

BOROUGH COUNCIL OF KING'S LYNN & WEST NORFOLK

AUDIT COMMITTEE

Minutes from the Meeting of the Audit Committee held on Monday, 17th March, 2025 at 4.30 pm in the Council Chamber, Town Hall, Saturday Market Place, King's Lynn PE30 5DQ

PRESENT:

Councillors S Bearshaw (Vice-Chair), F Bone (Chair), T de Winton, P Devulapalli, B Jones, B Long and A Ryves (on Zoom)

Portfolio Holders

Councillor A Beales
Councillor C Morley
Councillor M de Whalley

Officers:

Alexa Baker, Monitoring Officer
Michelle Drewery, Deputy Chief Executive and Section 151 Officer
Jamie Hay, Senior Internal Auditor
Teresa Sharman, Head of Internal Audit
David Riglar, External Auditor

A229 **APPOINTMENT OF VICE-CHAIR FOR THE MEETING**

RESOLVED: Councillor Bearshaw was appointed as Vice-Chair for the meeting.

A230 **APOLOGIES**

There were no apologies for absence.

A231 **MINUTES**

RESOLVED: The minutes from the meeting held on the 20th January 2025 were agreed as a correct record and signed by the Chair.

A232 **DECLARATIONS OF INTEREST**

There was none.

A233 **URGENT BUSINESS UNDER STANDING ORDER 7**

There was no urgent business under Standing Order 7.

A234 **MEMBERS PRESENT PURSUANT TO STANDING ORDER 34**

Councillor Ryves was present Under Standing Order 34.

A235 **CHAIR'S CORRESPONDENCE (IF ANY)**

There was none.

A236 **AUDIT COMMITTEE CODE OF CORPORATE GOVERNANCE**

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

The Monitoring Officer presented the report.

The Chair thanked the Monitoring Officer and invited questions and comments from the Committee, a summary which is set out below.

Councillor Long commented this was a good adoption of the CIPFA guidance and questioned if there were any other organisations which provide guidance on this framework.

The Monitoring Officer advised the Centre for Governance and Scrutiny developed a framework which one Council tried to incorporate the framework however it was complex. She added further there would be scope for a review if the Council was not undergoing Local Government Reorganisation.

In response to Councillor de Winton, the Monitoring Officer advised this report sets the framework against which the Annual Governance Statements was produced therefore receives attention annually. She added corporate governance training was undertaken with service areas and highlight to Officers how this applied to their day-to-day roles.

Councillor de Winton commented the current framework from 2019 had been working and therefore this update was tweaks and evolution from the framework.

Councillor Bearshaw sought clarification on when the Code of Corporate Governance was to be reviewed.

The Monitoring Officer confirmed it was on the workstream but had taken a backseat.

Councillor Devulapalli referred to principal two of the report which was Stakeholders engagement and questioned what the Council was doing compared to other Local Authorities.

The Monitoring Officer advised as a result of the Peer Review carried out last year, further engagement and consultation was needed. She advised further the communication and engagement strategy was being developed. She commented the Annual Governance Statement would identify progress made.

Under Standing Order 34, Councillor Ryves sought clarification of the reason of this document as the Annual Governance Statement was clear and covered what was included in this report. He referred to page 39 and the Golden Thread in relation to the Capital Programme and sought further clarification.

The Monitoring Officer confirmed it was the framework against which the Annual Governance Statements was produced. She explained the Annual Governance Statement highlighted if corporate governance was incomplete. She added she recommended to adopt the CIPFA guidance.

In response to Councillor Ryves further question, the Monitoring Officer advised the golden thread is a fundamental part of the governance framework and how the Council works. She explained on page 39 of the report, this explained the governance around project management as this was significant to the budget and statement of accounts. She added further there was a clause in the report to review in three years.

Portfolio Holder, Councillor Morley commented the Code of Corporate Governance and Annual Governance Statements were useful expansions of the Knowles Principles in relation to Local Government and how these were applied to the governance of this Council. He summarised the gold thread was part of the quality management system for translating the corporate strategy into Officer objectives.

RESOLVED: The Audit Committee were recommended to:

1. Review and consider the draft Code of Corporate Governance
2. Provide feedback and recommendations prior to the Code being present to Cabinet on 15th April 2025

A237

CORPORATE RISK MANAGEMENT UPDATE

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

The Monitoring Officer presented the Corporate Risk Management update.

The Chair thanked the Senior Corporate Governance and Risk Officer and invited questions and comments from the Committee, a summary which is set out below.

Councillor Long referred to page 49 of the report which was the environment and public health risks and SR10 climate change mitigation and adaption. He sought clarification on the progress of this risk and commented he did not believe the Council could mitigate against climate change but to adapt to climate change. He suggested this could be considered by the Environment and Community Panel.

Portfolio Holder, Councillor de Whalley confirmed there was progress on this risk and adaptation was being considered. He added mitigation of climate change meant the Council was able to save money in terms of installing solar panels, insulation and LED lights.

Councillor Bearshaw sought clarification on how effective the preventative and recovery barriers were. He questioned further if the new model assessed the barriers and the effectiveness.

The Monitoring Officer advised as part of the development this was being looked at and the scope of what will be included in the risk register.

Councillor de Winton referred to the risk maturity and recommendation and commented it was important for Councillors to show leadership and appetite for risk as Councillors make decisions.

Following Councillor de Winton's comments, Councillor Long commented on the risk appetite of Cabinet and the impact of having a risk appetite.

Portfolio Holder, Councillor Morley commented the current administration had not addressed a risk appetite but one had been agreed under a previous administration. He commented the risk appetite was full and there was no mitigation. He suggested considering the risk appetite of the current administration and added there was a hierarchy or risk registers.

The Monitoring Officer confirmed the risk management policy was adopted in 2022. She confirmed the current overall risk appetite was defined as open which therefore mean the Council was prepared to consider all delivery options and select those with the highest probability of productive outcomes even where there were elevated levels of associated risk.

Councillor Long proposed that Environment and Community Panel will consider the progress made on SR10 and the risk appetite was considered by Cabinet following the change in administration and relevant to how the authority will proceed in coming years.

Councillor Bearshaw seconded both recommendations

The Audit Committee made the following Recommendations:

Risk Appetite is review and considered by Cabinet.

The Environment and Community Panel consider the Environment and Public Health Risk- SR10

RESOLVED: The Audit Committee were requested to note the update.

A238 **INTERNAL AUDIT PLAN 2025/2026**

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

The Head of Internal Audit presented the report.

The Chair thanked the Head of Internal Audit for the report on the internal audit plan 2025/2026 and invited questions and comments from the Committee, a summary which is set out below.

Councillor de Winton referred to page 63 of the report and sought clarification on staffing arrangements following vacancies after mid-April.

The Head of Internal Audit confirmed resource within the team was being considered and the Council was part of the Consortium and if needed contractors from used by the Consortium could be used and value for money would be considered.

Councillor de Winton brought page 68 to the Committee's attention and requested an update on the progress of procurement.

Portfolio Holder, Councillor Morley confirmed the procurement processes were being reviewed and a new system was being put in place.

In response to Councillor Bearshaw's question, the Head of Internal Audit confirmed the essential and high-risk audits would be carried out along with the majority of the medium's risks. She advised the low risks were not guaranteed to be carried out in 2025/2026. Actual days would be unknown until the detail of the scope was confirmed.

Councillor Bearshaw asked if the recommendations which were still outstanding were considered when categorising the risk of audits into high, medium and low.

The Head of Internal Audit commented the recommendations were not considered as the audits were based on risks however if the scope crossed over with any recommendations, then they would be picked up in the audit.

Councillor Devulapalli sought clarification on the strategic housing audit and the risk of climate change.

The Head of Internal Audit advised the delivery of the strategies such as the Local Plan and Strategic Housing would be audited not the development of the strategy. She commented climate change could be considered when looking at the scope

The Monitoring Officer confirmed the Local Plan was due to be debated at Council at the end of March 2025. She commented the Assistant Director for Planning would be able to provide information on the environmental and climate change aspect on the current local plan which was about to adopted.

The Senior Internal Auditor confirmed a review of the global internal audit's standard was taking place to include a planning document which will outline what will be included in the audits such as environmental aspects. Furthermore, that other audits were included within the plan such as Climate Sustainability, Local Plan and other Planning audits would take this into account.

Councillor Devulapalli asked if the Queen Elizabeth Hospital be included as an area to be audited.

The Monitoring Officer confirmed external organisations were excluded from being audited by the Borough Council as per the terms of reference of Audit Committee. She advised representatives from the Hospital could be invited to a scrutiny panel.

Councillor Long reminded the Committee the Hospital was scrutinised by the Norfolk Health and Overview Scrutiny Committee which the Borough Council has a representative on which could report back to Members.

Portfolio Holder, Councillor Morley echoed the comments made by Councillor Long. He referred to strategic housing and reminded the Committee of other strategies such as the Homelessness and Housing and re-fit programme.

Councillor Devulapalli suggested the Hospital was a standing item for a scrutiny panel to monitor the development as it was an important to the community.

Councillor Bearshaw commented it could be included in the risk register how effective the Hospital's quality management system was.

Portfolio Holder, Councillor Beales provided assurance to the Committee, that regular meetings are had with the Hospital to discuss matters and advised there would be an all-member briefing in due course about upcoming changes.

RESOLVED: The Audit Committee reviewed and approved the Internal Audit Plan 2025/26 and Internal Audit Charter and Mandate

A239 **AUDIT FEEDBACK SURVEY RESULTS**

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

The Head of Internal Audit presented the report.

The Chair thanked the Head of Internal Audit and invited question and comments from the Committee, a summary which is set out below.

Councillor Bearshaw asked if there was a method if someone had concern about what the Audit Committee was doing or not fulfilling the role.

The Head of Internal advised if this was to occur then a person could approach the Chair of Audit Committee or the Assistant Director for Resources.

In response to Councillor Bearshaw's further question, the Head of Internal Audit confirmed, she could be contacted directly.

RESOLVED:

- 1) The Audit Committee were requested to note the results of the Committee's feedback survey, attached as appendix 1.
- 2) The Audit Committee were requested to consider the feedback responses and ask that the comments identified through the feedback are addressed in the Committee's training plan if required.

A240 **TRAINING NEEDS ANALYSIS RESULTS**

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

The Head of Internal Audit presented the report.

The Chair thanked the Head of Internal Audit and invited question and comments from the Committee, a summary which is set out below.

Councillor Bearshaw asked if there were concerns with the findings or a particular trend.

The Head of Internal Audit advised a training plan covering all aspects would be put in place based on the members skills and knowledge and then Members could identify if there were particular areas that they would like covered in the training if needs be.

RESOLVED: The Audit Committee were requested to note the collated results of the knowledge and skills self-assessment questionnaires,

attached at Appendix 1, and discuss their training requirements across the nine knowledge areas

A241 **RECOMMENDATION DATABASE FOLLOW-UP REPORT**

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

The Senior Internal Auditor presented the report.

The Chair thanked the Senior Internal Auditor and invited questions and comments from the Committee, a summary which is set out below.

Councillor Jones thanked the Senior Internal Auditor for his report and concise information.

Councillor de Winton asked for assurance around the outstanding recommendation for the health and safety surrounding public space tree management.

The Senior Internal Auditor advised this was highlighted as a priority however a reprioritisation exercise may be worthwhile and other key aspects such as the Local Government Reorganisation (LGR) and Devolution should be taken into account and what wider strategies may be in place.

Councillor Bearshaw thanked the Senior Internal Auditor for the revised dates on outstanding and overdue recommendations.

The Senior Internal Auditor confirmed the responsible Officers were consulted and revised and realistic dates were identified along with if the recommendations were still valid or not due to other mitigation in place or risk acceptance.

Portfolio Holder, Councillor Morley commented recommendations such as the health and safety of public space tree management needed to be addressed.

Portfolio Holder, Councillor de Whalley confirmed he would investigate with the Agricultural Officer regarding this outstanding recommendation.

Councillor Long advised the Committee the relevant Assistant Directors were invited to the Corporate Performance Panel to address these outstanding issues.

RESOLVED: The Audit Committee were requested to receive the Internal Audit Follow Up of Outstanding Recommendations Report and consider the progress being made across the organisation to close outstanding Internal Audit recommendations

A242 **COMPLETION REPORT 2023/2024**

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

The External Auditor presented the report.

The Chair thanked the External Auditor for the report and invited questions and comments from the Committee, a summary which is set out below.

Councillor de Winton sought clarification if the audit for 2024/2025 was on target.

The External Auditor confirmed the Council was on schedule for 2024/2025.

Councillor de Winton questioned further if the balancing carrying forward were correct.

The External Auditor explained the Auditor were waiting for guidance for the rebuild would work in relation to assurance and audits. He commented the approach needed to be consistent with all Auditors and a view of transactions of 2024/2025 would be given.

Portfolio Holder, Councillor Morley commented the Council was part of a cross country issue and there was complexity of the accounts which needed to be simplified.

RESOLVED: The Audit Committee noted the report.

A243 **COMMITTEE WORK PROGRAMME 2025/2026**

Councillor Bearshaw requested the Independent Persons be dealt with as a matter of urgency.

The Monitoring Officer commented she would check on the progress.

RESOLVED: The Committee noted the Work Programme for 2025/2026

A244 **DATE OF NEXT MEETING**

The next meeting of the Audit Committee would be held on the **3rd July 2025** at **4:30pm** in the **Council Chamber, Town Hall.**

The meeting closed at 5.57 pm