Borough Council of
King's Lynn &
West Norfolk

Audit Committee

Agenda

Monday, 23rd November, 2026
at 5.30 pm

in the

Council Chamber, Town Hall, Saturday Market Place, King's Lynn and available to view on WestNorfolkBC on YouTube.

Borough Council of
King's Lynn &
West Norfolk

King's Court, Chapel Street, King's Lynn, Norfolk, PE30 1EX
Telephone: 01553 616200
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Friday 13th November 2026

Dear Member

Audit Committee

You are invited to attend a meeting of the above-mentioned Panel which will be held on **Monday, 23rd November, 2026 at 5.30 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 - 9)

To approve the minutes from the Audit Committee held on 14th September 2026.

3. Declarations of Interest (Page 10)

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. Audit Briefing - Local Audit Reset (Pages 11 - 36)

1. From Reset to Recovery
2. LG Reserve Risk Assessment Update

8. 2026 - 2027 Corporate Risk Register Update (Pages 37 - 44)

9. Half Year Internal Audit Progress Update (Pages 45 - 76)

10. Business Continuity Annual Update (Pages 77 - 82)

11. Annual Governance Statement 2025/26 Significant and Operational Actions Progress Update (Pages 83 - 96)

12. Annual Report to Audit Committee from Shareholder Committee (Pages 97 - 103)

13. Work Programme and Forward Decision List (Pages 104 - 115)

To note the Committee's Work Programme for 2026/2027 and the Cabinet's Forward Decision List.

14. Date of Next Meeting

To note that the date of the next meeting of the Audit Committee will take place on 25th January 2027.

To:

Audit Committee: B Anota, T Barclay, S Bearshaw (Vice-Chair), T de Winton (Chair), B Jones and P Powers

Independent Members: Sean Beckett and Michael Laird

Portfolio Holders:
Councillor C Morley – Portfolio Holder for Finance
Councillor A Beales – Leader of the Council
Councillor S Ring – Deputy Leader and Portfolio Holder for Business

Officers:

Emma Hodds, Chief of Staff and Monitoring Officer
Stuart Ashworth, Assistant Director for Environment and Planning
Carl Holland, Assistant Director for Finance and Deputy Section 151 Officer
Matthew Head, Senior Internal Auditor
Teresa Sharman, Head of Internal Audit
Charlotte Marriott, Corporate Governance Manager
Debbie Ess, Senior Corporate Governance Officer
David Riglar – External Auditor from EY

BOROUGH COUNCIL OF KING'S LYNN & WEST NORFOLK

AUDIT COMMITTEE

Minutes from the Meeting of the Audit Committee held on Monday, 14th September, 2026 at 5:15pm in the Council Chamber, Town Hall, Saturday Market Place, King's Lynn PE30 5DQ

Please note that the meeting commenced later than scheduled.

PRESENT: Councillors T de Winton (Chair), S Bearshaw (Vice - Chair) and B Jones

Independent Members: Sean Beckett and Michael Laird

Portfolio Holders: Councillor C Morley – Portfolio Holder for Finance (Remotely)

Officers:
Carl Holland, Assistant Director for Finance and Deputy Section 151 Officer
Teresa Sharman, Head of Internal Audit (Remotely)

A19 **APPOINTMENT OF VICE - CHAIR FOR MUNICIPAL YEAR 2026/2027**

RESOLVED: Councillor Bearshaw was appointed Vice – Chair for the Municipal Year 2026/2027.

A20 **APOLOGIES**

Apologies were received from Councillors Anota and Barclay.

A21 **MINUTES**

RESOLVED: The minutes from the meeting held on the 15th June 2026 were agreed as a correct record and signed by the Chair.

A22 **DECLARATIONS OF INTEREST**

There were no declarations of interest.

A23 **URGENT BUSINESS UNDER STANDING ORDER 7**

There was no urgent business.

A24 **MEMBERS PRESENT PURSUANT TO STANDING ORDER 34**

There was none.

A25 **CHAIR'S CORRESPONDENCE (IF ANY)**

There was none.

A26 **ANNUAL TREASURY OUTTURN REPORT 2025/2026**

Click here to view the recording of this item on YouTube

The Assistant Director for Finance and Deputy Section 151 Officer presented the 2025–2026 Treasury Outturn, explaining the Council's capital financing, borrowing limits, interest costs and cash position.

Independent Member, Michael Laird, questioned the position on the £10 million long-term loan from Barclays. In response to a question, the Assistant Director for Finance and Deputy Section 151 Officer confirmed that the opportunity had been identified with the Council's Treasury advisers, who had then liaised with Barclays. The loan had been refinanced at £8 million, producing a discount of slightly more than £2 million. Accounting rules required the benefit to be spread over ten years, reducing annual borrowing costs by just over £200,000.

In response to Independent Member, Sean Beckett, the Assistant Director for Finance and Deputy Section 151 Officer explained that capital expenditure in 2025–2026 was £39.561 million. Of this, £20.92 million was funded during the year through £6.7 million of capital receipts, £11.2 million of grants and £3.79 million from reserves and revenue. The remaining £18.6 million was financed through working capital and added to the Capital Financing Requirement (CFR).

The Vice-Chair questioned whether the rising CFR created a significant risk and when the authorised limit might be reached. The Assistant Director for Finance and Deputy Section 151 Officer advised that the current capital programme was not expected to create material additional pressure, although new schemes would require Cabinet-approved business cases.

The Assistant Director for Finance and Deputy Section 151 Officer explained that the CFR represented unfinanced capital expenditure, including spending on vehicles, equipment, buildings and housing. It was reduced progressively through the Minimum Revenue Provision, approximately £2 million annually, and could also be reduced through capital receipts. Capital receipts used directly for new capital expenditure did not reduce the CFR.

The Chair, Councillor de Winton, highlighted the role of the housing companies, West Norfolk Housing Company and West Norfolk Property Limited. He provided useful context to the Independent Members regarding the housing companies.

The Council paid £1.5 million in external interest during 2025–2026, around £955,000 more than budgeted because slower housing sales required additional borrowing. External borrowing was approximately £40 million, compared with an operational boundary of £84 million and an authorised limit of £94 million, leaving approximately £59.9 million of headroom against the CFR. The Assistant Director for Finance and Deputy Section 151 Officer confirmed that borrowing remained within the approved limits and was being used to fund capital rather than revenue expenditure.

In response to the Vice-Chair, Councillor Bearshaw, the Assistant Director for Finance and Deputy Section 151 Officer confirmed that forecasts were regularly reviewed using Bank of England and Office for Budget Responsibility information, together with benchmark rates from MUFG, the Council's Treasury advisers. Because rates had been volatile, the Council had deliberately kept borrowing and investments relatively short term so that it could respond to rate changes and refinance for longer periods when appropriate.
Councillor Morley explained that the Council's housing companies faced higher construction costs, flood-related development costs, slower sales and narrower margins, but that the programme was being monitored through the Shareholder Committee, which all Members were welcome to attend, and through dedicated financial monitoring arrangements.

RESOLVED: The Audit Committee noted the annual treasury outturn position for 2025/2026.

A27 **ANTI FRAUD AND CORRUPTION ACTION PLAN UPDATE**

Click here to view the recording of this item on YouTube

The Assistant Director for Finance and Deputy Section 151 Officer presented a refreshed anti-fraud and corruption framework responding mainly to the Economic Crime and Corporate Transparency Act 2023. The framework was refreshed following the introduction of the failure-to-prevent-fraud offence under the Economic Crime and Corporate Transparency Act 2023, which came into force in September 2025. The Assistant Director for Finance and Deputy Section 151 Officer explained the Council already had prevention, detection, investigation and risk-management arrangements, so the update was intended to strengthen rather than fundamentally redesign the existing framework.

Independent Member, Michael Laird asked whether employees signed declarations covering the use of Council assets such as laptops and mobile devices. The Assistant Director for Finance and Deputy Section 151 Officer confirmed that employees received and signed an employee code of conduct, while technology assets were covered by acceptable-use policies and related declarations.

The Vice – Chair, Councillor Bearshaw asked whether anti-fraud training was compulsory. The Assistant Director for Finance and Deputy Section 151 Officer confirmed that the e-learning module was expected to be completed annually but was not currently mandatory, and that take-up data was not available at the meeting.
He agreed to review participation, consider whether stronger enforcement was required, update the module if necessary, and provide future assurance on coverage. Staff without suitable technology access can receive equivalent information through team meetings.

Members raised the risk that changes to procedures could weaken controls if fraud implications were not considered. The Assistant Director for Finance and Deputy Section 151 Officer agreed to ensure that fraud risk is explicitly considered when processes and systems change, and to examine whether individual policies should contain a prompt or recommendation requiring that assessment.

The Vice – Chair, Councillor Bearshaw asked when the fraud risk assessment dated 2024 would next be refreshed. The Assistant Director for Finance and Deputy Section 151 officer commented there was no planned assessment during the current year but agreed that a regular, non-annual cycle should be established. He also agreed to link the assessment to service risk registers, assurance statements, the annual governance statement and other relevant processes.

Councillor Jones sought an update on the new software for risk registers which had previously been presented to the Committee. The Assistant Director for Finance and Deputy Section 151 Officer explained the Council's third-party Corporate Management System had recently gone live and was being rolled out across the organisation. It is intended to combine performance information, service risks and internal audit recommendations, reducing duplication and helping the Audit Committee identify assurance gaps and track actions.

Members identified inconsistent version control, missing or unclear change histories, review dates and a possible incorrect March 2025 date on the anti-bribery policy. The Assistant Director for Finance and Deputy Section 151 Officer agreed to consider standardising version-control information so that documents show what changed, why it changed and when the next review was due.

Councillor Morley described controls being strengthened around supplier evaluation, purchase orders, invoice checking, contract management and matching payments to materials and construction progress. He also referred to data cleansing, version control, cyber-security investment and business-continuity arrangements as areas receiving further work.

The Chair, Councillor de Winton questioned how long the E-Learning training took employees to complete. The Assistant Director for

Finance and Deputy Section 151 Officer explained no more than an hour, he highlighted support services were available and for employees with no online access then in person training was available.

RESOLVED: The Committee recommended adoption of the Anti-Fraud and Corruption Framework and agreed to receive a year end update in support of the Anti-Fraud and Corruption Strategy.

A28 **WORK PROGRAMME AND FORWARD DECISION LIST**

The Assistant Director for Finance and Deputy Section 151 Officer reminded the Committee of the upcoming training sessions. Members were encouraged to attend and use the sessions to identify matters requiring further examination through the committee's work programme.

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

A29 **DATE OF NEXT MEETING**

The next meeting of the Audit Committee was scheduled to take place on the 16th November 2026 at 4:30pm in the Council Chamber, Town Hall, Saturday Market Place, King's Lynn.

The meeting closed at 6.24 pm

DECLARING AN INTEREST AND MANAGING ANY CONFLICTS FLOWCHART

Borough Council of King's Lynn & West Norfolk

START

Does the matter directly relate to one of your DPIs?

YES ← Declare the interest. You have a **conflict** and cannot act or remain in the meeting *

→ NO Does the matter directly relate to the finances or wellbeing of one of your ERIs?

YES ↙ Declare the interest. You have a **conflict** and cannot act or remain in the meeting *

↓ NO Does it directly relate to the finances or wellbeing of you, a relative or a close associate?

YES ← Declare the interest. You have a **conflict** and cannot act or remain in the meeting *

↓ NO Does it affect the finances or wellbeing of you, a relative, a close associate or one of my ERIs?

YES ← Declare the interest. Are you or they affected to a greater extent than most people? And would a reasonable person think you are biased because of the interest?

↓ YES You have a **conflict** and cannot act or remain in the meeting *

↓NO Take part as normal

↓ NO Does it relate to a Council Company or outside body to which you are appointed by the Council?

YES ↙ Declare the interest. Do you, or would a reasonable person think there are competing interests between the Council and the company/outside body?

YES ← You can remain the meeting if the Chair agrees, for you to speak in your external capacity only. Do not vote.

NO ← You can take part in discussions but make clear which capacity you are speaking in. Do not vote.

↓ NO Does another interest make you that feel you cannot act in a fair, objective or open manner? Would a reasonable person knowing the same interest think you could not act in a fair, objective or open manner?

NO TO BOTH Declare the interest for the sake of openness and transparency. Then take part as normal.

YES TO ONE ↓ You have a **conflict**. Declare the interest. Do not participate and do not vote.

* without a dispensation

Glossary:
DPI: Disclosable Pecuniary Interest
ERI: Extended Registrable Interest

Other actions to mitigate against identified conflicts:
1. Don't read the papers
2. Tell relevant officers
3. Ask to be removed from any email recipient chain/group

Borough Council of King's Lynn & West Norfolk

Rebuilding audit assurance: the path to an unqualified opinion

Year ended 31 March 2026

11 August 2026

Agenda Item 7

The better the question. The better the answer. The better the world works.

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Private and Confidential

11 August 2026

Audit Committee
Borough Council of King's Lynn & West Norfolk
King's Court, Chapel Street
King's Lynn
Norfolk
PE30 1EX

Dear Audit Committee Members

Rebuilding audit assurance – risk assessment update

We attach our risk assessment update for consideration at the forthcoming meeting of the Audit Committee.

The purpose of this paper is to provide the Audit Committee with further detail on the risk assessment procedures performed in respect of opening reserve balances. These procedures have been undertaken in response to the prior-year disclaimed audit opinions and in accordance with the National Audit Office's Local Authority Reset and Recovery Implementation guidance.

This update should be read in conjunction with our Provisional Audit Planning Report for the 2025/26 audit, issued on 30 April 2026.

We welcome the opportunity to discuss this report with you at the meeting on 14 September 2026, and to understand whether there are any additional matters which the committee considers may influence our risk assessment.

Yours faithfully

David Riglar, Partner

For and on behalf of Ernst & Young LLP

Enc

Contents

1 Background and regulatory context

2 Scope of our risk assessment

3 Summary of risk assessment findings

4 Implications for the 2025/26 audit

5 Appendix A

Public Sector Audit Appointments Ltd (PSAA) issued the 'Statement of responsibilities of auditors and audited bodies'. It is available from the PSAA website (https://www.psaa.co.uk/managing-audit-quality/statement-of-responsibilities-of-auditors-and-audited-bodies/statement-of-responsibilities-of-auditors-and-audited-bodies-from-2023-24-audits/). The Statement of responsibilities serves as the formal terms of engagement between appointed auditors and audited bodies. It summarises where the different responsibilities of auditors and audited bodies begin and end, and what is to be expected of the audited body in certain areas. The 'Terms of Appointment and further guidance (updated October 2025)' issued by the PSAA (https://www.psaa.co.uk/managing-audit-quality/terms-of-appointment/terms-of-appointment-and-further-guidance-1-july-2021/) sets out additional requirements that auditors must comply with, over and above those set out in the National Audit Office Code of Audit Practice 2024 (the NAO Code) and in legislation, and covers matters of practice and procedure which are of a recurring nature.

This report is made solely to the Audit Committee and management of the Borough Council of King's Lynn and West Norfolk. Our work has been undertaken so that we might state to the Audit Committee and management of the Borough Council of King's Lynn and West Norfolk those matters we are required to state to them in this report and for no other purpose. To the fullest extent permitted by law we do not accept or assume responsibility to anyone other than the Audit Committee and management of the Borough Council of King's Lynn and West Norfolk for this report or for the opinions we have formed. It should not be provided to any third-party without our prior written consent.

Management agree that they remain solely responsible for management decisions relating to the audited body and that we do not, and cannot, act in a managerial capacity nor can we make business decisions for management/the audited body in connection with the services or otherwise, nor advise or recommend that any accounting policy, treatment or reporting is suitable for any particular purpose or specific facts, and management agrees that they will not rely on us as having done so.

If you wish to discuss how our service to you could be improved, or if you are dissatisfied with the service you are receiving, you may raise the matter with the Key Audit Partner responsible for services provided under our appointment by PSAA Ltd. Alternatively, you may contact Stephen Reid, UK Head of Government and Public Sector Audit, at 1 More London Place, London SE1 2AF. We will consider any concerns carefully and promptly and will make every effort to explain our position clearly. If your concerns remain unresolved, you may escalate the matter to Anna Anthony, UK&I Regional Managing Partner, at 1 More London Place, London SE1 2AF. If you remain dissatisfied, you may refer the matter to PSAA Ltd or raise it with our professional institute; further details are available on request.

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Rebuilding audit assurance – risk assessment update

1. Background and regulatory context

Appendix A explains the expected timeline to full assurance set out in the National Audit Office's (NAO) Local Authority Reset and Recovery Implementation Guidance (LARRIG 01), together with our assessment of Borough Council of King's Lynn & West Norfolk's (the Council's) current position. During 2024/25, the focus of the rebuild process has been on the Council's "natural" rebuild, through completing planned audit procedures for each respective audit year.

As set out in Appendix A, planned procedures could not be completed in either 2023/24 or 2024/25. Therefore, while the "natural" rebuild process has commenced, it has not yet significantly rebuilt assurance.

LARRIG 06, issued by the NAO, requires auditors to perform specific risk assessment procedures over reserves. The guidance recognises that reserves balances may contain the cumulative effect of unaudited transactions over more than one financial year and may therefore represent an area of accumulated audit risk. The purpose of this risk assessment is to identify the likelihood and potential magnitude of risks of material misstatement within reserves balances, together with management's readiness to support the historical rebuild process. This assessment informs audit planning, and any potential rebuild of assurance over future audit cycles as well as completion of the capacity and risk assessment return that we are required to make to the Ministry for Housing, Communities and Local Government ('MHCLG').

2. Scope of our risk assessment procedures

Our risk assessment covered all reserves disclosed in the Council's Movement in Reserves Statement, including both usable and unusable reserves. In performing the assessment, we considered:

- the nature and purpose of individual reserves;
- the scale and significance of movements during periods subject to disclaimer;
- susceptibility to material misstatement, including the risks of fraud and management bias;
- the wider governance and control environment of the Council's financial reporting processes; and
- risks associated with the classification of reserves between usable and unusable categories.

The assessment did not seek to re-establish assurance over historic balances. Its objective was to determine whether, where and when, such assurance could be rebuilt over time.

Rebuilding audit assurance – risk assessment update

3. Summary of risk assessment findings

The risk assessment process identified that the risk of material misstatement is not uniform across reserves. Certain reserves were assessed as presenting a higher risk of material misstatement, reflecting factors including:

- the size of balances and the extent of movements during periods subject to disclaimed opinions;
- the degree of judgement required in determining the appropriate accounting treatment; and
- reliance on complex statutory and capital accounting arrangements.

Other reserves were assessed as lower risk, with characteristics that may support a more targeted and proportionate rebuilding of assurance, without undermining audit quality, subject to the availability of sufficient appropriate audit evidence. This assessment underpins the differentiation in audit response which will be adopted across reserves and is intended to promote a consistent and proportionate approach.

The following dashboard summarises our assessment of the risk of material misstatement by reserve following the disclaimers of opinion.

Reserve	Risk Assessment	Rationale for Risk Assessment
General Fund Reserves	Significant Risk	The General Fund is sensitive to statutory adjustments and is a key indicator of the authority's financial resilience, increasing its susceptibility to misstatement and management bias. The General Fund balance is material and represents the cumulative impact of revenue and expenditure decisions over a number of financial periods. No audit procedures were performed in 2020/21 to 2023/24, and not all planned procedures were completed in 2024/25. As a result, there remains an increased risk that misstatements arising in the disclaimed period were not fully identified or corrected through movement-only testing in 2024/25 and may persist within the opening balance for the current audit year.
Earmarked Reserves	Significant Risk	Earmarked reserves are material. No audit procedures were performed in 2020/21 to 2023/24, and not all planned procedures were completed in 2024/25. As a result, there remains an increased risk that misstatements arising in the disclaimed period were not fully identified or corrected through movement-only testing in 2024/25 and may persist within the opening balance for the current audit year.

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Rebuilding audit assurance – risk assessment update

3. Summary of risk assessment findings

Reserve	Risk Assessment	Rationale for Risk Assessment
Capital Receipts Reserve	Significant Risk	Capital Receipts Reserve is material. No audit procedures were performed in 2020/21 to 2023/24, and not all planned procedures were completed in 2024/25. As a result, there remains an increased risk that misstatements arising in the disclaimed period were not fully identified or corrected through movement-only testing in 2024/25 and may persist within the opening balance for the current audit year.
Capital Grants Unapplied Account	Significant Risk	Capital Grants Unapplied Account represents cumulative capital grant income received but not yet applied to finance capital expenditure, with balances carried forward across financial periods. No audit procedures were performed in 2020/21 to 2023/24, and not all planned procedures were completed in 2024/25. As a result, there remains an increased risk that misstatements arising in the disclaimed period, including incorrect recognition or timing of capital grants, were not fully identified or corrected through movement-only testing and may persist within the opening balance for the current audit year.
Revaluation Reserve	Significant Risk	The Revaluation Reserve is material and arises from periodic valuation, impairment and disposal of property, plant and equipment, which are inherently judgemental. No audit procedures were performed in 2020/21 to 2023/24, and not all planned procedures were completed in 2024/25. There have been historic risks and weaknesses relating to the Council's Fixed Asset Register and accounting of capital transactions that further heighten the risk. As a result, there remains an increased risk that misstatements arising in the disclaimed period were not fully identified or corrected through movement-only testing in 2024/25 and may persist within the opening balance for the current audit year.

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Rebuilding audit assurance – risk assessment update

3. Summary of risk assessment findings

Reserve	Risk Assessment	Rationale for Risk Assessment
Capital Adjustment Account	Significant Risk	The Capital Adjustment Account is material and highly complex, comprising cumulative capital-related accounting and statutory adjustments arising from asset valuations, depreciation, impairments, disposals and financing transactions over multiple years. No audit procedures were performed in 2020/21 to 2023/24, and not all planned procedures were completed in 2024/25. There have been historic risks and weaknesses relating to the Council's Fixed Asset Register and accounting of capital transactions that further heighten the risk. As a result, there remains an increased risk that errors or misstatements arising in the disclaimed period have not been fully identified or corrected and may persist within the opening balance for the current audit year. Given the direct interaction between the Capital Adjustment Account and the General Fund, this heightens the inherent risk associated with the reserve.
Financial Instruments Adjustments Account	Significant Risk	No audit procedures were performed in 2020/21 to 2023/24, and not all planned procedures were completed in 2024/25. As a result, there remains an increased risk that misstatements arising in the disclaimed period were not fully identified or corrected through movement-only testing in 2024/25 and may persist within the opening balance for the current audit year.
Pensions Reserve	Significant Risk	No audit procedures were performed in 2020/21 to 2023/24, and not all planned procedures were completed in 2024/25. As a result, there remains an increased risk that misstatements arising in the disclaimed period were not fully identified or corrected through movement-only testing in 2024/25 and may persist within the opening balance for the current audit year.

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Rebuilding audit assurance – risk assessment update

3. Summary of risk assessment findings

Reserve	Risk Assessment	Rationale for Risk Assessment
Collection Fund Adjustment Account	Significant Risk	No audit procedures were performed in 2020/21 to 2023/24, and not all planned procedures were completed in 2024/25. As a result, there remains an increased risk that misstatements arising in the disclaimed period were not fully identified or corrected through movement-only testing in 2024/25 and may persist within the opening balance for the current audit year.
Accumulated Absences Account	Significant Risk	No audit procedures were performed in 2020/21 to 2023/24, and not all planned procedures were completed in 2024/25. As a result, there remains an increased risk that misstatements arising in the disclaimed period were not fully identified or corrected through movement-only testing in 2024/25 and may persist within the opening balance for the current audit year.

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Rebuilding assurance over reserves – Risk assessment

4. Implications for the 2025/26 audit

Our risk assessment process has indicated that the pre-2024/25 gaps in assurance - particularly those relating to reserves and other cumulative balances - cannot be sufficiently addressed as part of the 2025/26 audit to support future progression towards qualified or unmodified audit opinions, for the following reasons:

- the scale and complexity of historic balances requiring reconstruction;
- insufficient quality or availability of historic supporting evidence; and
- limitations in management capacity to support a historic rebuild alongside the 2025/26 audit.

In line with our established prioritisation principles, we will therefore focus our audit resources on rebuilding assurance for those bodies that have demonstrated they are able to adequately support the completion of all 2025/26 planned audit procedures, supporting the sector-wide objective of returning to unmodified audit opinions as quickly and sustainably as possible. It remains critical that management focus on producing high quality financial statements for publication and ensure high-quality working papers and robust audit evidence is available, and that the underlying issues identified in prior years are addressed as part of the 2025/26 audit cycle to facilitate the natural rebuild of assurance. This will be essential to avoid any further delay in the eventual process of rebuilding assurance over the Council's historic position, which is critical given the timing of upcoming Local Government Reorganisation. We will reperform our risk assessment procedures as part of our 2026/27 audit planning to update the assessment of whether the Council is in a position to proceed with the historical rebuild of assurance.

5. Fees

The activities undertaken in relation to this risk assessment, the preparation of the submission required by MHCLG, and the drafting of this addendum are outside the scope of the scale fee set out in our Audit Planning Report issued on 30 April 2026

Accordingly, we will seek a variation to the scale fee to reflect these changes to the scope of our work and will communicate further through our reporting once the costs are agreed.

Appendix A

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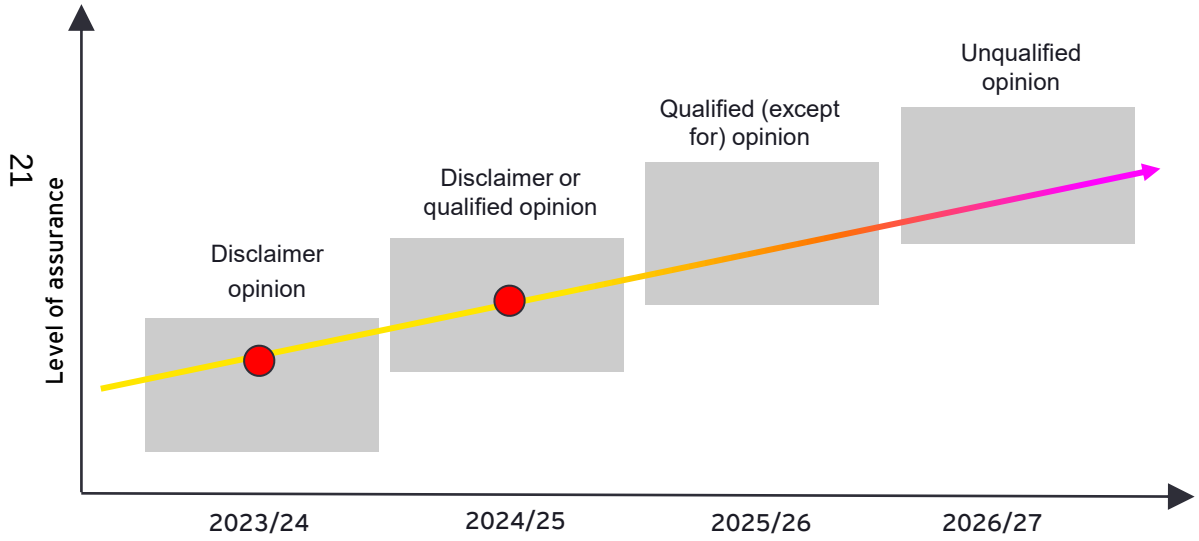
Appendix A – Rebuilding assurance

Progress to full assurance

The chart below illustrates the expected timescale for rebuilding audit assurance as set out in the NAO's LARRIG 01. It also shows our assessment of the Council's progress against that illustrative timescale, together with the reasons for that assessment and the key actions required to successfully rebuild assurance.

The guidance recognises that the journey to full assurance - and therefore an unqualified audit opinion - will typically take a number of years. Progress depends on sustained coordination and engagement between the Council and the audit team across successive audit cycles. Since 2022/23, we have applied a structured, risk-based prioritisation approach to local government audits. This approach is designed to support a return to unqualified audit opinions wherever feasible, while continuing to meet the statutory backstop requirements introduced as part of the local audit reset.



Council progress

- In 2020/21 to 2023/24 disclaimer of opinions were issued as the Council were unable to prepare financial statements and supporting working papers ahead of the backstop dates for those years. In 2024/25 a disclaimer of opinion was issued due to the application of the backstop. This means the auditor was unable to form an opinion on the financial statements.

  In our view, the Council's progress falls behind the expected timescales set out in LARRIG 01. Until the natural rebuild process has commenced, it is not possible to complete the rebuild of assurance over the historic gaps in assurance arising from the disclaimers of opinion.

  For 2025/26 the Council's focus should be on the preparation of high-quality financial statements and associated working papers to facilitate completion of the audit process and allow the natural rebuild of assurance to commence.

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From Reset to Recovery

Borough Council of King's Lynn & West Norfolk

Audit Committee briefing

August 2026

The better the question. The better the answer. The better the world works.

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Reset and sector context

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Monitoring progress: the summary of assurances

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How do you compare to peers?

04

Practical actions for the committee to consider in the year ahead

01 | Reset and sector context

The breakdown of local audit in English local government is widely seen as the result of a cumulative set of structural reforms and system pressures, rather than a single failure point. A perfect storm of conditions led to widespread delay in audit completion.

The structural break: lack of system leader

- In 2015, the Audit Commission was abolished which had previously provided a centralised, integrated system for local audit, inspection and oversight. This redesign led to the loss of a single system leader.
- A lack of consensus between government departments, regulators, standard setters and other stakeholders about the scope of local government financial reporting and audit. Changes to the accounting framework were difficult to implement, with even relatively narrow reforms taking significant time to secure agreement between government bodies.
- This led to increasing audit requirements without a corresponding reassessment of whether the reporting framework remains useful for users of financial statements.

Fragility in capacity exposed by the pandemic

- Local government finance teams have experienced underinvestment in capacity and capability. Many bodies struggle to recruit and retain qualified finance staff and increasingly rely on temporary resources, creating high turnover and loss of organisational knowledge.
- There are weaknesses in finance skills, financial reporting capability and audit readiness across some bodies, including difficulties keeping pace with increasingly data-driven audit approaches.
- Public sector audit became less attractive because of compressed timetables, regulatory scrutiny and increasing compliance expectations. This led to higher attrition and recruitment difficulties.
- There has been no workforce strategy for local audit despite sector support, suggesting an insufficiently coordinated response to emerging workforce risks.

Financial reporting system unfit for purpose

- Financial reporting and decision-making in local government has become significantly more complex, driven by commercialisation, investment activities and other developments in local authority business models.
- There is a mismatch between local bodies' concerns about the volume of audit work and regulators' expectations for ever-increasing audit procedures and evidence. The result is a framework that continuously expands rather than being tailored to users' needs.
- Meaningful simplification of financial reporting and audit has proved difficult.
- Outdated digital capability in some bodies can also be a factor, with systems that are unable to support the increasingly data-driven nature of modern audit.

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01 | Reset and sector context continued

The challenge has shifted: from restoring timeliness to rebuilding assurance

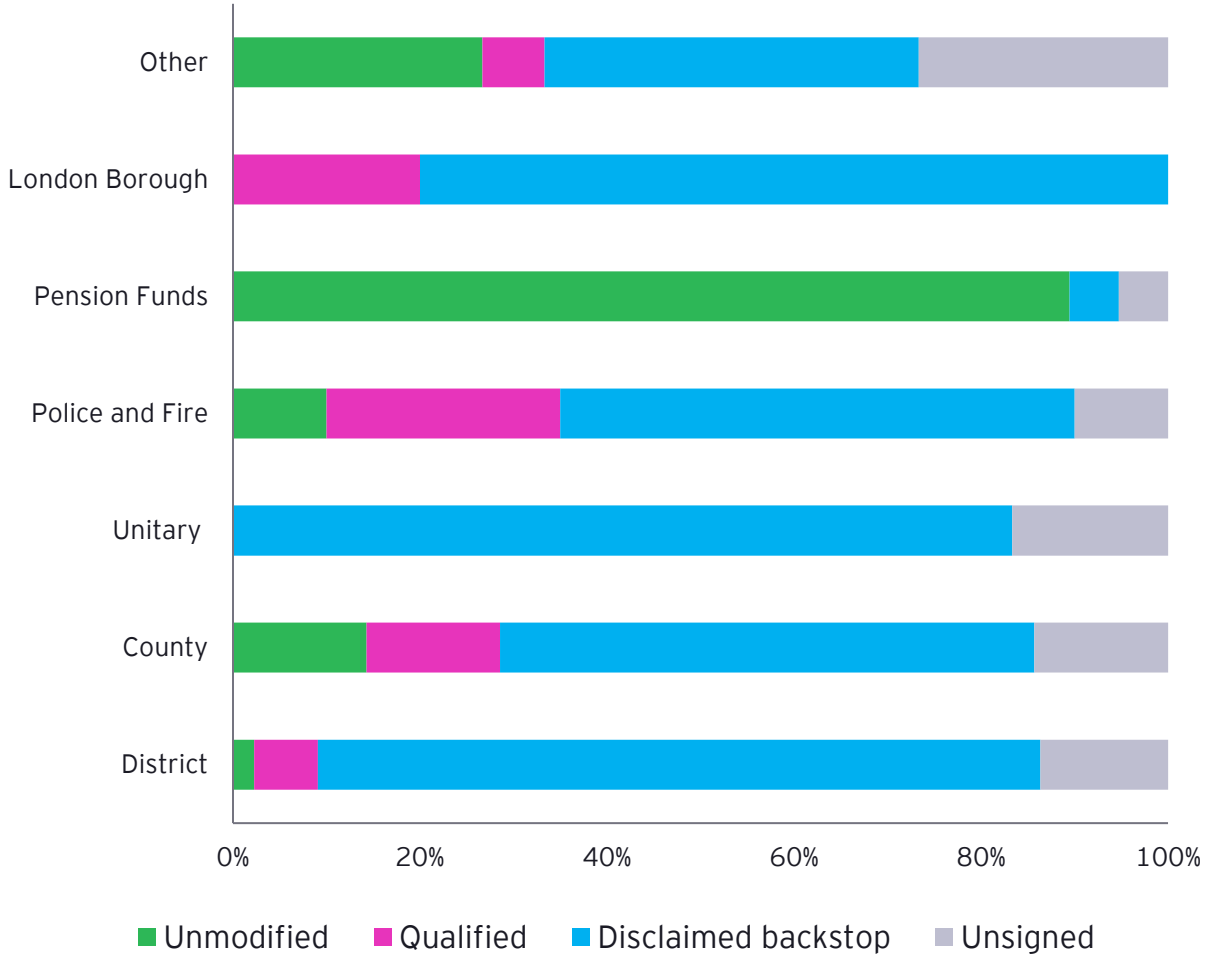
While there were improvements in the level of unmodified and qualified opinions, key outcomes in 2024/25 included:

- Widespread disclaimed opinions due to limited audit scope
- Continuing gaps in audit evidence and historic assurance remain

As a result, audit opinions no longer imply full assurance for local bodies or key stakeholders.



Figure 1
Most EY local government body audit opinions continued to be disclaimed in 2024/25



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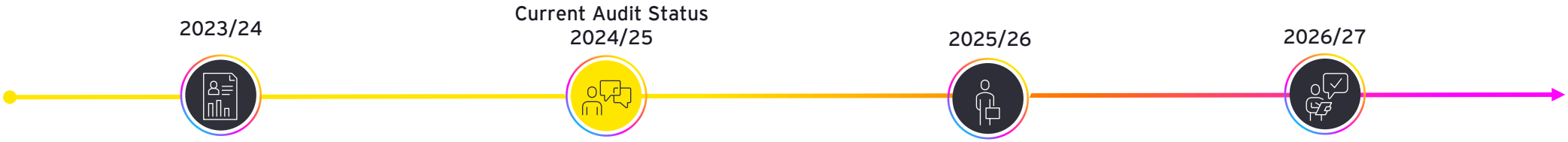
01 | Reset and sector context continued

Audit committees should judge progress by assurance recovery trajectory



EXPECTED TIMELINE 27

Disclaimer opinion

- Pervasive gaps over opening balances, comparators, and in-year movements.
- Lack of assurance over PPE which are valued on a cyclical basis, from the 2020/21 audit.
- Lack of assurance over Reserves (cumulative nature).

Disclaimer or qualified opinion

Continuing impact from 2023/24

- Lack of assurance over all the comparator PPE and reserves.
- Due to gaps in PPE assurance, there is a likely lack of assurance over related in-year transactions.
- Potential for qualified except for, but more likely to be disclaimed.

Qualified (except for) opinion

- Assurance in place over opening and closing balances, and assurance gained over each in-year movement.
- Likely gap over specific comparator balances may remain on PPE due to the extent items have not been valued since 2020/21. The impact on the CIES & reserves would require to be assessed.
- However, with the anticipation of incorporating build-back guidance focusing on reserves, there is increasing probability that gaps in assurance can be specifically identified, leading to higher likelihood of a qualified report (not disclaimed).

Unqualified opinion

- Expectation that all items resolved.
- Auditor will need to reassess the PPE cyclical valuation impact - but may be able to work with the authority to ensure that items previously valued in 2020/21 were revalued by this time or would be immaterial.

CURRENT AUDIT STATUS OF BOROUGH COUNCIL OF KING'S LYNN & WEST NORFOLK

- The Council's progress is behind the expected timescales set out in LARRIG 01.
- This is because no or limited procedures were completed in 2020/21, 2021/22, 2022/23 or 2023/24– being multiple years as opposed to the single year of the LARRIG example.
- We have not able to complete all planned procedures on a number of areas of the 2024/25 financial statements, therefore extending the period over which we will need to rebuild audit assurances. This means it is unlikely that audit assurances can be rebuilt to enable an unqualified opinion by 2026/27.

Extract from Appendix A in the 2024/25 Audit Results Report.

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02 | Monitoring progress: the summary of assurances

For most local government body audits, there are cumulative gaps in assurances brought forward

Our audit reporting across our local government portfolio highlights areas with continuing assurance gaps.

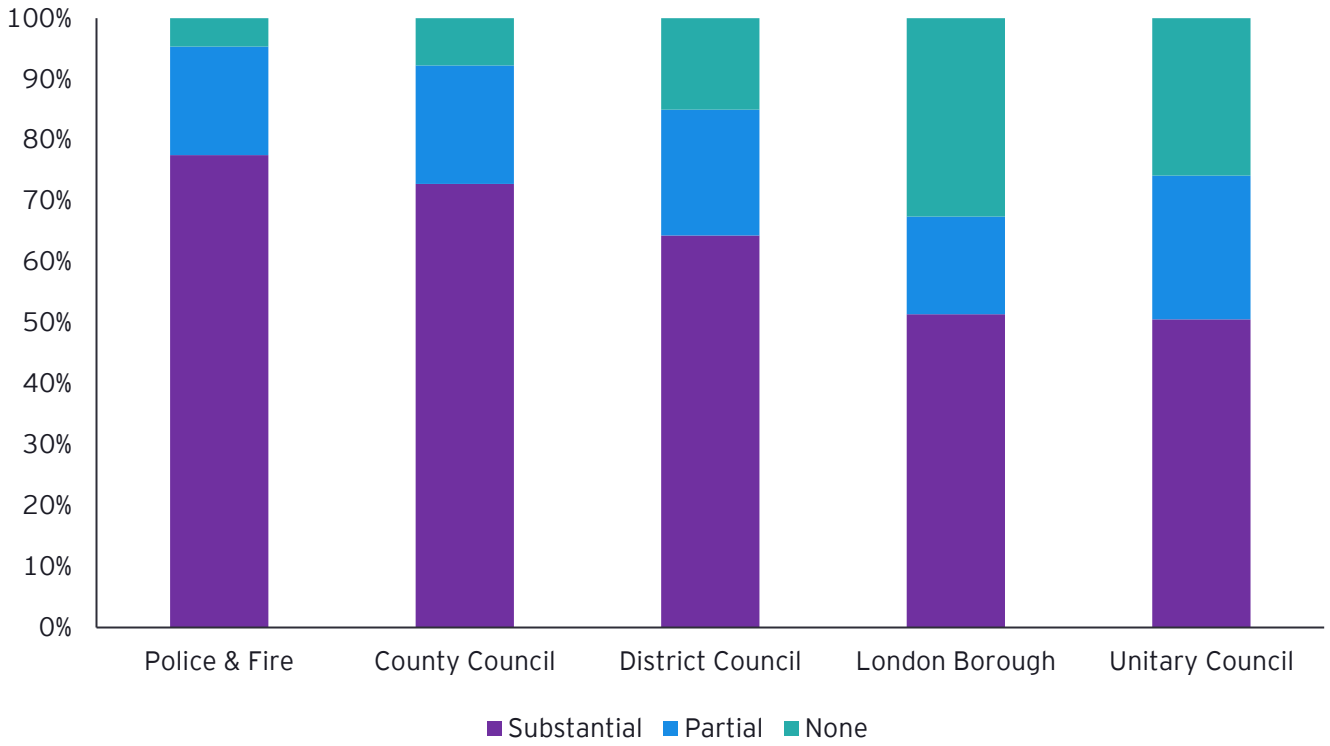
Across local government, the gaps most commonly impact:

- Reserves
- Property, Plant and Equipment; and
- Income & expenditure.

Assurance is rebuilt incrementally over time. A simplified buildback trajectory is:

Year 1:	Year 2:	Year 3:
Disclaimer (or disclaimer with emphasis on remedial work)	Qualified opinion(e.g., limitation of scope confined to specific balances)	Unmodified opinion

Figure 2
We were more likely to complete full audit procedures for less complex bodies, including Police & Fire bodies, but this was not consistent



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02 | Monitoring progress: the summary of assurances continued

Significant gaps remain in assurance across reserves

Why does this matter?

- Reserves are a critical lens on sustainability and risk
- Misclassification can misstate financial capacity and resilience.



Figure 3
In many local government bodies, reserves are analysed into two categories: usable and unusable and are inherently more complex.

In normal circumstances, auditors can audit any movements in-year, and rely on the prior year audited closing balance as the opening balance. After a disclaimer opinion, the opening balance was never audited. Instead of understanding what changed this year, the auditor has to ask whether the entire balance, built up over several years, is accurate.

Usable reserves

- Result from the body's activities.
- Can be spent in the future and therefore are the key focus of assessments of financial resilience.
- Include:
  - General Fund
  - Earmarked reserves
  - Capital receipts reserve.

Unusable reserves

- Derive from accounting adjustments such as revaluations (for assets that typically cannot be sold) and pension valuation movements.
- Cannot be used.
- Include:
  - Pensions reserve
  - Revaluation reserve
  - Capital adjustment account.

If movements are incorrectly recorded balances may appear in the General Fund when they are not actually available.

Elected members may therefore make decisions on the assumption of flexibility that isn't there.

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02 | Monitoring progress: the summary of assurances continued

Our assessment of audit readiness informed our reporting to all committees

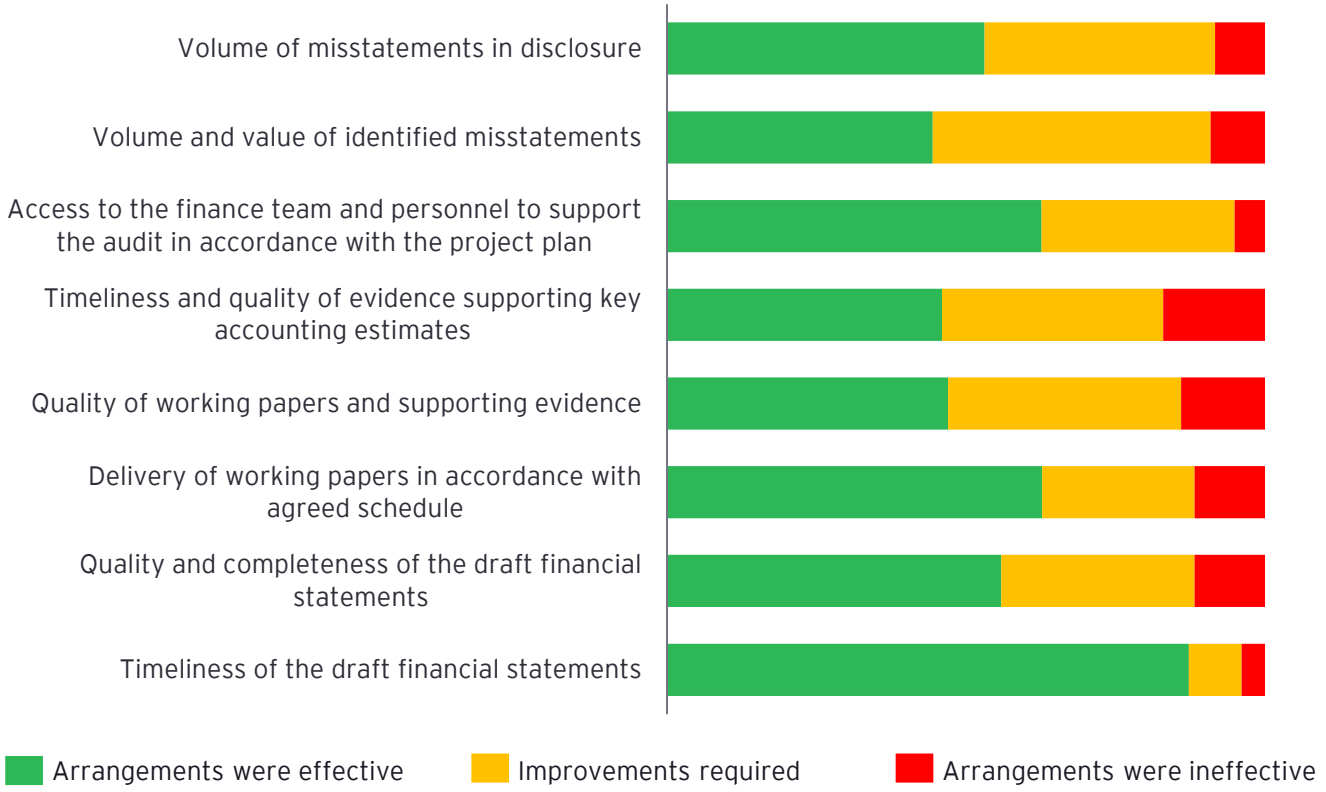
Our ability to complete the audit is reliant on the timely development of well-supported accounting judgements, the provision of accurate and relevant supporting evidence, access to the finance team, and management's responsiveness to issues identified during the audit.

In this context, we assessed audit preparedness for each local government body against eight criteria (Figure 4) and reported the outcomes to Those Charged with Governance within the Audit Results (ISA 260) Report for each body.

In 2024/25 we found that:

- 87% of local government bodies met earlier timescales for the production of the financial statements.
- However, quality and completeness – not speed – increasingly constrained audit progress.

Figure 4
Most local government bodies were well prepared for audit and met deadlines for the delivery of draft financial statements that were of a good quality



03 | How do you compare to peers?

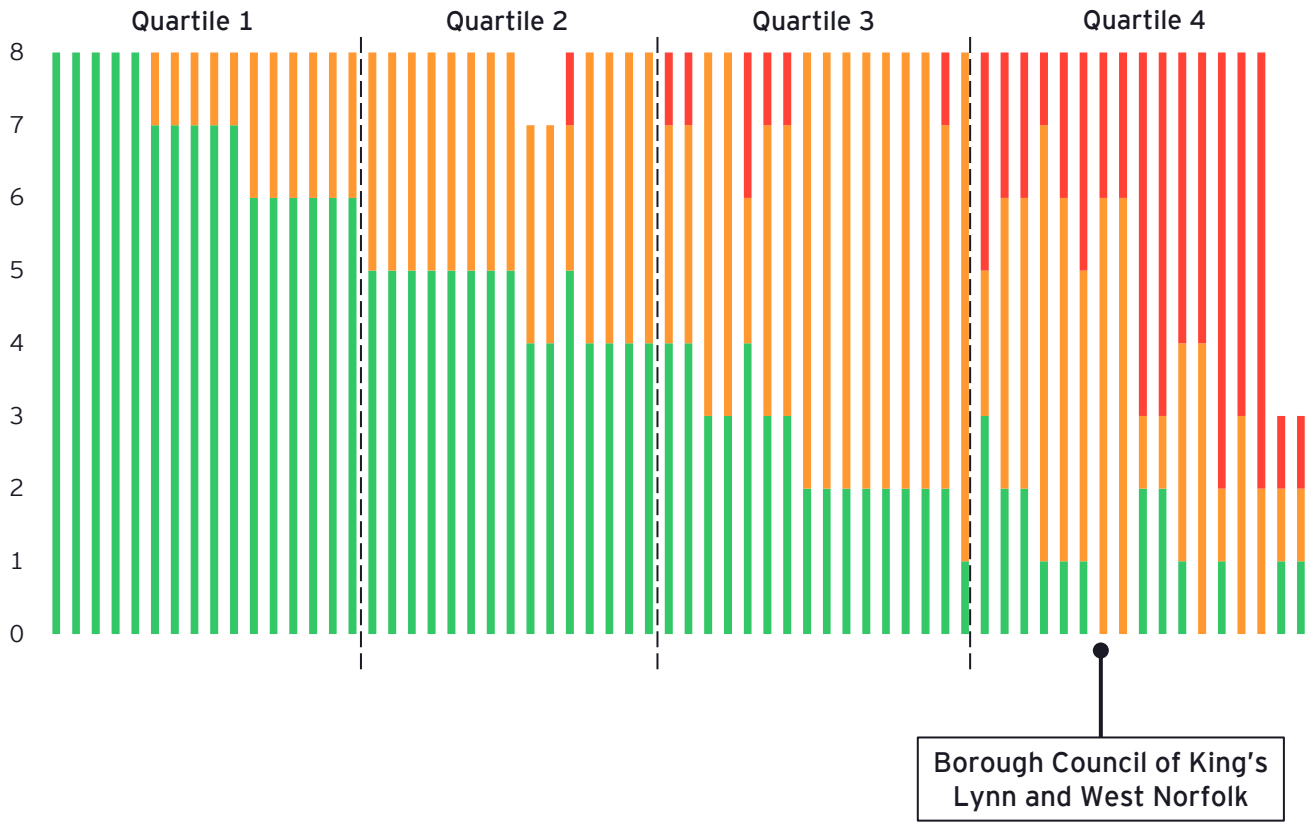
Our assessment of audit readiness informed our reporting to all committees

Bodies that were able to produce well-supported draft financial statements and respond effectively to audit queries are significantly more likely to progress from disclaimer to qualified opinions.

Where readiness remained weak, auditors were often unable to complete sufficient planned procedures, regardless of the body's complexity or size.

- Arrangements were effective
- Improvements required
- Arrangements were ineffective

Figure 5
Where the opinion remained on disclaimed or qualified, we found that we could split bodies into 4 main groups, with advanced, well-prepared bodies in Quartile 1.



03 | How do you compare to peers? Continued

Our assessment of audit readiness: District Councils

Key factors include:

- Timely draft financial statements;
- Quality working papers;
- Robust evidence including from management specialists; and
- A responsive finance team.

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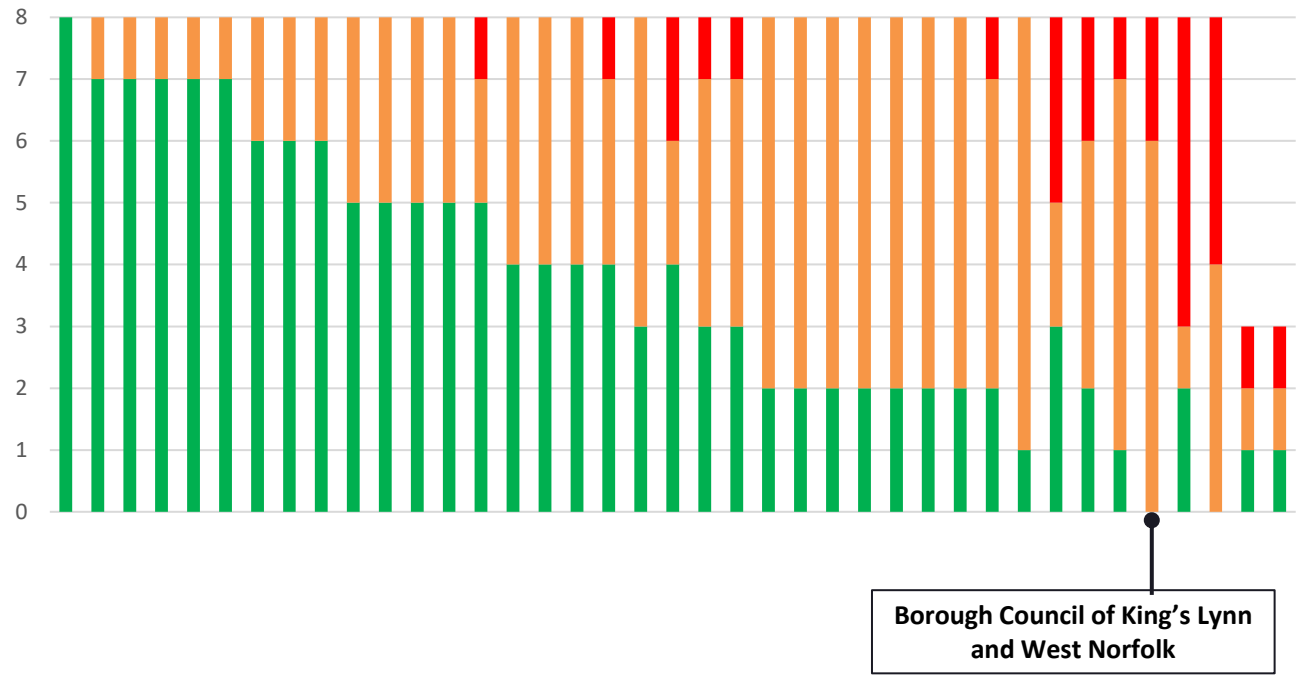
Arrangements were effective

Improvements required

Arrangements were ineffective

Figure 6
How the council compares to similar bodies (district councils) that met the backstop deadline



03 | How do you compare to peers? (cont'd)

Summary of assurances: District Councils

There were two district councils where no assurance could be provided.

Assurance gaps can compound over time, leading to an increased risk of disclaimers in years beyond the timelines set by the National Audit Office.

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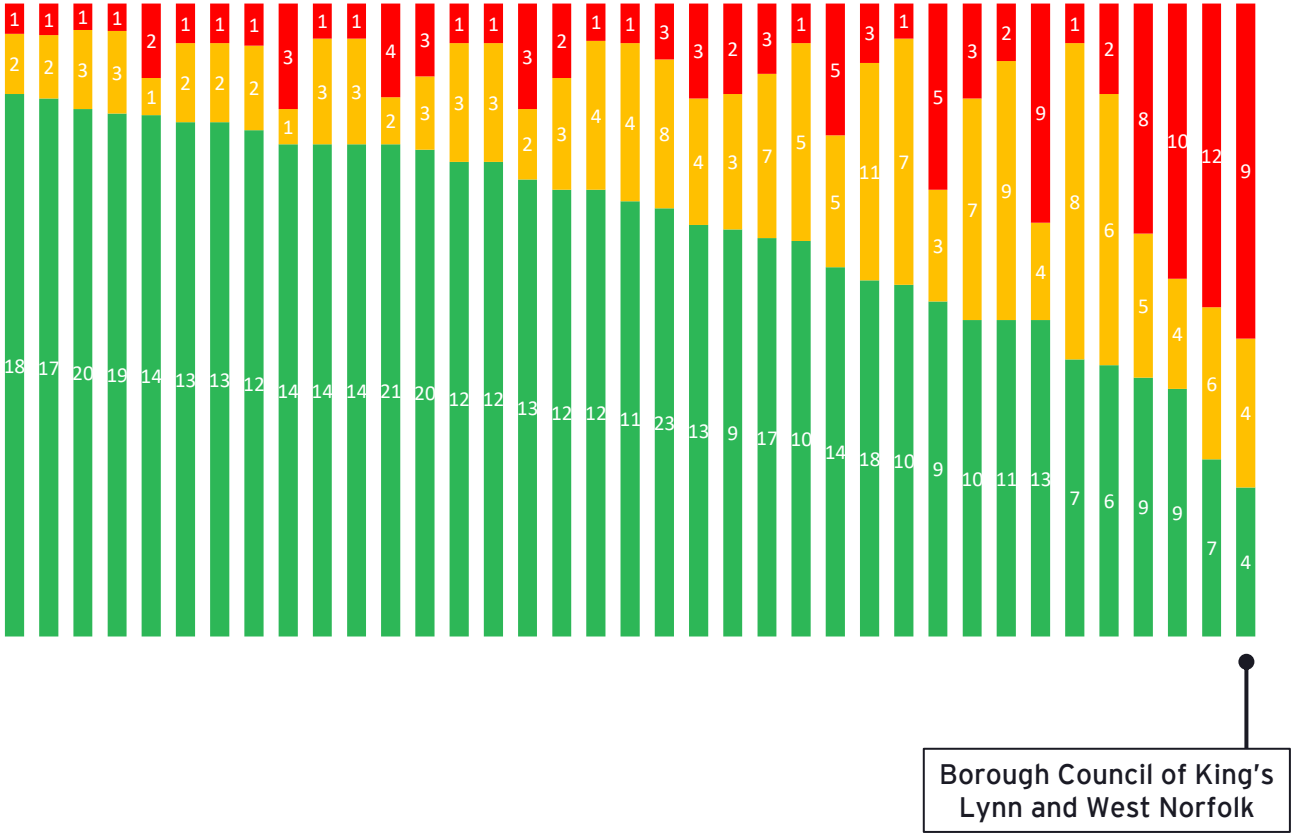
Full assurance

Partial assurance

None

Figure 7 How the council compares to other district councils that met the backstop deadline

2024/25 summary of assurances



03 | How do you compare to peers? (cont'd)

Summary of assurances:

District Councils

Assurance gaps can compound over time, leading to an increased risk of disclaimers in years beyond the timelines set by the National Audit Office.

We reported on improved assurance between 2023/24 and 2024/25 for most audited bodies but gaps in assurance remain, particularly for reserve and property, plant and equipment balances.

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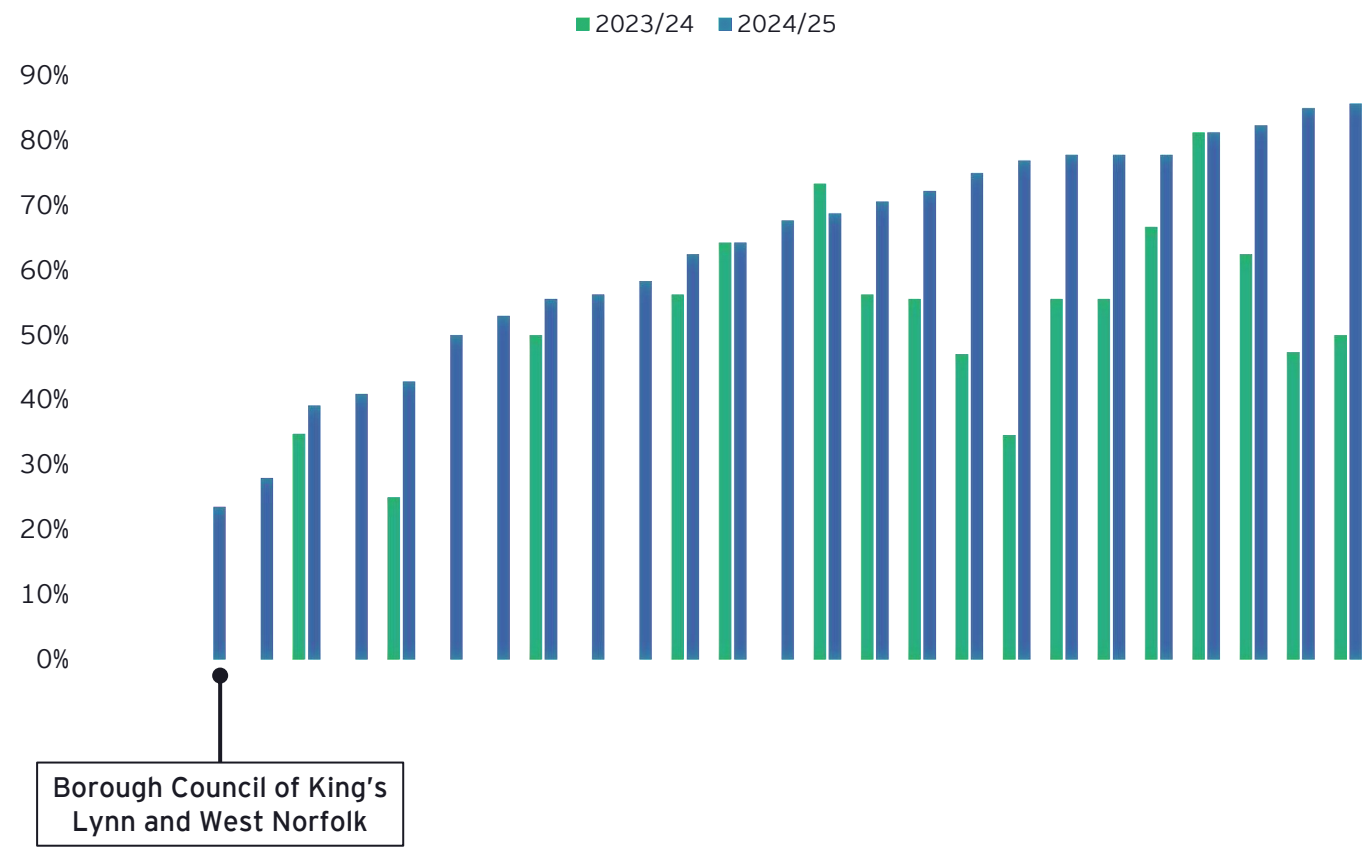
Figure 8 How the council compares to other district councils that met the backstop deadline



04 | Practical actions for the committee to consider

Figure 9
The next phase of recovery is in rebuilding assurance. The committee's role is critical in driving readiness and overseeing governance to support the recovery trajectory



Focus on assurance, not just the opinion

Do you understand what has been audited and where gaps remain?

Treat audit readiness as a standing risk

Regular reporting on readiness and gaps

Track assurance recovery across balances.

Technology development and execution

Is the finance system fit for purpose and does it support the finance team to deliver?

Strengthen governance and controls, including internal audit

Reinforce the three lines of defence, and ensure that recommendations on control weaknesses are addressed

Strengthening finance capacity

Challenge capacity and resource levels

Support investment in people and expertise

Ensure stability in leadership where possible.

Sustain recovery

Active oversight

Clear prioritisation

Early intervention if off-track

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POLICY REVIEW AND DEVELOPMENT PANEL REPORT

REPORT TO:	Audit Committee		
DATE:	16 November 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 overview of the current position of the corporate risk register.
KEY ISSUES:
Executive Leadership Team (ELT) reviewed the corporate risk register and considered the implications of the Government's announcement to pause Risk16 Local Government Reorganisation (LGR), together with the potential impact of Risk15 Devolution proposals. The implications of these developments are still evolving and will require the Council to maintain a flexible approach while further information becomes available. New risk Risk20: St James Swimming Pool Closure was evaluated. The risk was assessed with an impact score of 5 and a likelihood score of 4, resulting in an overall risk score of 20, which places it within the high-risk category. The significant score reflects the potential consequences of a pool closure and the likelihood of the risk materialising, requiring ongoing monitoring and management. R15 Devolution (reinstated) — Score 12 R16 Local Government Reorganisation — Paused R20 St James Swimming Pool Closure — Score 20
OPTIONS CONSIDERED:
Not applicable.
RECOMMENDATIONS:
Members are requested to note the update to the corporate risk register.
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 Effective risk management is a fundamental component of good governance and supports the Council in delivering its corporate priorities, maintaining operational resilience, and achieving positive outcomes for communities.

1.2 Whilst risk is often viewed negatively, successful and high-performing organisations frequently carry higher levels of risk because they are pursuing ambitious objectives, service improvements, and transformational change.

1.3 The key measure is not the level of risk itself, but how effectively risks are identified, managed, and monitored within the Council. Through effective governance, regular review, and proactive mitigation, the Council seeks to ensure that risks are understood and controlled whilst enabling the organisation to pursue its strategic ambitions and deliver value for residents, businesses, and stakeholders.

2 Review of the corporate risk register

2.1 This report presents the status of the council's strategic and operational risks as of November 2026. These overarching risks that may affect the strategic direction of the council have been reviewed and updated by the Executive Leadership Team.

2.2 A summary of the key changes:

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

   Government issued a new policy position setting out its ambition for Devolution in England on 31st July. Norfolk County Council are working through the implications of this for the proposed Combined County Council Area of Norfolk and Suffolk. A white paper 're-wiring the state' is expected in the Autumn.

b. **R16 Local Government Reorganisation (Paused)** - On 7th September 2026, the Secretary of State for Housing, Communities & Local Government announced that government was withdrawing its LGR decision for Norfolk and conducting a rapid review. Timescales of this review are not yet clear and will have further clarity after Autumn recess.

c. **R20 St James Pool Closure** – The critical risk of unplanned, permanent closure of the St James Swimming Pool prior to an alternative provision being built due to severe structural deterioration, roof instability, and high operational deficits.

   Cabinet has supported progression of the Lynnsport replacement pool through RIBA Stages 2 and 3, with a final construction decision expected in March 2027. St James remains safe to operate under six-monthly structural monitoring, but deterioration continues and significant investment is required to sustain the facility.

The risk remains high until replacement provision is secured. An unplanned closure would have a significant service and community impact; however, current engineering advice supports continued operation subject to monitoring. Any recommendations arising from inspections are reviewed and actioned as appropriate to ensure identified issues are effectively addressed.

The following controls are in place to monitor, manage, and mitigate the risk of an unplanned permanent closure of the facility.

Key Risk and Key Control Indicators

- Delay to the Lynnsport replacement leisure project (months)
- Ongoing deterioration of reinforced concrete caused by chloride contamination
- Structural roof defects or failure
- Increase in reactive maintenance expenditure
- Impact of Local Government Reorganisation (LGR), including a Statutory Change Order or Section 24 Direction affecting local decision-making
- Completion of six-monthly structural safety inspections within the agreed timescales.

Control Type	Key Control
Preventative	- Agree operational tolerances - Emergency Continuity Plan maintained and reviewed - Customer Base and Competitor Drift Mitigation - Alignment of leisure project governance with LGR transition arrangements and any Section 24 requirements. - Workforce Stability and Retention Strategy - Safe Decommissioning and Demolition Plan - HSE Compliance and Statutory Reporting Framework - Strict Contractor Method Statement (RAMS) Controls
Detective	- 6-Monthly Specialist Structural Inspections
Corrective	- Delivery of the Leisure Project for the rebuild through the democratic process
Preventative & Corrective	- Proactive Public Communications and Closure Strategy

2.3 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.

2.4 All strategic and operational risks are recorded on the risk matrix and assigned a unique reference number for identification, monitoring, and reporting purposes.

IMPACT

LIKELIHOOD		1	2	3	4	5
Risk Scoring Matrix		**Insignificant**	**Minor**	**Moderate**	**Major**	**Extreme**
5	**Almost Certain**	G	A	R	R 1, 4	R
4	**Likely**		G	A 15	R 6	R 18, 20
3	**Possible**		G	G	A 2, 3, 5, 7, 9, 10 11, 13, 17, 19	R
2	**Unlikely**			G	G 12	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.

2026-2027 Corporate Risk Register **Appendix A**

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.	E Kavanagh	**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.	E Kavanagh	**9**	**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.	M Drewery	**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**	**12**	⟷
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.	E Hodds	**Paused**			

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.	E Hodds	**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.	M Drewery	**6**	**12**	**12**	⟷
R6	**Data management** Risk of deliberate or unintentional loss/disclosure of personal, sensitive, confidential or business critical information or breach of information governance legislation.	E Hodds	**8**	**16**	**16**	⟷
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.	E Hodds	**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.	M Drewery	**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 Drewery	**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 Drewery	**6**	**20**	**20**	⟷
R19	**Cybersecurity** Failure to protect the council's systems, networks and digital services from cyber threats, leading to unauthorised access, disruption, or compromise of systems and data.	E Hodds	**12**	**12**	**12**	⟷
R20	**St James Pool Closure** The critical risk of unplanned, permanent closure of the St James Swimming Pool prior to an alternative provision being built due to severe structural deterioration, roof instability, and high operational deficits.	E Kavanagh	**12**	**New**	**20**	

IMPACT

LIKELIHOOD

Risk Scoring Matrix		1	2	3	4	5
		Insignificant	Minor	Moderate	Major	Extreme
5	Almost Certain	G	A	R	R 1, 4,	R
4	Likely		G	A 15	R 6	R 18, 20
3	Possible		G	G	A 2, 3, 5, 7, 9, 10 11, 13, 17, 19	R
2	Unlikely			G	G 12	A
1	Rare					G

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 November 2026		
TITLE:	Progress Report 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 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 2026/27 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 2026/27 Internal Audit Plan.

3. Issues for the Audit Committee to Consider

Members should note progress with completing the Internal Audit Plan and with implementing recommendations. Members will note that there are no final reports at present and that audits are in progress but behind their schedule, due to sickness, annual leave and work taking longer to complete than usual.

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 2026/27 Internal Audit Plan and implementing recommendations.

11. Background Papers

Appendix A – Progress Report 2026/27

EASTERN INTERNAL AUDIT SERVICES

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Borough Council of
King's Lynn &
West Norfolk

BOROUGH COUNCIL OF KING'S LYNN & WEST NORFOLK

Progress Report 2026/27

Head of Internal Audit: Teresa Sharman

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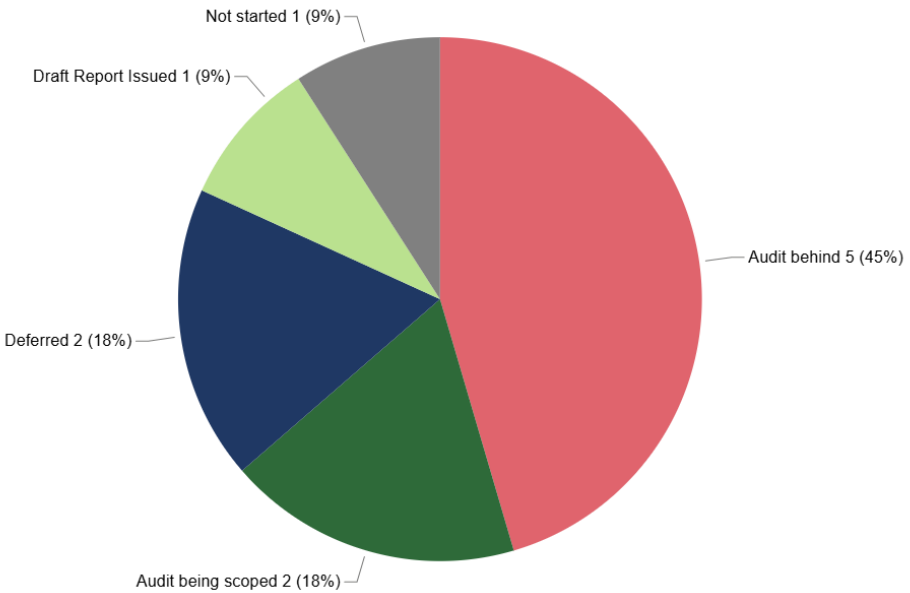
Progress at a glance

11
Audits in 2026/27 Audit Plan

0
High Recs Raised

0
Medium Recs Raised

0
Low Recs Raised



27
Outstanding Recommendations

4 High

13 Medium

10 Low

Oldest – 2019/20 – 1 important – Car Park and Civil Enforcement

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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 (Audit Committee) 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 Internal Audit Service for the Council is provided by the Consortium, Eastern Internal Audit Services, hosted by South Norfolk Council, which utilises the services of a contractor, TIAA Ltd, BDO Ltd, Shared Internal Audit Service at Hertfordshire County Council as well as an in-house team.

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

Changes to the 2026/27 Audit Plan

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

The Procurement audit has been deferred. This is because the Council has been working with an adviser from Local Government East to review cumulative supplier spend and assess evidence of compliance with procurement requirements. The initial work has provided a baseline for improvements, and the Procurement Team is continuing to work with service areas.

As this work remains ongoing, an audit at this stage is unlikely to provide significant additional assurance. Therefore, the audit has been deferred to allow time for improvements to be implemented before Internal Audit independently assesses the effectiveness of the revised arrangements.

The Project Management Office (PMO) audit has been deferred. This is because the Project Management Office (PMO) is currently undergoing significant change and restructuring and it was considered that limited value would come from the audit currently whilst the function was still being redesigned and new arrangements embedded.

Audit outcomes and issues

Audit Outcomes - Final Reports

No final reports have been issued during the reporting period. Audits are behind due to annual leave within the in-house auditing team, sickness absence within the EIAS Team and audits taking longer to complete than usual by the in-house auditing team.

Outstanding Recommendations

The table below shows the number of recommendations which are past and within their due date by year and priority rating.

The colour of the audit name cell in the table below denotes the overall assurance opinion provided for the audit. Please refer to **Appendix 4** for further information on assurance opinions. The number in brackets after the audit name denotes the total number of recommendations made in the audit.

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

Appendix 2 provides the Committee with details of urgent and important priority recommendations that are past their due date 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	Past Due Date High	Past Due Date Medium	Past Due Date Low	Within Due Date High	Within Due Date Medium	Within Due Date Low	Total
2022/23	Income	0	0	1	0	0	0	**1**
2023/24	Capital Programme	1	0	0	0	0	0	**1**
	Key Controls & Assurance	0	0	1	0	0	0	**1**
2024/25	Data Protection	0	2	0	0	0	0	**2**
	Vehicle Fleet	0	1	2	0	0	0	**3**
2022/23, 2023/24, 2024/25 Totals		**1**	**3**	**4**	**0**	**0**	**0**	**8**

Audit Year	Audit Name	Past Due Date High	Past Due Date Medium	Past Due Date Low	Within Due Date High	Within Due Date Medium	Within Due Date Low	Total
2025/26	Car Scheme Allowance (2) (Closed - 1)	1	0	0	0	0	0	**1**
	Climate Sustainability (5) (Closed – 5)	0	0	0	0	0	0	**0**
	Community Safety (ASB & Neighbourhood Nuisance) (3) (Closed - 0)	1	2	0	0	0	0	**3**
	Disaster Recovery (8) (Closed - 6)	0	2	0	0	0	0	**2**
	Property Services (9) (Closed - 4)	1	2	2	0	0	0	**5**
	Council Tax (Second and Empty Homes) (1) (Closed - 1)	0	0	0	0	0	0	**0**
	Access and Asset Management for Starters, Movers and Leavers (7) (Closed - 5)	0	0	2	0	0	0	**2**
	Risk Management (1) (Closed - 1)	0	0	0	0	0	0	**0**
	Key Financial Controls (4) (Closed - 4)	0	0	0	0	0	0	**0**
	Contract Management (5) (Closed - 5)	0	0	0	0	0	0	**0**
	Cash Collection - Car Parks (6) (Closed - 0)	0	4	2	0	0	0	**6**
2025/26 Total		**3**	**10**	**6**	**0**	**0**	**0**	**19**
2026/27		0	0	0	0	0	0	**0**
		0	0	0	0	0	0	**0**
2026/27 Total		**0**	**0**	**0**	**0**	**0**	**0**	**0**
Priority Totals		**4**	**13**	**10**	**0**	**0**	**0**	**27**

Total Number of Recommendations Past Due Date	**27**	**Total Number of Recommendations Within Due Date**	**0**
Total Number of Recommendations made in 2025/26	**51**	**Total Number of Recommendations closed from 2025/26**	**32**
Total Number of Recommendations made in 2026/27	**0**	**Total Number of Recommendations closed from 2026/27**	**0**

Appendix 1 - Summary of Audit Work 2026/27

Audit Area	Status	Opinion	Total Number	Urgent	Important	Routine
King's Lynn Enterprise Park	Draft Report Issued	-	0	0	0	0
Cash Handling and Security	Draft Report Issued	-	0	0	0	0
Alive West Norfolk (Stock Management)	Audit Behind	-	0	0	0	0
Housing Needs, Planning and Delivery	Audit Behind	-	0	0	0	0
Hunstanton Sea Defence - Coast Management Plan	Audit Behind	-	0	0	0	0
Treasury Management	Audit Behind	-	0	0	0	0
Disaster Recovery FU & Cyber Security	Audit Being Scoped	-	0	0	0	0
Community Infrastructure Levy	Audit Being Scoped	-	0	0	0	0
Housing Allocations	Not started	-	0	0	0	0
Project Management Office (PMP)	Deferred	-	0	0	0	0
Procurement	Deferred	-	0	0	0	0

Grant Certifications	The following grants have been certified by EIAS so far during 2026/27: - • Disabled Facilities Grants P/e 2025/26

Appendix 2 - Outstanding Recommendations by Year

Year 2023/24

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	Assistant Director, Property Operations Asset Manager.	30/09/24	31/07/26	03/11/26: Strategic Asset Management Plan has been commenced with first draft proposed for issue February 2027. 10/11/26: Progress with recruitment (resources) remain problematic. (Currently recruited 1 of 2 vacancies and utilise 2 x Interim resources) Specific resource to support SAMP starts on 9th November 2026 Progress is being made with condition surveys through utilising the internal team. Condition survey previously undertaken are being utilised to develop the SAMP. Due to resource delays the internal service target for an initial draft is December 2026 to support the MTSP going to Cabinet in the

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
						new year, however a comprehensive SAMP will not be available until April 2027.

Year 2024/25

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
Data Protection	The Data Protection Officer should: - 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	Medium	Interim Corporate Governance Manager	31/10/25	31/03/27	03/11/26: Resources constraints continue - additional capacity has been provided through the temporary use of agency staff. Recruitment to the substantive post has been undertaken and the successful candidate is due to commence employment in November 2026.

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
	the Policy is being adhered to and Service Managers are keeping a record of disposals and data is being disposed of in accordance with the Records Retention and Disposal Policy. 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.					
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	Interim Corporate Governance Manager	31/10/25	31/03/27	03/11/26: Resources constraints continue - additional capacity has been provided through the temporary use of agency staff. Recruitment to the substantive post has been undertaken and the successful candidate is due to commence employment in November 2026.

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
Vehicle Fleet	Reasonableness checks on a sample basis should be performed on the usage of fleet vehicles to ensure that mileage and fuel usage is reasonable for the driver's duties and journeys. Section 5.1 Fuel Cards of the Driving at Work Procedure should be updated to reflect current practice.	Medium	Business Operations Manager	31/12/25		03/11/26: Fuel cards are vehicle specific, only the fuel card for that vehicle will work & enable staff to fill up that vehicle. Mowers also have their own fuel cards. Vehicles are not taken home, unless that staff member has an out of hours responsibility. Vehicle tracking system can evidence whether a vehicle has been used out of hours.

Year 2025/26

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
Cash Collection – Car Parks	Discussions with Windcave system provider should be expedited to ascertain the cause of the reported differences between the Windcave card payment income received and the total banked, with a view to resolving the issue.	Medium	Business Operations Manager	30/09/26		03/11/26: Have not received an update on why the discrepancies have occurred. Metric contacted for urgent update.

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
Cash Collection – Car Parks	Management should consider replacing the coin counting machine in the Oasis cash office to one which rejects coins that it does not recognise, rather than accepting them. Metric should be requested to carry out a check of the surface car park machines to ensure that they are recording coins correctly. Coin discrepancies over £5.00 should be investigated	Medium	Business Operations Manager	30/09/26		03/11/26: New cash Counting machine has been procured, and we are awaiting delivery on 9th November 2026 and training to follow. New machine is a coin counter that has a coin reject slot, coins not recognised will be rejected rather than placed in the bag its closest too. Team responsible for counting implementing investigation process for any discrepancy over £5. New software for P&D machines was released in August.
Cash Collection – Car Parks	A mechanism should be put in place to enable the monthly reconciliation of app payments to bank receipts on the ledger. The monthly reconciliation of cash, card and app payments to banked receipts should be reviewed and signed off by a senior officer.	Medium	Business Operations Manager	30/09/26		03/11/26: no update provided.

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
Cash Collection – Car Parks	The Maintenance Agreement with Metric should include Performance Indicators by which the provider's performance against the contract can be measured against. Actual response times should be formally monitored against agreed response times. Where agreed response times are not being met, management should raise this with Metric with a view to ensuring that faults are resolved in a timely manner. The Ticket Machine & Pay Station Fault Log should include the time each fault is resolved.	Medium	Business Operations Manager	30/09/26		03/11/26: New Metric ticket machine maintenance agreement now in operation procured through an ESPO Framework. Number of KPI's included monitored every 3 months. Contract began mid-August first KPI review due soon. Fault logs being updated to include date & time of resolution.
Property Services	Property Services must ensure that all statutory health and safety and other statutory compliance checks are completed across all	High	Assistant Director Property	31/05/26	31/03/27	Property Services reports monthly to ELT on the Statutory Compliance of all corporate property. The Statutory Compliance for our commercial portfolio through the

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
	operational and commercial properties. This includes: - a) Checks for which Property Services are directly responsible. b) Checks assigned to tenants, with oversight from Property Services to ensure completion. To support this, a risk-based assessment should be conducted to prioritise properties, ensuring that high-risk sites are addressed first. The recommendation should be reviewed and refined in light of the outcomes of the corporate health and safety gap analysis led by Mark Whitmore.					lease documentation is assigned to our tenants. Whilst we seek reassurance from our tenants on Statutory Compliance, there is nothing in legislation which requires our tenants to provide ongoing assurance of Statutory Compliance. Our report to ELT includes a risk-based assessment based on our knowledge of the activities undertaken within the premises
Property Services	The Council should implement a system specifically for recording and tracking health and safety statutory checks and other statutory compliance checks	Medium	Chief Operating Officer Operational Asset Manager	30/09/26	31/03/27	We continue to provide ELT an overview of the Statutory Compliance position for the 9 x operational buildings within Property Services.

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
	on properties. This system should: a) Include a register of all properties owned or occupied by the Council. b) Identify the specific statutory and health and safety checks required for each property. c) Record the frequency at which each check must be carried out. d) Clearly assign responsibility for completing each check. e) Log the date of the last completed check and track the due date for the next scheduled check. f) Monitor whether certificates of completion have been received and whether any required remedial actions have been completed. g) Store all certificates and associated records in an					We remain in mobilisation of the CAFM system and are currently uploading the last elements of Data into the new system. Once complete this will allow us to enter the 'testing Phase' of the implementation of the initial phase (9 x Operational Buildings) Data gathering for Phase 2 (Alive) and Phase 3 (Commercial Services) continues to progress so whilst we are behind the planned programme currently, it is expected that the implementation of phase 2 and 3 will more efficient so remain on target for the start of the new financial year. A Computer Aided Facilities Management (CAFM) system has recently been procured and is being mobilised at this time. This system meets all the requirements listed in items a) through i)

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
	appropriate electronic folder system. h) Be designed in a format that supports reporting and monitoring, such as integration with a Power BI dashboard. i) Have a designated person(s) responsible for maintaining and updating the system.					
Property Services	"Property Services should establish a monitoring and reporting framework for health and safety and statutory compliance across their properties. This framework should: a) Define processes for identifying, tracking, and escalating: • Overdue actions (e.g. missed statutory checks). • Failed checks (e.g. non-compliant outcomes).	Medium	Assistant Director, Property Services	30/09/26	31/03/27	We continue to provide ELT an overview of the Statutory Compliance position for the 9 x operational buildings within Property Services. This reporting will be enhanced with the adoption of the CAFM system and further enhanced with the adoption of the Corporate Landlord Model as outlined above. Running parallel to the above reporting we are reviewing the policies, procedures and workflows that sit alongside.

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
	• High-risk issues (e.g. urgent hazards). b) Make it clear who is responsible for: • Reporting problems at the day-to-day level (e.g., site managers or safety staff). • Keeping an eye on issues and raising serious concerns to senior leaders (such as the Assistant Director or the Chief Operating Officer). c) Enable the Assistant Director (Property & Projects) and Property Services team to effectively oversee compliance activities and report on performance and risks.					A manual monitoring and reporting system has been established for property statutory compliance. This includes overdue actions, failed checks and high-risk issues. Our monthly report to ELT indicates actions outstanding and what follow up actions are being taken to rectify the situation. Once established the CAFM system will incorporate the processes as required in point a). It will address the reporting and oversight requirements as set out in points b) and c).
Disaster Recovery	The Council to ensure that a review of its DR Plan is undertaken as soon as possible. We suggest that the following be included: -	Medium	Interim Assistant Director Corporate Services	30/04/26	30/09/26	03/11/2026: The Council has commenced a formal Disaster Recovery Capability Assessment, Playbook Development and Testing Project, which will

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
	• 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.					address this recommendation alongside the related DR testing recommendation. The project will establish agreed service recovery priorities, Recovery Time Objectives (RTOs), Recovery Point Objectives (RPOs), dependencies and documented recovery playbooks for priority services. Commencement of this work was delayed due to delays completing the migration to Veeam, including hardware-related issues. It was necessary to have the new backup and recovery platform fully installed, operational and formally handed over before developing recovery arrangements and assessing what could realistically be achieved through the new platform. This dependency was previously reported as part of the audit update

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
Disaster Recovery	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	Medium	Interim Assistant Director Corporate Services	30/04/26	30/09/26	03/11/2026: This recommendation is being delivered through the same DR Playbook project outlined above. The project will establish a structured, risk-based approach to recovery testing based on service criticality, agreed RTOs and RPOs, and identified technical and supplier dependencies. It will include relevant Council services, ICT infrastructure and third-party providers where required. The project will produce documented recovery playbooks, undertake structured recovery testing for priority services and establish an ongoing DR testing and review programme, with results and remediation actions captured for audit and assurance purposes.

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
Community Safety	The Council should develop and implement a formal Community Safety Strategy and Action Plan that: Defines clear objectives and integrates with equalities assessments and service planning. Incorporates multi-channel outreach (digital, print, and in-person) to ensure accessibility for all residents. Establishes structured partnership arrangements with voluntary and community organisations, supported by formal documentation. Includes regular updates and community engagement mechanisms to maintain transparency and responsiveness. Sets measurable Key Performance Indicators (KPIs) aligned to operational and strategic outcomes, such as:	High	Environmental Health Manager (Community Safety, Neighbourhood Nuisance and Housing Standards)	31/03/26	31/03/27	27/10/26: The new structure of the CSNN and Housing Standards team described in Rec 2 below will create a Community Safety Manager post with responsibility for ensuring the delivery of these outcomes. Work has already started and the following has been completed: • Mental Health and ASB Protocol. • Operational Partnership Team process update. • New Case Review Form template. ASB and Nuisance Standard Operating Procedure.

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
	Perceived safety in public spaces (day and night). Attendance at community events or forums. Community satisfaction with incident response. Updates operational procedures to ensure statutory compliance, by prioritising preventative measures and adherence to Section 17, supported by appropriate resource allocation and cross-departmental coordination, with clear ownership assigned.					
Community Safety	<u>Team Structure and Role Clarity</u> • Review and update the Community Safety team structure to ensure full coverage of CSNN and Anti-Social Behaviour functions. • Standardise role definitions and align responsibilities with	Medium	Jeanette Hollingsworth, Environmental Health Manager (Community Safety, Neighbourhood Nuisance and Housing Standards)	31/03/26	31/01/27	27/10/26: A proposed restructure of the CSNN and Housing Standards team is due to launch in October. The restructure is designed to place greater emphasis on the councils Community Safety responsibilities, moving the priorities to meet the Norfolk wide priorities of the Norfolk

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
	job titles and hierarchy, particularly for managerial positions. <u>Competency and Training Framework</u> • Develop a centralised competency matrix and training tracker for all staff. • Use the tracker to identify training needs, monitor completion, and support staff development. • Implement structured training programs, including mandatory induction and refresher training aligned with statutory duties and strategic objectives. • Integrate NCC training resources (aligned with NCSP priorities) into the tracker for consistent access and uptake. <u>Policies and Procedures</u> • In conjunction with the Assistant Governance Officer, introduce a regular					Community Safety Partnership. The restructure is scheduled to be complete in Jan 2027. 02/11/26: CSNN and Housing Standards team are currently in consultation on a restructure

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
	review cycle for all key policies and procedures, including: ➢ Version control ➢ Review dates ➢ Responsible officers • Ensure updated procedures reflect new technology and formally adopt external frameworks, where relied upon. <u>Governance and Collaboration</u> • Formalise inter-departmental collaboration by: ➢ Scheduling regular structured meetings with key departments (e.g., Emergency Planning, Counter Terrorism Protect strand, crime prevention). ➢ Defining clear terms of reference, authority, reporting lines, shared objectives, roles, and escalation routes.					

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
Community Safety	<u>Formalise ISA Compliance Framework</u> • Appoint designated officers responsible for Information Sharing Agreement (ISA) compliance. • Integrate ISA requirements into operational guidance and staff training programs. • Establish monitoring processes to ensure adherence and proper data handling practices. <u>Enhance Communication and Action Tracking</u> • Include feedback from NCSP meetings as a standing agenda item in team meetings for full staff awareness. • For any resulting actions: ➢ Document the actions clearly. ➢ Assign responsible officer(s). ➢ Set specific deadlines.	Medium	Environmental Health Manager (Community Safety, Neighbourhood Nuisance and Housing Standards)	31/03/26	31/01/27	03/11/2026: To be addressed after restructure completed

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
	➢ Conduct regular progress reviews and maintain documentation until completion. ➢ Capture lessons learned for continuous improvement.					
Car Scheme Allowance	The Council should decide whether it wishes to continue with a Car Allowance Scheme or whether there are alternatives which could be put in place. If the Council does continue, the Council should develop and document its Car Allowance Scheme with guidance taken from the Green Book 2024 from the National Joint Council for Local Government Services, which covers the National Agreement on Pay and Conditions of Service, setting out: - • When an allowance will be applicable for a role e.g., when employees are required	High	HR Business Partner (Transformation)	31/03/26	31/01/27	06/11/26 - CLT has agreed that the approach to car allowances be reviewed. A number of recommendations and draft policy have been shared, and HR are currently working to revise the draft policy and implementation plan by the revised due date.

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
	to use their motor vehicles for the efficient performance of their duties and / or meet a mileage threshold; • The allowance category covered by the Scheme (essential or casual); • The amount of allowance a user will receive is their role is categorised as an essential user; • When the user's allowance will be reviewed; • How roles will be assessed as meeting the criteria to be an essential user and the list of roles that the essential user allowance applies to; and • What will occur should the user's allowance be amended for any reason.					

Appendix 3 - For your information

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

Substantial Assurance	There is a robust system of internal controls operating effectively to ensure that risks are managed, and process objectives achieved.
Reasonable Assurance	The system of internal controls is generally adequate and operating effectively but some improvements are required to ensure that risks are managed, and process objectives achieved.
Limited Assurance	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.
No Assurance	There is a fundamental breakdown or absence of core internal controls requiring immediate action.
Position Statement	Advisory work.

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

POLICY REVIEW AND DEVELOPMENT PANEL REPORT

REPORT TO:	Audit Committee		
DATE:	16 November 2026		
TITLE:	Business Continuity – annual update		
TYPE OF REPORT:	Monitoring		
PORTFOLIO(S):	Leader		
REPORT AUTHOR:	Michelle Drewery – Deputy Chief Executive/Section 151 Officer		
OPEN/EXEMPT	Open	WILL BE SUBJECT TO A FUTURE CABINET REPORT:	No

BUSINESS CONTINUITY – ANNUAL UPDATE

PURPOSE OF REPORT/SUMMARY:
This report outlines the current status of the Council's business continuity arrangements, summarises the progress achieved since the last report to Audit Committee on 17 November 2025, and details the programme of work planned to further strengthen organisational resilience over the next 12 months.
KEY ISSUES:
The council has a responsibility as a category 1 responder under the Civil Contingencies Act 2004 to develop and maintain plans to ensure that, as far as is reasonably practicable, key services can continue to be performed in the event of a disruption or emergency.
OPTIONS CONSIDERED:
Not applicable; the council must have plans in place under the Civil Contingencies Act 2004.
RECOMMENDATIONS:
Audit Committee is requested to: 1. Note the progress made in strengthening the Council's business continuity arrangements; 2. Endorse the approach being taken to business continuity management and organisational resilience; and 3. Confirm that annual updates on business continuity arrangements should continue to be reported to the Committee.
REASONS FOR RECOMMENDATIONS:
To ensure that members are kept informed about the council's business continuity arrangements.

1 Background

1.1 The Civil Contingencies Act 2004 places a statutory duty on Category 1 responders, including all local authorities, to develop and maintain business continuity arrangements. These arrangements must ensure that, so far as reasonably practicable, the organisation can continue to deliver its critical functions and key services during and following an emergency. In the event of a disruption or emergency, the Council must have plans in place that enable it to:

- respond effectively to the emergency;
- minimise the impact of the incident on normal Council operations; and
- maintain essential services to the community at an appropriate level wherever possible.

1.2 The Council's Executive Team has overall responsibility for ensuring effective business continuity arrangements are established and maintained. However, all employees have a responsibility to understand the business continuity plans relevant to their service area and to be aware of their role and responsibilities should a plan be activated.

1.3 Incidents can broadly be categorised into two types:

- Emerging incidents, where advance warning is available, such as prolonged periods of severe weather; and
- Sudden incidents, which occur without warning and require an immediate response from senior management.

1.4 The response to a civil emergency will initially be coordinated by the Council's Emergency Planning Team and may involve a multi-agency response through the Norfolk Resilience Forum (NRF). This emergency response operates separately from, but may run concurrently with, the Council's business continuity response. The NRF maintains its own arrangements and plans for managing civil emergencies across the county.

2 Current position

Incident Management Team

2.1 The Council's Incident Management Team arrangements have been reviewed and strengthened to enhance organisational resilience. Gold and Silver response teams, comprising members of the Executive and Corporate Leadership Teams, provide a 24-hour, seven-day-a-week on-call capability. This ensures that appropriate strategic and operational leadership is available at all times to coordinate and manage the Council's response to significant incidents.

2.2 Gold and Silver representatives act as the initial point of contact for incidents requiring immediate senior management involvement. Such incidents may include:

- an unexpected death or tragic event;
- serious accidents or incidents resulting in injury;
- fires or structural damage to council buildings causing injury to staff and/or the public;
- incidents that pose a risk to the safety of staff, residents, or visitors; and
- events likely to attract significant media attention or generate reputational risk for the Council.

Strategic and Operational Business Continuity Groups

2.3 The Strategic Business Continuity Group is responsible for promoting, coordinating, and embedding Business Continuity Management (BCM) across the organisation at a strategic level. Its purpose is to strengthen organisational resilience and ensure effective arrangements are in place for preparedness, response, and recovery.

2.4 Since its establishment in October 2025, the Group has met on two occasions and has delivered a workshop focused on Business Impact Assessment (BIA) requirements arising from Local Government Reorganisation (LGR). The Group continues to provide strategic oversight of the Council's business continuity arrangements and resilience priorities.

2.5 The Operational Business Continuity Group supports the Strategic Business Continuity Group by implementing agreed actions and ensuring that effective business continuity arrangements are maintained across the authority. The Group is responsible for progressing work programmes, sharing good practice, and monitoring compliance with business continuity requirements. Since the last update to the Audit Committee, the Group has met on three occasions.

Critical activities

2.6 Critical activities are those functions that are essential to the protection of life, health, safety, and wellbeing, or which directly support the delivery of such functions. These activities are considered a priority for restoration and continuation in the event of a disruption or emergency. The council's critical activities are as follows:

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

Current Threats

2.7 A Threat Card has been developed for each identified threat to provide the Incident Management Team with guidance when assessing and coordinating an appropriate response. These cards outline the potential impacts, key considerations, and response actions associated with each threat scenario.

2.8 The current threats identified as having the potential to affect the Council's critical activities are listed below. The Threat Cards were most recently reviewed and updated in December 2025 as part of the Metis 25 exercise, ensuring that they remain relevant, robust, and aligned with current risk assessments and organisational requirements.

- Loss of Kings Court
- Loss of Staff
- Loss of ICT
- Fuel Shortage
- Loss of operational sites
- Viral infection (bacterial and chemical)
- Terrorism Attack (lone and coordinated attack)
- Impact of LGR on business continuity arrangements

2.9 The Council continues to strengthen its cyber security arrangements through enhanced system monitoring and the implementation of advanced security technologies that provide continuous surveillance of potentially suspicious activity. These measures are supported by 24/7 specialist oversight, enabling the rapid identification, assessment, and response to potential cyber threats. To further raise awareness and understanding of cyber risks, a dedicated Cyber Security briefing was delivered to Audit Committee members and senior managers in January 2026.

2.10 A dedicated Resilience page is available on the Council's intranet for both staff and members. The page provides a central repository for business continuity and emergency planning information, including key policies, plans, guidance, and supporting documentation. It ensures that users can quickly access the resources they need to support preparedness, response, and recovery activities during an incident or disruption.

3 Forward work plan

3.1 The Corporate Officer Group has established a 12-month work programme to ensure the Council's business continuity arrangements remain effective, up to date, and aligned with organisational priorities. The Council's planning and exercising programme is based on the agreed threat profile and follows a cyclical approach of review, testing, learning, and improvement. Key activities scheduled for the next 12 months include:

- Reviewing the corporate Business Impact Assessment (BIA) for all service areas against agreed criteria to confirm recovery priorities and timescales in the event of a disruption.
- Updating and distributing the Out of Hours Contact Card to relevant officers.
- Implementing the key action identified within the 2025/26 Annual Governance Statement, requiring all service areas to maintain an up-to-date Bronze Plan. A revised MS form based template will be introduced across all Council functions to support a consistent approach.
- Completing the annual review of Council building information sheets.
- Delivering the annual business continuity exercise in December 2026 involving the Gold and Silver response teams.
- Reviewing and debriefing all live incidents to identify lessons learned and ensure that improvements are incorporated into future plans, procedures, and exercises.

4 Conclusion

4.1 The Council's business continuity arrangements are aligned with the principles of ISO 22301, the international standard for business continuity management, and are designed to minimise the impact of disruptive incidents on the delivery of critical services.

4.2 Business continuity is an ongoing process rather than a one-off exercise. As the Council's services, operating environment, and organisational structure continue to evolve, it is essential that business continuity arrangements are regularly reviewed and updated to ensure they remain effective, relevant, and fit for purpose.

5 Recommendation

5.1 Audit Committee is requested to:

1. Note the progress made in strengthening the Council's business continuity arrangements;
2. Endorse the approach being taken to business continuity management and organisational resilience; and
3. Confirm that annual updates on business continuity arrangements should continue to be reported to the Committee.

6 Corporate Priorities

6.1 Not applicable, statutory requirement.

7 Policy Implications

7.1 None.

8 Financial Implications

8.1 None.

9 Personnel Implications

9.1 None.

10 Statutory Considerations

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

11 Equality Opportunity Considerations

11.1 None.

12 Risk Management Implications

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

13 Environmental considerations

13.1 None.

14 Declarations of Interest / Dispensations Granted

14.1 None.

15 Background Papers

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

POLICY REVIEW AND DEVELOPMENT PANEL REPORT

REPORT TO:	Audit Committee		
DATE:	16 November 2026		
TITLE:	Annual Governance Statement 2026 Key Actions – six month update		
TYPE OF REPORT:	Monitoring		
PORTFOLIO(S):	Cllr Alistair Beales - Leader		
REPORT AUTHOR:	Charlotte Marriott – Corporate Governance Manager		
OPEN/EXEMPT	Open	WILL BE SUBJECT TO A FUTURE CABINET REPORT:	No

Annual Governance Statement 2026 Key Actions

PURPOSE OF REPORT/SUMMARY:

Provide Audit Committee with a six-month progress update on the significant and operational actions identified within the 2026 Annual Governance Statement (AGS).

KEY ISSUES:

During the monitoring period, performance achieved to September 2026 is positive, with 71% of significant actions and 70% of operational actions remaining on track.

Several significant actions remain in progress but are advancing positively:

- Information Governance Leads have now been identified across all service areas, with further training and embedding activity planned
- New ICT policy suite has been drafted and undergoing consultation before implementation
- Additional procurement resource has been secured to strengthen compliance monitoring and reporting
- The Corporate Health and Safety Board is now established, with progress being made against recommended actions

Two actions are behind schedule:

- Development of data protection "deep dive" training modules
- Publication arrangements for Equality Impact Assessments

In both cases, progress has been affected by limited staff capacity within the Corporate Governance Team. However, these remain under review and will be progressed as resources allow.

OPTIONS CONSIDERED:

Not applicable.

RECOMMENDATIONS:

Audit Committee is recommended to:

1. Note the progress made against the significant and operational actions contained within the 2026 Annual Governance Statement.
2. Note any actions identified as delayed and the measures being implemented.
3. Endorse the continued monitoring arrangements and receive a further update as appropriate.

REASONS FOR RECOMMENDATIONS:

To ensure the AGS 2026 accurately reflects the Council's governance and risk environment, and that identified improvements are being appropriately monitored.

1. Introduction

1.1 The 2026 Annual Governance Statement was approved in June 2026 by the Leader of the Council, Chief Executive Officer and Chair of the Audit Committee.

1.2 The AGS identified a number of significant and operational actions to address governance issues and strengthen the Council's control environment. It was agreed that progress against these actions would be monitored throughout the year and reported to Audit Committee after six months.

2. Progress Summary

2.1 The Council has made progress in delivering the significant and operational actions identified within the 2026 Annual Governance Statement. Of the 21 significant actions being monitored, the majority are on track, demonstrating a continued commitment to strengthening governance arrangements, improving performance management, enhancing information governance, and supporting organisational resilience.

2.2 Progress against all governance actions is detailed in Appendices A and B. These appendices provide an overview of delivery to date, highlighting actions that remain on track and identifying the small number of areas where progress requires further attention or is experiencing delay.

Significant Actions

Status	Number	Percentage
On track	15	71%
Minor delay	5	24%
Delayed	1	5%
Total	21	100%

Operational Actions

Status	Number	Percentage
On track	14	70%
Minor delay	5	25%
Delayed	1	5%
Total	20	100%

2.3 Key Achievements

2.3.1 <u>Performance and Corporate Planning</u>

Progress has been made to develop a consistent approach to performance management. The 2026/27 key performance indicators and targets have been reviewed through the appropriate governance channels, including Executive Leadership Team, Corporate Leadership Team, Portfolio Holders, Corporate Performance Panel and Cabinet. This provides a stronger foundation for measuring outcomes consistently and ensuring resources remain aligned to council priorities.

2.3.2 Workforce Development and Capacity

A comprehensive programme is underway to strengthen compliance with mandatory and statutory training requirements. The introduction of manager guidance, enhanced monitoring through CIPHR and the development of management dashboards will improve oversight and accountability. The launch of the new HR Business Partner model further strengthens support available to managers in addressing workforce capacity, recruitment and retention challenges.

2.3.3 Information Governance and Data Management

Information governance remains an area of significant advancement. Key achievements include:

- Completion of the mandatory Data Protection essentials training rollout.
- Adoption of the revised Data Protection Policy by Cabinet.
- Continued rollout of the Corporate Management System (CMS), providing live access to performance, risks, strategy actions, audit recommendations and complaints.
- Successful pilot implementation of the Data Governance Framework programme within Property Services and Housing Standards and recruitment of three Data Analyst posts to support further programme delivery.

Collectively, these initiatives are significantly strengthening the Council's data governance and information management arrangements.

2.3.4 Financial Management

Quarterly budget monitoring indicates no material change to the overall revenue forecast, whilst work to reprofile the capital programme is expected to reduce forecast spend. Development of the Medium-Term Financial Strategy is progressing in accordance with the agreed timetable.

2.3.5 Cyber Security

The Council has continued to strengthen its cyber resilience through the launch of a refreshed mandatory cyber security training programme for all staff. This complements wider work on the Data Governance Framework and ICT policy review, helping to address the evolving cyber threat landscape.

2.3.6 Project Governance

Preparations for the introduction of a Project Commissioning Group and associated project management standards are well advanced. These arrangements will provide greater consistency in project governance, resource allocation and delivery assurance across the organisation.

2.4 Officers continue to monitor progress and will implement appropriate measures to minimise any impact on the Council's governance framework. The following actions are currently subject to delay or require additional management attention:

- Significant action 3.2, development of bitesize data protection ‘deep dive’ modules
- Operational action 6.3, consider a publication scheme for Environmental Impact Assessments

2.4.1 We have utilised temporary resources to maintain business-critical functions and continue meeting our obligations under relevant legislation. Recruitment to two key posts has been successfully undertaken, and future resourcing requirements will be kept under review to ensure service resilience and delivery.

3. Corporate Priorities

Not applicable, the AGS is a statutory requirement.

4. Policy Implications

None at present, however, associated actions will likely have policy implications.

5. Financial Implications

None at present, however, associated actions may have financial implications.

6. Personnel Implications

None at present, however, associated actions will have personnel implications

7. Statutory Considerations

7.1 The adoption of the Annual Governance Statement is required to comply with the Accounts and Audit Regulations 2015.

8. Equality Opportunity Considerations

None.

9. Risk Management Implications

9.1 The Annual Governance Statement forms part of the council's overall control framework and will provide reasonable assurance once adopted that the council is complying with the adopted Code of Corporate Governance.

10. Recommendations

10.1 Members are requested to note the report.

11. Declarations of Interest / Dispensations Granted

None

Background Papers

a) CIPFA/SOLACE Delivering Good Governance in Local Governance Framework 2016 edition and addendum May 2025
b) Code of Corporate Governance
c) Various policies, strategies and procedures
d) Council Constitution
e) Service Area Assurance Statements

2026 Significant Governance Actions

Appendix A

Issues/Challenges Identified	Ref	Action	Status	Progress (April-September 2026)
Principle D - Determining the interventions necessary to optimise the achievement of intended outcomes				
Inconsistent application of performance measures and corporate planning	1.1	• Develop and implement a single, council-wide performance and corporate planning framework with defined KPIs, consistent definitions and clear ownership to ensure all services measure performance in the same way.	**G**	The 2026-27 key performance indicators and targets have been reviewed by the Executive and Corporate Leadership Teams, Portfolio Holders, Corporate Performance Panel and Cabinet to support continuous improvement of council services. Targets are set on the basis of realistic and achievable outcomes, ensuring resources are used effectively to deliver priorities for residents and communities.
Principle E - Developing the entity's capacity, including the capability of its Leadership and individuals within it				
Partial completion of statutory training in some services – some staff may not be aware of the training that is required	2.1	• Develop training based on role and define the training requirements for that specific service and roles	**G**	Managers will be asked as part of the 2026 performance review process (October review) to discuss statutory/mandatory training requirements for each role with their staff and then to arrange for it to take place. Guidance will be available for managers to walk them through this.
	2.2	• Ensure staff are encouraged to undertake training that has been identified as statutory	**G**	Linked to above, as part of the guidance available to managers, allocating dedicated time for learning to take place will be advised.
	2.3	• Ensure HR systems enable completion tracking and necessary escalations	**G**	CIPHR enables the tracking of completion of training including mandatory/statutory training. A dashboard is currently under development for managers in the LMS which will enable them to review what training has taken place. HR Business Partners (HRBP) will follow up at manager meetings. There will be an annual programme of mandatory training via the LMS which will be publicised and promoted internally.

Issues/Challenges Identified	Ref	Action	Status	Progress (April-September 2026)
Some services continue to experience challenges in recruitment, retention, and capacity	2.4	• Ensure HR Business Partners are fully embedded with service areas and are adequately equipped to support managers to address these challenges	G	The new HRBP model is currently being launched and will take a period of time to embed fully. HRBP's will access people data for discussion with the managers they support on a range of people metrics.
Principle F - Managing risks and performance through robust internal control and strong public financial management				
Information Governance practices require improvement	3.1	• Roll out of mandatory Data Protection Essentials module	G	Roll out of data protection training completed.
	3.2	• Development of 'bitesize' data protection 'deep dive' modules	R	No progress has been made to date due to limited staffing resources within the Corporate Governance Team.
	3.3	• Adoption and roll out of revised Data Protection Policy	G	Revised policy adopted by Cabinet in June 2026.
	3.4	• Embedding of Information Governance Leads	A	All service areas now have an identified Information Governance Lead, however, further embedding and upskilling is required in some cases.
	3.5	• Roll out of Corporate Management System (CMS)	G	Progress on the rollout of the CMS has continued at pace throughout the summer. An API has been procured to enable data integration with Power BI, facilitating the creation of dashboards for corporate and service area risks, performance indicators, corporate strategy actions, and audit recommendations. Executive Leadership Team and Corporate Leadership Team have access to live portals, and training for service managers on the system is scheduled to take place during the autumn.
	3.6	• Delivery of the Data Governance Framework Programme	G	The programme has been piloted in two service areas (Property Services and Housing Standards), both now have complete visibility of their data estate, named owners against every application and dataset, retention policies applied, sensitivity classifications in place and DPIA status confirmed. Recruitment

Issues/Challenges Identified	Ref	Action	Status	Progress (April-September 2026)
				was successful for three Data Analyst posts who commence employment on 14 September.
Financial Sustainability and Medium-Term Budget Pressures	3.8	• The budget setting timetable, to include review, development and monitoring of cost management and income generation activities. • Heightened monitoring of in year forecasting to ensure that potential overspends include, documentation of escalation, consideration and mitigation.	**G**	Budget Monitoring Reports are reported quarterly to Cabinet. No overall materiality changes to Revenue Forecast to date. Work to reprofile Capital programme is anticipated to reduce forecast spend this year. Budget setting for the 2026 – 2031 MTFS is underway. The Community Projects and Budget Task Group met on 3 September and will meet again on 22 October.
Variability in the application of project management framework	3.9	• Establish clear expectations for the application of the project management standards	**G**	The project management standards will be launched alongside the establishment of an officer Project Commissioning Group, the purpose of which will be to ensure that all projects meet the strategic direction and are adequately resourced. Discussions with Executive Leadership Team are underway, with implementation currently anticipated in Quarter 3.
	3.10	• Ensure expectations are clearly communicated and templates and guides are easily accessible	**G**	The establishment of an officer Project Commissioning Group will include communication of the project management standards and provision of accessible templates and guidance.
The evolving cyber threat landscape	3.11	• Increase staff awareness – deliver targeted mandatory cyber security training	**G**	The cyber security training package has been refreshed and is now available as mandatory training for all staff through the Council's Learning Management System (LMS). All staff are required to complete the training by 30 September.
	3.12	• Strengthen Information Governance by delivering the proposed Data Governance Framework Programme	**G**	As above at 3.6

Issues/Challenges Identified	Ref	Action	Status	Progress (April-September 2026)
	3.13	• Update associated ICT policies in line with revised Data Protection Policy	**A**	The new ICT policy suite has been drafted and is currently out for consultation and feedback with ICT managers. The aim is for the updated policies to be approved and implemented by early October.
Non-compliant procurement spend	3.14	• Procurement team to engage with high risk service areas in order to understand root causes	**A**	Additional resource in place from September 2026 to March 2027. Currently working with spend managers where contracts have been identified as not providing evidence of compliance.
	3.15	• Strengthen monitoring of procurement activity, including regular reporting on non-compliant spend to senior management	**A**	The service is developing a dashboard to enable reporting on progress and risk against known compliance risks. This will be discussed with the Executive Management following a first draft.
	3.16	• Implement the resulting actions from the review of non-compliant spend and strengthen controls in this area	**G**	Additional resource, monitoring and reporting is being developed following the changes in reporting line for the procurement team to the Assistant Director – Finance.
Health and Safety audit outcomes	3.17	• Implement and monitor the actions resulting from the external review of health and safety	**A**	The Corporate Health & Safety Board is now established, with progress being made against recommended actions. While some areas are progressing more slowly than expected, tighter timelines are being implemented to support delivery. Recruitment has been partially successful, with an administrator due to start shortly; however, the officer post remains vacant and will be reviewed to determine the most effective way forward.

2026 Operational Governance Actions

Appendix B

Issues/Challenges Identified	Ref	Action	Status	Progress (April-September 2026)
Principle A - Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law				
Inconsistent staff awareness of the Constitution, scheme of delegation, anti-fraud and anti-corruption arrangements, whistleblowing, and registers of interests, particularly in operational and project based services	1.1	• Improve staff awareness of the Constitution, Code of Conduct, registers of interests, and whistleblowing/fraud policies.	**G**	A training session is planned for service managers on whistleblowing in November 2026. Service managers were provided with a training session in September on the constitution and decision making. The code of conduct is due to be reviewed which includes register of interests and refreshed, with training to follow. Officer guidance on decision making is available to all staff on the Democratic Services section of the Intranet. Democratic Services Manager is available to attend team meetings to provide an overview of the Constitution and decision making on request.
			A	The Anti-Fraud and Corruption Policies have been reviewed, updated and considered by the Audit Committee in Sept. Their comments are being reviewed, and the Policies will be published to staff during Q3. A review of the on-line learning module performed and a renewed drive in completion by all staff. With in-house webinars to supplement the new policy update and a progress report to Audit Committee following the 2026/2027 year end.
Lack of Governance Dashboard reporting – collective oversight 'health check'	1.2	• Develop a Governance Dashboard to improve Management oversight of key corporate data sets	**G**	Successful collaboration with relevant service areas has enabled the collection of the data required for the health check. Statutory Officers and Cabinet Members have received a demonstration and access to the live dashboards, which provides governance and HR data at both directorate and service level.

Issues/Challenges Identified	Ref	Action	Status	Progress (April-September 2026)
Principle C - Defining outcomes in terms of sustainable economic, social, and environmental benefits				
Sustainability and environmental impacts not always clearly articulated outside specialist services	2.1	• Implement Climate Change Assessment tool, along with training and awareness for staff to enable them to utilise this effectively • Revise Cabinet template to explicitly ask for environmental implications	**G**	Draft tool was initially considered by Corporate Leadership Team (CLT) in March 2026. Tool was simplified and has been tested with Planning Policy whilst preparing a Cabinet report. Tool was further revised in light of learning and is being tested with further report authors ahead of a follow up report to CLT due December 2026. Climate Change, Environmental Implications and considerations have been added to the Cabinet template.
Social Value Framework and monitoring mechanisms are not established	2.2	• Embed Social Value Framework and monitoring mechanisms	**A**	The Moving Communities platform has been implemented across the Leisure and Culture service, providing quantifiable performance data and enabling the monitoring of specific monetary values linked to a range of health conditions. Tier 1 contractors, including Lovell Partnerships, regularly report social value outcomes, supporting the measurement and evaluation of delivered benefits. Discussions continue with ELT regarding the appointment of a CLT lead officer to provide strategic oversight and ownership of the Council's social value agenda moving forward.
	2.3	• Marmot recommendation - Work to engage with business directly and joint meeting of boards and partnerships to explore further engagement opportunities	**G**	Direct engagement with business has been challenging. Good links with the Kings Lynn and West Norfolk Skills group have been formed and the data from the year two findings has been shared with them for comment. Further joint meetings with the Health & Wellbeing Partnership and Place Board are being scheduled. Work to map projects and workstreams across West Norfolk that support the Marmot recommendations is being developed. Further work to develop a position paper on Transport challenges and the impact on skills and attainment, as well as access to work is also in development

Issues/Challenges Identified	Ref	Action	Status	Progress (April-September 2026)
	2.4	• Deliver White Ribbon action plan to maintain accreditation	**A**	Limited progress on White Ribbon action plan due to resource constraints. Successful recruitment undertaken for a Corporate Policy Officer who will support the delivery of our action plan. Awaiting commencement.
Principle D - Determining interventions, necessary to optimise the achievement of the intended outcomes.				
Corporate planning framework exists, but is it used inconsistently.	3.1	• Roll out of performance management system and review performance management framework • Action Plan and Executive Team Plan are not fully reflective of team priorities, indicating planning misalignment	**G**	Progress on the rollout of the CMS has continued at pace throughout the summer. Executive Leadership Team and Corporate Leadership Team have access to live portals, and training for service managers on the system is scheduled to take place during the autumn. Performance Management Framework to be reviewed and reported to Cabinet early 2027. Corporate Action Plans and Executive Team Plans are developed at a strategic level. Individual service areas are encouraged to manage their own team objectives and outcomes, supported by relevant performance data and agreed metrics to monitor progress and drive improvement.
Limited staff awareness of the Forward Plan and reporting schedules.	3.2	• Consider the Forward Plan being linked in each edition of Our News, and other corporate communication channels • Consider how this can be promoted to non-office based staff	**G**	Deadline dates for meetings are published under the Democratic Services pages on the Intranet and emailed to key officers at the beginning of the municipal year. Work is ongoing to look at how this can be promoted further. Working with Comms to put a standing link to Forward Decisions list in Our News. Forward plan is also available to view on the website and presented to CLT on a regular basis
Social Value Framework needs to be fully developed and embedded	3.3	• Refer to Section 2.2 above	**A**	As above at 2.2

Issues/Challenges Identified	Ref	Action	Status	Progress (April-September 2026)
Principle E - Developing the entity's capacity, including the capability of its leadership and the individuals within it.				
Inconsistent delivery and quality of 1:1s, especially in operational or casual staffing environments	4.1	• HR to engage, via the relevant HR Business Partner (HRBP), with those areas to understand the challenges and support the implementation of appropriate processes	**G**	HRBP's will be providing a toolkit of resources to guide and enable managers to conduct regular 1:1's and tackle the performance review processes with confidence. The toolkit will have video's, guidance notes, infographics to ensure managers have a range of tools to support them in this process.
Job descriptions not always updated promptly during periods of organisational change	4.2		**G**	HRBP's will support managers through the change process and this includes working with them to ensure they understand the processes they need to follow and that the relevant documentation is in place when changes occur.
Principle F - Managing risks and performance through robust internal control and strong public financial management				
Inconsistent ownership and updating of service level risk registers	5.1	• Deliver Risk Awareness training to all staff and members • Communicate clear expectations around the development, maintenance and ownership of service level risk registers	**G**	Risk awareness training is being developed in-house through the Learning Management System, with a potential rollout planned for early 2027. Assistant Directors have access to live service area risk registers, with all high and medium risks aligned to relevant corporate risks and accessible to both the Executive and Corporate Leadership Teams through the Corporate Management System.
Limited routine consideration of Data Protection Impact Assessments outside specialist teams	5.2	• Strengthen Information Governance by delivering the proposed Data Governance Framework Programme	**G**	As above at 3.6
Gaps in Business Continuity Planning for some non-critical services	5.3	• Develop and communicate clear expectations for Business Continuity planning for non-critical services	**G**	Critical service bronze plans are currently being updated by plan holders. New bronze plans are being rolled out to non-critical services in the autumn.

Issues/Challenges Identified	Ref	Action	Status	Progress (April-September 2026)
Variability in the application of project management standards	5.4	• Undertake promotion of the project management standards and communicate clear expectation around when staff need to be utilising	G	The standards will be promoted as part of the launch of an officer Project Commissioning Group, supported by appropriate communication to officers and members. Implementation is anticipated in Quarter 3.
A small but persistent number of outstanding internal audit recommendations further weaken assurance and require prioritised resolution	5.5	• Internal Audit to work with those services to understand the issues. • Internal Audit to ensure recs are clearly understood and achievable	G	The high and medium recommendations were reviewed over the 2025/2026 year end and are regularly monitored at CLT. A further review during August of 2026 by CLT has focussed on the “Low” priority recommendations. The next report to Audit Committee in November will report an improved position, based on work undertaken so far. Consideration is also being given to recording the recommendations in a recently introduced Corporate Management System, to provide easier monitoring by CLT and ELT.
Principle G - Implementing good practices in transparency, reporting, and audit to deliver effective accountability				
Uneven maturity of performance reporting, particularly in operational and project-based services	6.1	• Work with operational areas to promote and support the development of performance reporting	G	Regular quarterly monitoring on performance indicators, representing all service areas, and corporate strategy actions continue to be reported to Cabinet and the Corporate Performance Panel.
Fragmented or developing KPI frameworks	6.2			
FOIs and EIAs not currently published	6.3	• Publishing Freedom of Information requests online as part of the Transparency Code	A	Limited progress currently, due to resource constraints, however, Entec are now engaged in supporting the development of a bespoke system that will deliver a smoother back office function and allow for publication and a ‘self-serve’ function.

Issues/Challenges Identified	Ref	Action	Status	Progress (April-September 2026)
		• Consider a publication scheme for EIAs	R	No progress to date, due to limited resources. See update at 2.4

POLICY REVIEW AND DEVELOPMENT PANEL REPORT

REPORT TO:	Audit Committee		
DATE:	16 November 2026		
TITLE:	Annual Update on the Activity of the Shareholder Committee		
TYPE OF REPORT:	Scrutiny		
PORTFOLIO(S):	Cllr Alistair Beales - Leader		
REPORT AUTHOR:	Charlotte Marriott - Corporate Governance Manager		
OPEN/EXEMPT	Open	WILL BE SUBJECT TO A FUTURE CABINET REPORT:	*No*

Shareholder Committee

PURPOSE OF REPORT/SUMMARY:
This report provides the Audit Committee with an update on the work undertaken by the Shareholder Committee since September 2024 and highlights the governance, performance monitoring and assurance activities undertaken on behalf of the Council as sole shareholder of its wholly-owned companies.
KEY ISSUES:
The Audit Committee is invited to note the work undertaken by the Shareholder Committee
OPTIONS CONSIDERED:
The Audit Committee is invited to note the work undertaken by the Shareholder Committee
RECOMMENDATIONS:
Audit Committee is recommended to: 1. Note the work undertaken by the Shareholder Committee since September 2024. 2. Note the strengthening of shareholder oversight arrangements through the development of company KPI frameworks.
REASONS FOR RECOMMENDATIONS:
The Audit Committee is invited to note the work undertaken by the Shareholder Committee

REPORT DETAIL

1. Introduction

1.1. The Shareholder Committee acts on behalf of the Borough Council as shareholder of its wholly-owned companies. The Committee's primary role is to protect the Council's interests as shareholder by:

- Approving company business plans.
- Monitoring delivery against approved business plans.
- Reviewing company performance.
- Considering major financial and governance matters.
- Ensuring company activities remain aligned with the Council's corporate priorities.
- Holding company boards to account for performance and delivery.

1.2 During the period under review, the Committee's oversight primarily related to:

- West Norfolk Housing Company (WNHC)
- West Norfolk Property Limited (WNPL).

1.3 Committee meetings were held on:

- 11 September 2024
- 26 November 2024
- 18 February 2025
- 15 April 2025
- 4 August 2025
- 30 October 2025
- 18 March 2026
- 23 July 2026

2. Monitoring Report

Summary of Committee Activity

2.1 Throughout this period, the Committee has continued to exercise active shareholder oversight through regular reviews of company performance, business planning and governance matters.

2.2 The Committee has maintained a programme of:

- Performance monitoring
- Business plan review and approval
- Review of financial and investment matters
- Engagement with company directors and senior officers
- Consideration of governance arrangements and accountability mechanisms

2.3 The most significant theme emerging from the Committee's work over this period has been a strengthened focus on measuring company performance and ensuring delivery against agreed objectives.

2.4 During this period, the Committee has fulfilled one of its core responsibilities by reviewing and approving business planning arrangements for the Council's companies.

2.4.1 The Committee received reports setting out performance against existing business plans for both WNHC and WNPL. The Committee reviewed

delivery against the 2024/25 business plan and considered the extent to which commitments contained within approved business plans had been achieved.

2.4.2 The Committee subsequently approved updated delivery plans for 2025/26 for both companies.

2.5 Following a review of company performance reports, the Committee agreed that formal Key Performance Indicators (KPIs) should be developed by the Board of Directors for each company to strengthen accountability and improve performance monitoring arrangements.

2.6 On 18 March 2026, the Committee received Annual Assurance Reports for both WNHC and WNPL. The reports provided assurance regarding:

- Delivery against business plans
- Governance compliance
- Financial performance
- Strategic direction
- Emerging risks and opportunities

2.7 At the meeting held on 23 July 2026, Members undertook the annual review of the Committee's Terms of Reference and approved revisions for recommendation to Cabinet. The Committee also agreed that the Terms of Reference should continue to be reviewed annually. This review indicates a commitment to:

- Continuous improvement
- Clear accountability
- Effective shareholder decision making
- Alignment with governance best practice

2.8 Additionally, discussions recorded within the July 2026 minutes highlighted Member requests for:

- A clearer governance map
- Greater clarity regarding decision-making responsibilities
- Improved communication regarding company activities
- Better information sharing with the wider membership

Alive West Norfolk

2.9 An important piece of governance work undertaken during the period related to the winding up of Alive West Norfolk.

2.10 In March 2026 the Committee considered changes to Board membership required to support the company's governance arrangements during the winding-up process.

2.11 Subsequently, in July 2026, the Committee received a status report and noted progress towards the satisfactory winding up of the company.

3. Issues for the Panel to Consider

3.1 The Audit Committee is invited to note the work undertaken by the Shareholder Committee

4. Corporate Priorities

Promote Growth and Prosperity to Benefit West Norfolk	The Shareholder Committee's oversight of West Norfolk Housing Company and West Norfolk Property Limited directly contributes to this objective through: • Scrutiny and approval of company business plans focused on housing delivery and regeneration activity. • Monitoring delivery of housing schemes that provide additional homes for residents. • Consideration of funding opportunities through government housing programmes and Homes England. • Review of financial arrangements that enable company-led investment and development activity.
Support Our Communities	The work of the housing companies, and the Shareholder Committee's oversight of them, contributes to these objectives by: • Supporting the delivery of affordable and private rented housing. • Monitoring projects aimed at increasing housing options for residents. • Considering opportunities to access grant funding to increase affordable housing provision. • Reviewing delivery against business plans designed to meet identified housing needs.
Efficient and Effective Delivery of Services	The Corporate Strategy commits the Council to promoting good governance, sustainable financial planning and effective stewardship of public resources. During the reporting period the Committee has supported this priority through: • Reviewing company performance against approved business plans. • Introducing annual assurance reporting for council-owned companies. • Strengthening performance management through the development of shareholder KPIs. • Scrutinising company financial performance and audited accounts. • Reviewing loan agreements and financial arrangements. • Undertaking an annual review of the Committee's Terms of Reference. • Overseeing governance matters associated with the winding up of Alive West Norfolk.
Protect Our Environment	Committee's oversight of housing and property development activity provides an opportunity to support the Council's environmental objectives through future business planning and investment decisions

4.1 Throughout the period the Committee explored opportunities to maximise the contribution of company activity to the Council's housing objectives.

4.2 Minutes from both October 2025 and March 2026 show discussion of:

- Affordable housing delivery
- Homes England funding opportunities
- Government investment programmes
- Potential low-cost lending arrangements
- Future growth opportunities for the housing companies

5. Financial Implications

5.1 The Committee has demonstrated increasing focus on understanding the financial performance of its companies.

5.2 At its meeting on 30 October 2025, Members considered a detailed report on the financial performance of WNHC during 2024/25. Discussion covered:

- Asset valuation methodologies
- Property revaluation cycles
- Grant funding arrangements
- Temporary accommodation schemes
- Future investment opportunities through Government housing programmes

5.3 The Committee has also undertaken oversight of financial matters impacting the Council's companies. At its August 2025 meeting, the Committee considered proposals relating to loan agreements supporting company activities and reviewed the process for agreeing drawdown arrangements. Members considered the principles underpinning future loan facilities and made recommendations to those officers with delegated authority to finalise arrangements

5.4 This financial scrutiny continued at the meeting held on 23 July 2026, when Members reviewed audited financial performance information relating to WNPL

5.5 The Committee's discussions demonstrate a growing focus on understanding not only operational delivery but also longer-term financial sustainability and exposure to risk

6. Any other Implications/Risks

Strategic Risk

6.1 Council-owned companies are established to support the delivery of corporate objectives, particularly in relation to housing delivery, asset management and regeneration. Failure by the companies to deliver approved business plans could impact the achievement of Council priorities and outcomes for residents.

The Committee has mitigated this risk through:

- Regular review of business plan delivery.
- Approval of annual business plans.
- Challenge of company performance.
- Consideration of future growth opportunities and delivery capacity.

Financial Risk

6.3 The Council has invested significant resources in its companies through loans, assets and officer support. There is therefore an inherent risk relating to:

- Company financial viability
- Loan recovery
- Cash-flow management
- Market conditions affecting property and housing sectors
- Future borrowing and investment decisions

6.4 The Committee has provided oversight of these matters through consideration of company financial performance, review of loan agreement proposals and scrutiny of audited financial information.

6.5 The Committee's discussions on property valuations, grant funding opportunities, borrowing arrangements and business model sustainability demonstrate proactive management of shareholder financial risk.

Governance Risk

6.6 A key governance risk for local authority-owned companies is the potential for unclear accountability, ineffective shareholder challenge or conflicts of interest between board and shareholder roles.

6.7 During the period under review, the Committee has taken steps to strengthen governance arrangements through:

- Annual review of its Terms of Reference.
- Development of assurance reporting.
- Formal consideration of governance matters.
- Appropriate management of board member participation and conflicts of interest.
- Requests for clearer governance mapping and accountability structures.

Compliance and Regulatory Risk

6.8 The housing and property sectors continue to experience significant regulatory and legislative change. The Committee has received updates regarding emerging policy changes, funding regimes and sector developments, including consideration of the implications of housing reform and funding opportunities.

6.9 Regular assurance reporting provides an additional mechanism through which compliance, governance and business plan delivery can be assessed by the shareholder.

7. Equal Opportunity Considerations

7.1 There are no direct equality implications arising from this report, which is presented to provide assurance to the Audit Committee on the governance and oversight activity undertaken by the Shareholder Committee.

7.2 The Committee's oversight of the Council's wholly-owned companies contributes indirectly to the Council's duties under the Equality Act 2010 through its scrutiny of housing delivery, business planning and governance arrangements

- The work of West Norfolk Housing Company supports the provision of housing that may benefit individuals and groups with protected characteristics, including older people, disabled residents and those experiencing financial hardship.
- Through oversight of housing delivery and affordable housing opportunities, the Committee supports the Council's Corporate Strategy objective of ensuring equal access to housing and opportunities within local communities.
- The Committee's focus on governance, transparency and accountability supports fair and equitable decision-making in accordance with the Council's commitment to good governance and inclusive service delivery.

7.3 The Committee has not, during the reporting period, considered any decisions that would require a specific Equality Impact Assessment. Where future company

activities, developments or investment decisions have the potential to affect particular groups disproportionately, it would be expected that appropriate equality considerations and assessments are undertaken as part of the relevant decision-making process.

8. Environmental Considerations

8.1 Whilst environmental matters have not been a primary focus of the Shareholder Committee's work during the reporting period, the Committee's oversight of housing and property development activity provides an opportunity to support the Council's environmental objectives through future business planning and investment decisions.

8.2 As company business plans evolve, the shareholder role provides a mechanism to ensure that housing delivery, asset management and development activity take account of environmental sustainability, energy efficiency and wider climate objectives where appropriate.

9. Conclusion

9.1 Over the reporting period, the Shareholder Committee has evolved from a primarily performance-monitoring body into a more mature shareholder assurance function. Through the introduction of annual assurance reporting, strengthened financial oversight, development of KPI expectations, review of governance arrangements and oversight of company restructuring and winding-up activities, the Committee has made a positive contribution to the Council's overall governance framework.

9.2 The Committee's work provides increasing assurance that the Council's interests as shareholder are being actively protected, that company activities remain aligned with corporate priorities, and that appropriate governance mechanisms are in place to oversee public investment in council-owned companies.

11. Background Papers

- 23 Jul 2026 2.00 pm - Agenda, Decisions, Draft Minutes
- 18 Mar 2026 4.00 pm - Agenda, Decisions, Draft Minutes
- 30 Oct 2025 9.30 am - Agenda, Decisions, Minutes
- 4 Aug 2025 10.00 am - Agenda, Decisions, Minutes
- 19 May 2025 10.30 am - POSTPONED
- 15 Apr 2025 4.00 pm - Agenda, Decisions, Minutes
- 18 Feb 2025 3.00 pm - Agenda, Decisions, Minutes
- 26 Nov 2024 11.00 am - Agenda, Decisions, Minutes
- 11 Sep 2024 10.00 am - Agenda, Decisions, Minutes

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.
	Draft 2026 Annual Governance Statement		Charlotte Marriott	To consider the draft AGS
	2026-2027 Corporate Risk register update		Debbie Ess	To report progress and update on the Risk Register.
	Annual Internal Audit Progress Report		Teresa Sharman	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.
	Annual internal Audit Opinion Report		Teresa Sharman	This report concludes on the Internal Audit Activity undertaken during the prior year, provides an annual opinion concerning the organisation's framework of governance, risk management and control, concludes

				on the effectiveness of internal audit and provides key information for the Annual Governance Statement.
	Work Programme 2026/2027			To identify any items for the work programme.
14th September 2026				
	Appointment for Vice – Chair for Municipal Year 2026/2027	Operational	Democratic Services Officer	To appoint a Vice Chair for the Municipal Year 2025/2026.
	Work Programme 2026/2027			To identify any items for the work programme.
	Cabinet Forward Decisions List			To identify any items to be considered by the Audit Committee.
	Annual Treasury Outturn Report 2025/2026		Carl Holland	The Council must make an annual review of its Treasury operation for the previous year, as part of the CIPFA code of Practice.
	Anti Fraud and Corruption Action Plan Update		Carl Holland	Fraud and Error reports are to be presented by Internal Audit to the Audit Committee routinely, to ensure the Council maintains compliance with the Anti-Fraud & Anti-Corruption Policy and associated regulation.
23rdNovember 2026				

	Work Programme 2026/2027			To identify any items for the work programme.
	Cabinet Forward Decisions List			To identify any items to be considered by the Audit Committee.
	Audit Briefing – Local Audit Rest		EY - David Riglar	To inform the Audit Committee with additional context and wider section position.
	2026-2027 Corporate Risk register update		Debbie Ess	To report progress and update on the Risk Register.
	Half year Internal Audit Progress Update		Teresa Sharman	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.
	Business Continuity Annual update		Michelle Drewery	To provide an annual update.
	Annual Report to Audit Committee on Wholly Owned Companies		Charlotte Marriott	To report on the performance on West Norfolk Housing Company and West Norfolk Property Limited
	Annual Governance Statement 2025/26 Significant and Operational Actions Progress Update		Charlotte Marriott	To report to the Committee on operational progress on the 2025/26 AGS.
25th January 2027				
	Final 2025/26 Annual Governance Statement		Charlotte Marriott	To approve the final 2026 annual governance statement.

	Statement of Accounts		Carl Holland	To report the final Statement of Accounts with the Annual Governance Statement.
	External Auditors Report	EY	D Riglar	To report the External Audit Report.
	Annual Treasury Quarter 2 Monitoring Report		Carl Holland	The Council has formally adopted the Chartered Institute of Public Finance and Accountancy's (CIPFA) Code of Practice on Treasury Management (revised 2021) and remains fully compliant with its requirements. One of the primary requirements of the Code is, receipt by Audit Committee of a Quarterly Review Report.
15th February 2027				
	2026-2027 Corporate Risk register update		Debbie Ess	To report progress and update on the Risk Register.
	Annual Treasury Quarter 3 Monitoring Report		Carl Holland	The Council has formally adopted the Chartered Institute of Public Finance and Accountancy's (CIPFA) Code of Practice on Treasury Management (revised 2021) and remains fully compliant with its requirements. One of the primary requirements of the Code is, receipt by Audit Committee of a Quarterly Review Report.
	Audit Committee Self Assessment Review and Action Plan		Teresa Sharman	To report on the outcomes from the Audit Committee Self-Assessment Review.

	Work Programme 2026/2027			To identify any items for the work programme.
	Cabinet Forward Decisions List			To identify any items to be considered by the Audit Committee.

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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:

(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.

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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 Michael de Whalley: Portfolio Holder for Climate Change and Biodiversity
Councillor Chris Morley: Portfolio Holder for Finance
Councillor Jo Rust: Portfolio Holder for People and Communities
Councillor Sue Lintern: Portfolio Holder for Culture and Events
Councillor Josie Ratcliffe: Portfolio Holder for Transport Strategy and Car Parking

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
Emma Kavanagh: 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
Liz MacDonald: 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: Strategic Lead to the Chief Executive and Leader
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 Chief.ExecutiveandLeaderPA@West-Norfolk.gov.uk

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NOVEMBER 2026

Date of meeting	Report title	Key or Non-Key Decision	Decision Maker	Cabinet Member/Portfolio	Lead Officer	Open or Exempt
17 November 2026	King's Lynn Masterplan and Parking Strategy	Key	Cabinet, Council	Deputy Leader and Cabinet Member for Business	Assistant Director, Regeneration, Housing & Place (Duncan Hall)	Part exempt
17 November 2026	Corporate Insurance Arrangements from 1st January 2027	Non	Cabinet	Cabinet Member for Finance	Assistant Director, Finance and Deputy Section 151 Officer (Carl Holland)	Fully exempt
17 November 2026	Council Tax Support Scheme for Working Age people for 2027/2028	Key	Cabinet, Council	Cabinet Member for Finance	Assistant Director, Finance and Deputy Section 151 Officer (Carl Holland)	Open
17 November 2026	Corporate Performance Monitoring Quarter 2	Non	Cabinet	Leader of the Council	Chief of Staff and Monitoring Officer (Emma Hodds)	Open
17 November 2026	Budget Monitoring Quarter 2	Non	Cabinet	Cabinet Member for Finance	Assistant Director, Finance and Deputy Section 151 Officer (Carl Holland)	Open
17 November	Community	Key	Cabinet	Cabinet Member for	Deputy Chief Executive	Open



2026	Project Fund			Finance	and Section 151 Officer (Michelle Drewery)	
17 November 2026	Council Tax Discounts, Levies and Premiums for Empty Properties and Second Homes for 2027/2028	Key	Cabinet, Council	Cabinet Member for Finance	Assistant Director, Finance and Deputy Section 151 Officer (Carl Holland)	Open
17 November 2026	Disposal of Land at Morston Drift, South Lynn	Key	Cabinet	Deputy Leader and Cabinet Member for Business	Assistant Director, Property (Liz MacDonald)	Part exempt 3 Information relating to the financial or business affairs of any particular person (including the authority holding that information)

JANUARY 2027

Date of meeting	Report title	Key or Non-Key Decision	Decision Maker	Cabinet Member/Portfolio	Lead Officer	Open or Exempt
19 January 2027	Hunstanton Masterplan and Parking Strategy	Key	Cabinet, Council	Deputy Leader and Cabinet Member for Business	Assistant Director, Regeneration, Housing & Place (Duncan Hall)	Open
19 January	Corporate	Non	Cabinet	Leader of the Council	Chief of Staff and	Open



2027	Complaints Policy				Monitoring Officer (Emma Hodds)	

FEBRUARY 2027

Date of meeting	Report title	Key or Non-Key Decision	Decision Maker	Cabinet Member/Portfolio	Lead Officer	Open or Exempt
02 February 2027	Medium Term Financial Strategy 2026-2031	Key	Cabinet, Council	Cabinet Member for Finance	Assistant Director, Finance and Deputy Section 151 Officer (Carl Holland)	Open
02 February 2027	Capital Programme 2026-2030	Key	Cabinet, Council	Cabinet Member for Finance	Assistant Director, Finance and Deputy Section 151 Officer (Carl Holland)	Open
02 February 2027	Treasury Management Strategy	Key	Cabinet, Council	Cabinet Member for Finance	Assistant Director, Finance and Deputy Section 151 Officer (Carl Holland)	Open
02 February 2027	Capital Strategy	Key	Cabinet, Council	Cabinet Member for Finance	Assistant Director, Finance and Deputy Section 151 Officer (Carl Holland)	Open
03 February 2027	Housing Delivery Strategy	Key	Cabinet	Cabinet Member for People and Communities	Assistant Director, Regeneration, Housing & Place (Duncan Hall)	Open

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MARCH 2027

Date of meeting	Report title	Key or Non-Key Decision	Decision Maker	Cabinet Member/Portfolio	Lead Officer	Open or Exempt
16 March 2027	Budget Monitoring Quarter 3	Non	Cabinet	Cabinet Member for Finance	Assistant Director, Finance and Deputy Section 151 Officer (Carl Holland)	Open
16 March 2027	Corporate Performance Monitoring Quarter 3	Key	Cabinet	Leader of the Council	Chief of Staff and Monitoring Officer (Emma Hodds)	Open
16 March 2027	Future Swimming Provision for West Norfolk	Key	Cabinet	Deputy Leader and Cabinet Member for Business	Strategic Advisor to the CEO and Leader (Honor Howell)	Open

TO BE SCHEDULED

Date of meeting	Report title	Key or Non-Key Decision	Decision Maker	Cabinet Member/Portfolio	Lead Officer	Open or Exempt
	King's Lynn Conservation Area Appraisal and Management Plan	Non	Cabinet, Council	Cabinet Member for Planning and Licensing	Assistant Director, Environment and Planning (Stuart Ashworth)	Open



	Empty Homes Strategy Review	Key	Council	Cabinet Member for People and Communities	Assistant Director, Health, Wellbeing and Public Protection (Mark Whitmore)	Open
	Housing Assurance Strategy	Non	Council	Cabinet Member for People and Communities	Assistant Director, Health, Wellbeing and Public Protection (Mark Whitmore)	Open
	Heacham Beach Huts	Key	Cabinet	Deputy Leader and Cabinet Member for Business	Assistant Director, Property (Liz MacDonald)	Part exempt 3 Information relating to the financial or business affairs of any particular person (including the authority holding that information)