is used for full population testing in some audits. AI is used in audit work for background research, writing risks, and summarising findings in report writing. It is not currently used in audit testing.

Appendix 1 – Top Level Audit & Risk Universe

Corporate Priorities and Risks

Corporate Priorities			
Promote growth and prosperity to benefit West Norfolk	Protect our environment	Efficient and effective delivery of our services	Support our communities
Corporate Risks (red and amber)			
Facilitating and enabling growth		Financial Sustainability LGR	Community Cohesion
	Hunstanton sea defences Climate Change mitigation and adaptation	Corporate Governance Statutory Compliance Contract / Supply Failure Reputation Management Data Management & Security Continuity of Service Organisational Change Significant programmes / projects	Cost of living

Corporate Priorities

Promote growth and prosperity to benefit West Norfolk	Protect our environment	Efficient and effective delivery of our services	Support our communities
		Devolution H&S Compliance of Property Assets	

Business Service Areas

Business Service Areas

Corporate Services Finance IT Transformation and Change HR & OD Communications Customer Services	Operations & Commercial (e.g. car parking, waste, parks and open spaces) Property & Projects Health Wellbeing & Public Protection Leisure and Culture	Regeneration, Housing & Place Environment and Planning Legal, Governance, Licensing Procurement, Contract Management Risk Management Democratic Services
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Appendix 2 - Internal Audit Plan 2026/27

Quarter 1

Audit Area	Corporate Risk / Priority	Rationale for the Audit	Overarching Audit Scope
Alive West Norfolk (AWN) - Stock Management (Medium)	Efficient and effective delivery of our services	A stock control management audit is requested to ensure that this area is monitored and managed effectively and will cover areas such as the theatre, cinema, Stories of Lynn and Lynnsport.	Assurance as to whether stock control and inventory management arrangements are designed and operating effectively to ensure that stock is safeguarded, accurately recorded, efficiently managed, and used in accordance with organisational needs and financial regulations.
Cash Handling (Medium)	Efficient and effective delivery of our services	Large amounts of cash are still received at leisure centres, resorts and car parks and assurance on cash handling and security is requested.	Assurance that all cash received across leisure centres, resorts and car parks is fully, accurately, and promptly recorded; securely handled and stored; appropriately safeguarded against loss, theft, or misuse; and that effective controls are in place to ensure cash is properly accounted for and banked in a timely manner.
King's Lynn Enterprise Park (High) Advisory	Facilitating and enabling growth The inability of the council to facilitate and enable the market to deliver the council's growth agenda. This failure may reduce investment in infrastructure,	There is a service objective to promote the Enterprise Zone as a high profile location to grow and invest, focused on the priority sectors in the local economy including manufacturing, advanced engineering, med-	An assessment of the factors that have contributed to the slower-than-expected progress of the King's Lynn Enterprise Park (KLEP) since its establishment, evaluating the effectiveness of governance, planning, infrastructure delivery, market engagement, and performance management arrangements; and to identify lessons learned and opportunities for

Audit Area	Corporate Risk / Priority	Rationale for the Audit	Overarching Audit Scope
	<p>inward investment, job opportunities, new housing and commercial development therefore impacting on communities and businesses.</p> <p>Promoting growth and prosperity to benefit West Norfolk</p>	<p>tech and related supply chains, as well as complete the western access and infrastructure to open up further plots to support further business expansion on the Park.</p> <p>Progress has not been as expected, and an advisory work on why the Enterprise Park has not progressed as fast as it should and learning from this is requested.</p>	<p>strengthening future delivery so that the Enterprise Zone can maximise occupation, support target sector growth, and realise the intended business rates retention benefits by 2041.</p>

Quarter 2

Audit Area	Corporate Risk / Priority	Rationale for the Audit	Overarching Audit Scope
<p>Procurement (Medium)</p>	<p>Efficient and effective delivery of services</p>	<p>There is a service objective for the Procurement and Contract Management Transformation / Social Value Framework.</p> <p>There is also compliance with the new Procurement Act 2023, effective from February 2025. An audit to ensure</p>	<p>Assurance that the Council's procurement framework, practices, and controls are effective, transparent, and compliant with relevant legislation and internal policies, procurement activity achieves value for money and risks relating to supplier selection, and financial stewardship are appropriately managed considering the new Procurement Act 2023.</p>

Audit Area	Corporate Risk / Priority	Rationale for the Audit	Overarching Audit Scope
		controls in this area are robust is requested.	
Hunstanton Sea Defences - Hunstanton Coast Management Plan (Medium)	<p>Hunstanton Sea Defences Significant capital works are required to be undertaken to the Hunstanton sea defences to maintain the existing flood defences to prevent failure.</p> <p>Protect our environment</p>	There is a service objective for the implementation of the Hunstanton Coast Management Plan. Assurance to ensure that the controls, to deliver the Plan, are robust is requested.	Assurance that the Council has adequacy and effective governance, risk management, operational controls, and partnership arrangements in place to deliver the Hunstanton Coast Management Plan and its associated workstreams covering strategic planning and oversight, partnership and stakeholder management, and project and programme management.
Treasury Management (High)	Efficient and effective delivery of our services	<p>There is a service objective to optimise performance towards both the Treasury Management and the Capital Strategy each year.</p> <p>The Council's Treasury Management function is responsible for managing cashflow, investments, and borrowing in line with statutory requirements, the CIPFA Treasury Management Code, the Prudential Code, and the Council's Treasury Management Strategy (TMS) and Capital Strategy.</p>	Assurance that the Council's Treasury Management arrangements are fully compliant with statutory and regulatory requirements (CIPFA Codes, MHCLG guidance, TM Strategy), manage cashflow effectively to minimise borrowing and optimise investment returns, are supported by clear governance, decision making and risk management, ensure investments balance security, liquidity and yield appropriately, provide reliable and accurate treasury reporting to Members and are supported by robust internal controls, segregation of duties and data integrity.

Audit Area	Corporate Risk / Priority	Rationale for the Audit	Overarching Audit Scope
		<p>Treasury Management is central to financial sustainability, and an audit is requested to ensure that controls are robust in this area.</p>	

Quarter 3

Audit Area	Corporate Risk / Priority	Rationale for the Audit	Overarching Audit Scope
<p>Housing Needs, Planning and Delivery (Medium)</p>	<p>Facilitating and enabling growth</p> <p>The inability of the council to facilitate and enable the market to deliver the council's growth agenda. This failure may reduce investment in infrastructure, inward investment, job opportunities, new housing and commercial development therefore impacting on communities and businesses.</p>	<p>There is a service objective to complete a housing needs assessment which will inform new Local Plan and housing delivery across the Borough and develop a Housing Delivery Strategy.</p> <p>An audit on these integral parts is requested.</p>	<p>Assurance that the Council has an effective, evidence-based and integrated approach to identifying housing need, translating that need into a sound and deliverable planning framework, and ensuring that the resulting housing supply is achievable through a coherent Housing Delivery Strategy.</p>

Audit Area	Corporate Risk / Priority	Rationale for the Audit	Overarching Audit Scope
	Promoting growth and prosperity to benefit West Norfolk		
Disaster Recovery and Cyber Security – Follow Up (Medium)	None.	Follow up audit is requested.	Assurance on the implementation of recommendations made in the 2025/26 audits.
PMO - Capital Programme and Project Management (High)	<p style="text-align: center;">Significant programmes / projects</p> <p>Impact on the delivery of council services due to the failure of major programmes/projects. A major programme/project being any project that can cause significant financial, legal, reputational or compliance issues or prevent the council from delivering a strategic priority or key objective.</p> <p style="text-align: center;">Efficient and effective delivery of our services</p>	The Corporate Project Management Office (PMO) is responsible for overseeing, monitoring and reporting on capital and operational projects. Assurance is requested on project management controls.	<p style="text-align: center;">Assurance that the Corporate Project Management Office (PMO) has effective governance, processes, and controls in place to consistently oversee, monitor, and report on the Council's capital and operational projects; and that these arrangements support the successful delivery of the Transformation Programme across all workstreams, enabling projects to meet intended objectives, timelines, budgets, and benefits.</p> <p style="text-align: center;">Assurance on the readiness of the PMO to engage with external PMOs.</p>

Quarter 4

Audit Area	Corporate Risk / Priority	Rationale for the Audit	Overarching Audit Scope
Community Infrastructure Levy (CIL) (Medium)	Promote growth and prosperity to benefit West Norfolk	There is a service objective to review the Community Infrastructure Levy (CIL) infrastructure requirements and assess the new governance arrangements. Assurance on these arrangements is requested.	Assurance that the new CIL governance arrangements provide clear, accountable, and transparent decision-making processes for identifying, prioritising, and approving infrastructure projects funded through CIL.
Housing Allocations (Medium)	None	Housing Allocations Policy is being reviewed. Assurance on policy and process is requested.	Assurance that the Housing Allocations process is fair, transparent, well-governed, and compliant with statutory requirements, and that the Council's policies and operational practices support accurate assessment of housing needs, lawful prioritisation, and efficient allocation of social housing.

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Grant Certifications

Grant Work	Rationale for the Work	Overarching Scope
Disabled Facilities Grants	Annual grant certification	Certification of expenditure in accordance with grant conditions

Low Priority Audits

(Please note: - these audits are unlikely to be completed)

Audit Area	Corporate Risk / Priority	Rationale for the Audit	Overarching Audit Scope
Lily Service	Support our communities	<p>There is a service objective to realign Lily Service to meet the new NCC priority outcomes.</p> <p>Lily is a community wellbeing and signposting service aimed at reducing loneliness, improving social connection, and enabling adults to stay independent by helping them find the right local support, activities, and advice.</p>	Assurance that the Lily Service has been aligned with the new NCC priority outcomes.

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Follow Up

Audit Area	Corporate Risk / Priority	Rationale for the Audit	Overarching Audit Scope
Follow Up	N/A	Follow up is required.	Assurance on progress with implementing recommendations made.

Areas being monitored

Audit Area	Corporate Risk / Priority	Rationale for the Audit	Overarching Audit Scope
LGR	<p style="text-align: center;">LGR</p> <p>Impact of Local Government Reorganisation, particularly capacity, ability to deliver “business as usual” services, staff recruitment and retention, resource availability and ability to take long-term decisions. The long-term impact of implementing Local Government Reorganisation which could result in reductions in service and service standards for residents and businesses.</p> <p style="text-align: center;">Efficient and effective delivery of our services</p>	Once the Minded To decision has been made, assurance needs will be considered.	
King’s Lynn Masterplan (Medium)	<p style="text-align: center;">Facilitating and enabling growth</p> <p>The inability of the council to facilitate and enable the market to deliver the council's growth agenda. This failure may reduce investment in infrastructure, inward investment, job opportunities, new housing and</p>	There is a service objective to provide the strategic spatial vision for King’s Lynn for the next 20 years and support developer and investment confidence and be incorporated into a new Local Plan.	Assurance may be sought that the King’s Lynn Masterplan is governed effectively and supported by clear decision making, reflects robust evidence, sound analysis and alignment with corporate strategy, has been developed using appropriate consultation and stakeholder engagement, is supported by high quality feasibility work, provides a credible and deliverable investment prospectus, has realistic,

Audit Area	Corporate Risk / Priority	Rationale for the Audit	Overarching Audit Scope
	<p>commercial development therefore impacting on communities and businesses.</p> <p>Promoting growth and prosperity to benefit West Norfolk</p>	<p>This objective interacts with two risks, facilitating and enabling growth (Red) and significant programmes / projects (Amber)</p>	<p>affordable and well sequenced proposals, is integrated with the Local Plan, Economic Strategy and infrastructure plans, and has appropriate risk management, resourcing and performance monitoring.</p>
<p>Kings Lynn Neighbourhood Board and Plan for Neighbourhoods Programme (Medium)</p>	<p>Promoting growth and prosperity to benefit West Norfolk</p>	<p>There is a service objective concerning the King's Lynn Neighbourhood Board, which will be arm's length from the Council, and the development of an investment and regeneration plan for the 'Plan for Neighbourhoods programme', and an action to establish revised governance and assurance processes for the new 10-year programme.</p> <p>Capital and revenue elements commence in April 2026.</p>	<p>Advice may be sought on the governance and monitoring arrangements established for the King's Lynn Neighbourhood Board to ensure that when there are setup, they are robust, transparent, and effective in supporting the development and delivery of the Investment and Regeneration Plan for the Plan for Neighbourhoods Programme, and enable sound decision-making, appropriate oversight of funding, and alignment with programme objectives, statutory requirements, and stakeholder expectations.</p>

EASTERN INTERNAL AUDIT SERVICES



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



BOROUGH COUNCIL OF KING'S LYNN AND WEST NORFOLK

Internal Audit Charter and Mandate

Head of Internal Audit: Teresa Sharman

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Purpose of Internal Audit

Purpose

The purpose of the internal audit function is to strengthen the Council's ability to create, protect, and sustain value by providing the Governance, Risk and Audit Committee, and management with independent, risk-based, and objective assurance, advice, insight, and foresight.

The internal audit function enhances the Council's: -

- Successful achievement of its objectives.
- Governance, risk management, and control processes.
- Decision-making and oversight.
- Reputation and credibility with its stakeholders.
- Ability to serve the public interest.

The Council's internal audit function is most effective when:

- Internal auditing is performed by competent professionals in conformance with the Chartered Institute of Internal Auditor's (CIIA) Global Internal Audit Standards in the UK Public Sector, which are set in the public interest.
- The internal audit function is independently positioned with direct accountability to the Audit Committee.
- Internal auditors are free from undue influence and committed to making objective assessments.

Commitment to Adhering to the Global Internal Audit Standards in the UK Public Sector

- The Council's internal audit function will adhere to the mandatory elements of the Institute of Internal Auditors' International Professional Practices Framework, which are the Global Internal Audit Standards in the UK Public Sector and Topical Requirements. The chief audit executive (Head of Internal Audit) will report annually to the Audit Committee.

The chief audit executive will report annually to the Audit Committee and senior management regarding the internal audit function's conformance with the Global Internal Audit Standards in the UK Public Sector, which will be assessed through a quality assurance and improvement program.

Mandate of Internal Audit

Authority

The Council's internal audit function mandate is found in the Accounts and Audit Regulations 2015, which states: - Internal Audit

5. (1) A relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.

(2) Any officer or member of a relevant authority must, if required to do so for the purposes of the internal audit —

(a) make available such documents and records; and

(b) supply such information and explanations; as are considered necessary by those conducting the internal audit.

(3) In this regulation “documents and records” includes information recorded in an electronic form.

The internal audit function's authority is created by its direct reporting relationship to the Audit Committee. Such authority allows for unrestricted access to the Audit Committee.

The Audit Committee authorises the internal audit function to: -

- Have full and unrestricted access to all functions, data, records, information, physical property, and personnel pertinent to carrying out internal audit responsibilities. Internal auditors are accountable for confidentiality and safeguarding records and information.
- Allocate resources, set frequencies, select subjects, determine scopes of work, apply techniques, and issue communications to accomplish the function's objectives.
- Obtain assistance from the necessary personnel of the Council and other specialized services from within or outside the Council to complete internal audit services.

Independence, Organizational Position, and Reporting Relationships

The chief audit executive will be positioned at a level in the organisation that enables internal audit services and responsibilities to be performed without interference from management, thereby establishing the independence of the internal audit function. (See “Mandate” section.)

The chief audit executive will report functionally to the Audit Committee and administratively (for example, day-to-day operations) to the Chief of Staff at South Norfolk Council. This positioning provides the organisational authority and status to bring matters directly to senior management and escalate matters to the Audit Committee, when necessary, without interference and supports the internal auditors’ ability to maintain objectivity.

The chief audit executive will confirm to the Audit Committee, at least annually, the organisational independence of the internal audit function. If the governance structure does not support organisational independence, the chief audit executive will document the characteristics of the governance structure limiting independence and any safeguards employed to achieve the principle of independence.

The chief audit executive will disclose to the Audit Committee any interference internal auditors encounter related to the scope, performance, or communication of internal audit work and results. The disclosure will include communicating the implications of such interference on the internal audit function’s effectiveness and ability to fulfil its mandate.

Changes to the Mandate and Charter

Circumstances may justify a follow-up discussion between the chief audit executive, Audit Committee and senior management on the internal audit mandate or other aspects of the internal audit charter. Such circumstances may include but are not limited to: -

- A significant change in the Global Internal Audit Standards in the UK Public Sector.
- A significant reorganisation within the organisation.
- Significant changes in the chief audit executive, Audit Committee, and/or senior management.
- Significant changes to the organisation’s strategies, objectives, risk profile, or the environment in which the organisation operates.
- New laws or regulations that may affect the nature and/or scope of internal audit services.

Audit Committee Oversight

Oversight

To establish, maintain, and ensure that the Council's internal audit function has sufficient authority to fulfil its duties, the Audit Committee will: -

- Discuss with the chief audit executive and senior management the appropriate authority, role, responsibilities, scope, and services (assurance and/or advisory) of the internal audit function.
- Ensure the chief audit executive has unrestricted access to and communicates and interacts directly with the Audit Committee, including in private meetings without senior management present.
- Discuss with the chief audit executive and senior management other topics that should be included in the internal audit charter.
- Participate in discussions with the chief audit executive and senior management about the "essential conditions," described in the Global Internal Audit Standards in the UK Public Sector, which establish the foundation that enables an effective internal audit function.
- Approve the internal audit function's charter, which includes the internal audit mandate and the scope and types of internal audit services.
- Review the internal audit charter annually with the chief audit executive to consider changes affecting the organisation, such as the employment of a new chief audit executive or changes in the type, severity, and interdependencies of risks to the organization; and approve the internal audit charter annually.
- Approve the risk-based internal audit plan.
- Advocate to senior management that sufficient budget and staffing resources are provided to the internal audit function to fulfil its mandate and accomplish its internal audit plan.
- Provide feedback to senior management on the appointment and removal of the chief audit executive, ensuring adequate competencies and qualifications and conformance with the Global Internal Audit Standards in the UK Public Sector.
- Review and provide feedback to the Director of Resources at South Norfolk Council on the chief audit executive's performance.

- Receive communications from the chief audit executive about the internal audit function including its performance relative to its plan.
- Ensure a quality assurance and improvement program has been established and review the results annually.
- Make appropriate inquiries of senior management and the chief audit executive to determine whether scope or resource limitations are inappropriate.

Chief Audit Executive Roles and responsibilities

Ethics and Professionalism

The chief audit executive will ensure that internal auditors: -

- Conform with the Global Internal Audit Standards in the UK Public Sector, including the principles of Ethics and Professionalism: integrity, objectivity, competency, due professional care, and confidentiality, and the Seven Principles of Public Life (Nolan Principles): selflessness, integrity, objectivity, accountability, openness, honesty, Leadership.
- Understand, respect, meet, and contribute to the legitimate and ethical expectations of the organization and be able to recognize conduct that is contrary to those expectations.
- Encourage and promote an ethics-based culture in the organization.
- Report organisational behaviour that is inconsistent with the organization's ethical expectations, as described in applicable policies and procedures.

Objectivity

The chief audit executive will ensure that the internal audit function remains free from all conditions that threaten the ability of internal auditors to carry out their responsibilities in an unbiased manner, including matters of engagement selection, scope, procedures, frequency, timing, and communication. If the chief audit executive determines that objectivity may be impaired in fact or appearance, the details of the impairment will be disclosed to appropriate parties.

Internal auditors will maintain an unbiased mental attitude that allows them to perform engagements objectively such that they believe in their work product, do not compromise quality, and do not subordinate their judgment on audit matters to others, either in fact or appearance.

Internal auditors will have no direct operational responsibility or authority over any of the activities they review. Accordingly, internal auditors will not implement internal controls, develop procedures, install systems, or engage in other activities that may impair their judgment, including: -

- Assessing specific operations for which they had responsibility within the previous year.
- Performing operational duties for the Council or its affiliates.
- Initiating or approving transactions external to the internal audit function.
- Directing the activities of any the Council employee that is not employed by the internal audit function, except to the extent that such employees have been appropriately assigned to internal audit teams or to assist internal auditors.

Internal auditors will: -

- Disclose impairments of independence or objectivity, in fact or appearance, to appropriate parties and at least annually, such as the chief audit executive, Audit Committee, management, or others.
- Exhibit professional objectivity in gathering, evaluating, and communicating information.
- Make balanced assessments of all available and relevant facts and circumstances.
- Take necessary precautions to avoid conflicts of interest, bias, and undue influence.

Managing the Internal Audit Function

The chief audit executive has the responsibility to: -

- At least annually, develop a risk-based internal audit plan that considers the input of the Audit Committee and senior management. Discuss the plan with the Audit Committee and senior management and submit the plan to the Audit Committee for review and approval.
- Communicate the impact of resource limitations on the internal audit plan to the Audit Committee and senior management.
- Review and adjust the internal audit plan, as necessary, in response to changes in the Council's business, risks, operations, programs, systems, and controls.

- Communicate with the Audit Committee and senior management if there are significant interim changes to the internal audit plan.
- Develop and document an Internal Audit Strategy setting out the purpose, vision and objectives for internal audit, covering technology and staffing resources, and periodically review this.
- Ensure internal audit engagements are performed, documented, and communicated in accordance with the Global Internal Audit Standards in the UK Public Sector and laws and/or regulations.
- Follow up on engagement findings and confirm the implementation of recommendations or action plans and communicate the results of internal audit services to the Audit Committee and senior management periodically and for each engagement as appropriate.
- Ensure the internal audit function collectively possesses or obtains the knowledge, skills, and other competencies and qualifications needed to meet the requirements of the Global Internal Audit Standards and fulfil the internal audit mandate.
- Identify and consider trends and emerging issues that could impact the Council and communicate to the Audit Committee and senior management as appropriate.
- Consider emerging trends and successful practices in internal auditing.
- Establish and ensure adherence to methodologies designed to guide the internal audit function.
- Ensure adherence to the Council's relevant policies and procedures unless such policies and procedures conflict with the internal audit charter or the Global Internal Audit Standards in the UK Public Sector. Any such conflicts will be resolved or documented and communicated to the Audit Committee and senior management.
- Coordinate activities and consider relying upon the work of other internal and external providers of assurance and advisory services. If the chief audit executive cannot achieve an appropriate level of coordination, the issue must be communicated to senior management and if necessary escalated to the Audit Committee.

Communication with the Audit Committee and Senior Management

Reporting to Audit Committee

The chief audit executive will report periodically to the Audit Committee and senior management regarding: -

- The internal audit function's mandate.
- The internal audit plan and performance relative to its plan.
- Internal audit budget.
- Significant revisions to the internal audit plan and budget.
- Potential impairments to independence, including relevant disclosures as applicable.
- Results from the quality assurance and improvement program, which include the internal audit function's conformance with the IIA's Global Internal Audit Standards in the UK Public Sector and action plans to address the internal audit function's deficiencies and opportunities for improvement.
- Significant risk exposures and control issues, including fraud risks, governance issues, and other areas of focus for the Audit Committee that could interfere with the achievement of the Council's strategic objectives.
- Results of assurance and advisory services.
- Resource requirements.
- Management's responses to risk that the internal audit function determines may be unacceptable or acceptance of a risk that is beyond the Council's risk appetite.

Communication with key stakeholders

The chief audit executive is committed to fostering both formal and informal communication channels to build strong, collaborative relationships with senior management and the Audit Committee, and other stakeholders. This includes the use of structured mechanisms such as training workshops, briefings regular meetings, periodic reporting, and formal feedback processes to ensure transparency, alignment, and shared understanding of risks and priorities.

In addition, the chief audit executive will actively engage in informal dialogue with the Committee and senior management, and ad-hoc updates, to maintain open communication and support a culture of continuous improvement. These combined approaches ensure that stakeholder views are understood, expectations are managed, and Internal Audit remains a trusted, value-adding partner to the Council.

Our Stakeholder Engagement Plan will outline how this will be achieved in more detail.

Quality and Assurance Improvement Programme

The chief audit executive will develop, implement, and maintain a quality assurance and improvement program that covers all aspects of the internal audit function. The program will include external and internal assessments of the internal audit function's conformance with the Global Internal Audit Standards in the UK Public Sector, as well as performance measurement to assess the internal audit function's progress toward the achievement of its objectives and promotion of continuous improvement. The program also will assess, if applicable, compliance with laws and/or regulations relevant to internal auditing. Also, if applicable, the assessment will include plans to address the internal audit function's deficiencies and opportunities for improvement.

Annually, the chief audit executive will communicate with the Audit Committee and senior management about the internal audit function's quality assurance and improvement program, including the results of internal assessments (ongoing monitoring and periodic self-assessments) and external assessments. External assessments will be conducted at least once every five years by a qualified, independent assessor or assessment team from outside the Council; qualifications must include at least one assessor holding an active Certified Internal Auditor® credential.

Scope and type of Internal Audit Services

The scope of internal audit services covers the entire breadth of the organisation, including all of Council's activities, assets, and personnel.

The scope of internal audit activities also encompasses but is not limited to objective examinations of evidence to provide independent assurance and advisory services to the Audit Committee and management on the adequacy and effectiveness of governance, risk management, and control processes for the Council.

The nature and scope of advisory services may be agreed with the party requesting the service, provided the internal audit function does not assume management responsibility. Opportunities for improving the efficiency of governance, risk management, and control processes may be identified during advisory engagements. These opportunities will be communicated to the appropriate level of management.

Internal audit engagements may include evaluating whether: -

- Risks relating to the achievement of the Council's strategic objectives are appropriately identified and managed.
- The actions of the Council's officers, directors, management, employees, and contractors or other relevant parties comply with the Council's policies, procedures, and applicable laws, regulations, and governance standards.
- The results of operations and programs are consistent with established goals and objectives.
- Operations and programs are being carried out effectively, efficiently, ethically, and equitably.
- Established processes and systems enable compliance with the policies, procedures, laws, and regulations that could significantly impact the Council.
- The integrity of information and the means used to identify, measure, analyse, classify, and report such information is reliable.
- Resources and assets are acquired economically, used efficiently and sustainably, and protected adequately.
- Monitoring and oversight of wholly owned companies (BKLWN's Internal Audit Plan).
- Operations and processes of West Norfolk Housing and Property Companies (WNHC's and WNPC's Internal Audit Plans)

Approval

Approval of Charter and Mandate

Approved by the Audit Committee at its meeting on 23 March 2026.

DATE OF MEETING	TITLE	TYPE OF REPORT	LEAD OFFICER	OBJECTIVES AND DESIRED OUTCOMES
3 rd 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 th 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 nd 2025	September 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 th 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			
17 th February 2026	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.
	Treasury Management Report		C Holland	To present and update on the treasury management position for period to 30 th September 2025
	2024/25 External Audit Results Report		D Riglar	To provide the results from the EY External Audit for 2024/2025
	Internal Audit Report – Community Safety		T Sharman	To report progress made against outstanding Recommendations made through Internal Audits.

				Mark Whitmore and Jeanette Hollingsworth to attend for Community Safety Internal Audit – Limited Assurance.
	Annual Governance Statement for 2024/25		Debbie Ess	To approve the final version of the 2024/25 AGS with consideration of the external audit comments and feedback
23 rd March 2026	2025-2026 Risk Register Update Report		Debbie Ess	To present and update the Committee on quarter three risk register.
	Internal Audit Progress Report		T Sharman	To report progress made against outstanding Recommendations made through Internal Audits.
	Internal Audit Plan, Charter and Mandate		T Sharman	To report the Internal Audit Plan
	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

Audit Committee Work Programme 2026 – 2027

DATE OF MEETING	TITLE	TYPE OF REPORT	LEAD OFFICER	OBJECTIVES AND DESIRED OUTCOMES
15th June 2026	Appointment of Vice Chair for the Municipal Year 2025/2026	Operational	Democratic Services Officer	To appoint a Vice Chair for the Municipal Year 2025/2026.
	External Auditors - 2024/25 Auditors Annual Report		EY – D Riglar	
	External Auditors - 2025/26 Audit Plan		EY – D Riglar	
	Cabinet Forward Decisions List			To identify any items to be considered by the Audit Committee.
	Fraud & Error Progress Report		Carl Holland	To report the fraud and error progress for the last year.
	Work Programme 2025/2026			To identify any items for the work programme.
14th September 2026				
	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.
16th November 2026				
	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.
15th February 2027				
	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.



Forward Decisions List

The Forward Decision List outlines the Cabinet's upcoming decisions over the next few months. It specifies which decisions are considered significant and indicates those that may lead to portions of the meeting being conducted in private. In addition, the list highlights the responsible Lead Officer and Portfolio Holder.

This document will be updated and republished on the Council's website each month. Any queries relating to the Forward Decision List should be forwarded to Democratic Services: Democratic.Services@West-Norfolk.gov.uk

What is a Key Decision?

Key decisions are defined as an executive decision which is likely:

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- (a) To result in the local authority incurring expenditure which is, or the making of savings which are, significant having regard to the Council's budget for the service or function to which the decision relates, or (significant relates to £500,000 or more)*
- (b) To be significant in terms of its effect on communities living or working in the area comprising two or more wards and electoral divisions in the Council's areas. (significant relates to one third of the population in a ward).*

The key decision and non-key decision process is only for decisions made by the Executive, i.e. not those made at Planning, Council, Licensing etc. When assessing whether or not a decision is a key decision the decision maker must consider all the circumstances of the case. However, a decision which results in a significant amount spent or saved will generally be considered to be a key decision.

Why might a decision be made in private?

Members of the public may be excluded from a meeting or information if the nature of the business to be discussed is likely to involve the disclosure of exempt information such as details that could identify an individual or pertain to the financial or commercial interests of a person or organisation. Such information should only be made exempt, if it is in the public interest to do so under Schedule 12A of the Local Government Act 1972.



Cabinet Members:

Councillor Alistair Beales: Leader
Councillor Simon Ring: Deputy Leader and Portfolio Holder for Business
Councillor Jim Moriarty: Portfolio Holder for Planning and Licensing
Councillor Sandra Squire: Portfolio Holder for Environmental and Coastal
Councillor Michale de Whalley: Portfolio Holder for Climate Change and Biodiversity
Councillor Chris Morely: Portfolio Holder for Finance
Councillor Jo Rust: Portfolio Holder for People and Communities
Councillor Sue Lintern: Portfolio Holder for Culture and Events

Cabinet Members can be contacted directly and their contact details can be found via our website: [Committee details - Cabinet](#)

Senior Management

Kate Blakemore: Chief Executive
Michelle Drewery: Deputy Chief Executive and Section 151 Officer
Mark Parkinson: Chief Operating Officer
Emma Hodds: Chief of Staff and Monitoring Officer
Siobhan Cleeve: Interim Assistant Director Leisure and Culture
Stuart Ashworth: Assistant Director Environment and Planning
Jason Birch: Assistant Director Property & Projects
Martin Chisholm: Assistant Director Operations & Commercial
Duncan Hall: Assistant Director Regeneration, Housing & Place
Carl Holland: Assistant Director for Finance and Deputy Section 151 Officer
Honor Howell: Assistant Director Transformation and Change
Paul Lowes: Assistant Director Corporate Services
Mark Whitmore: Assistant Director, Health, Wellbeing and Public Protection

Members of the Senior Management team can be contacted directly via esteam@west-norfolk.gov.uk



APRIL 2026						
Date of meeting	Report title	Key or Non-Key Decision	Decision Maker	Cabinet Member/Portfolio	Lead Officer	Open or Exempt
23 April 2026	South Lynn Community Centre	Key	Cabinet	Deputy Leader and Cabinet Member for Business	Assistant Director, Property & Projects (Jason Birch)	Open
23 April 2026	Railway Road Extended Air Quality Management Area Revocation	Non	Cabinet	Cabinet Member for Climate Change and Biodiversity	Assistant Director, Environment and Planning (Stuart Ashworth)	Open
23 April 2026	Empty and Vacant Properties in King's Lynn and High Street Rental Auctions	Non	Cabinet	Cabinet Member for People and Communities	Assistant Director, Health, Wellbeing and Public Protection (Mark Whitmore)	Open
23 April 2026	Riverfront Regeneration Project - Custom House	Non	Cabinet	Deputy Leader and Cabinet Member for Business	Assistant Director, Regeneration, Housing & Place (Duncan Hall)	Part exempt 3 Information relating to the financial or business affairs of any particular person (including the authority holding that information)



23 April 2026	Changes to Local Plan Task Group Terms of Reference	Non	Cabinet	Cabinet Member for Planning and Licensing	Assistant Director, Environment and Planning (Stuart Ashworth)	Open
23 April 2026	Quarter 3 Budget Monitoring	Non	Cabinet	Cabinet Member for Finance	Assistant Director, Finance and Deputy Section 151 Officer (Carl Holland)	Open
14 May 2026	Climate Change Policy and Strategy Review	Key	Council	Cabinet Member for Climate Change and Biodiversity	Assistant Director, Environment and Planning (Stuart Ashworth)	Open
14 May 2026	Changes to the existing Corporate Enforcement Policy and Financial Penalties Policy as a Result of the Renters Rights Act 2025	Non	Council	Cabinet Member for People and Communities	Assistant Director, Health, Wellbeing and Public Protection (Mark Whitmore)	Open
14 May 2026	Audit Committee Annual Report from the Chair	Non	Council	Cabinet Member for Finance	Assistant Director, Finance and Deputy Section 151 Officer (Carl Holland)	Open



JUNE 2026

Date of meeting	Report title	Key or Non-Key Decision	Decision Maker	Cabinet Member/Portfolio	Lead Officer	Open or Exempt
09 June 2026	King's Lynn and West Norfolk new Local Plan - Governance arrangements for the plan-making process	Key	Cabinet	Cabinet Member for Planning and Licensing	Assistant Director, Environment and Planning (Stuart Ashworth)	Open
25 June 2026	King's Lynn Masterplan and Parking Strategy	Key	Council	Deputy Leader and Cabinet Member for Business	Assistant Director, Regeneration, Housing & Place (Duncan Hall)	Open
25 June 2026	Hunstanton Masterplan and Parking Strategy	Key	Council	Deputy Leader and Cabinet Member for Business	Assistant Director, Regeneration, Housing & Place (Duncan Hall)	Open
25 June 2026	Lynnsport Proposals	Key	Council	Deputy Leader and Cabinet Member for Business	Assistant Director, Transformation and Change (Honor Howell)	Open

JULY 2026



Date of meeting	Report title	Key or Non-Key Decision	Decision Maker	Cabinet Member/Portfolio	Lead Officer	Open or Exempt
14 July 2026	Local Plan Scoping Consultation Documents	Key	Cabinet	Cabinet Member for Planning and Licensing	Assistant Director, Environment and Planning (Stuart Ashworth)	Open
TO BE SCHEDULED						
Date of meeting	Report title	Key or Non-Key Decision	Decision Maker	Cabinet Member/Portfolio	Lead Officer	Open or Exempt
	Overnight Campervan Parking in Hunstanton	Non	Cabinet	Leader of the Council	Assistant Director, Operations & Commercial (Martin Chisholm)	Open
	Empty Homes Strategy Review	Key	Council	Cabinet Member for People and Communities	Assistant Director, Health, Wellbeing and Public Protection (Mark Whitmore)	Open
	King's Lynn Town Football Club	Non	Cabinet	Deputy Leader and Cabinet Member for Business	Assistant Director, Property & Projects (Jason Birch)	Fully exempt 3 Information relating to the financial or business affairs of any particular person (including the authority



						holding that information)
	Housing Assurance Strategy	Non	Council	Cabinet Member for People and Communities	Assistant Director, Health, Wellbeing and Public Protection (Mark Whitmore)	Open
	Domestic Abuse Tenants/Residents Policy and Domestic Abuse Intersectionality Policy	Non	Council	Cabinet Member for People and Communities	Assistant Director, Regeneration, Housing & Place (Duncan Hall)	Open
	IT Hardware Refresh	Key	Cabinet	Cabinet Member for Finance	Assistant Director, Corporate Services (Paul Lowes)	Fully exempt
	Local Government Reorganisation Consultation Response	Key	Council	Leader of the Council	Chief Executive (Kate Blakemore)	Open
	Heacham Beach Huts	Key	Cabinet	Deputy Leader and Cabinet Member for Business	Assistant Director, Property & Projects (Jason Birch)	Part exempt 3 Information relating to the financial or business affairs of any particular person (including the authority holding that information)

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