

AUDIT COMMITTEE REPORT

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

REPORT SUMMARY/COVER PAGE

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

REPORT DETAIL

1. Introduction

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

2. Proposal

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

3. Issues for the Audit Committee to Consider

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

4. Corporate Priorities

Good governance.

5. Financial Implications

None.

6. Any other Implications/Risks

None.

7. Equal Opportunity Considerations

None.

8. Environmental Considerations

None.

9. Consultation

N/a.

10. Conclusion

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

11. Background Papers

Appendix A – Progress Report 2025/26

EASTERN INTERNAL AUDIT SERVICES



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



BOROUGH OF KING'S LYNN & WEST NORFOLK

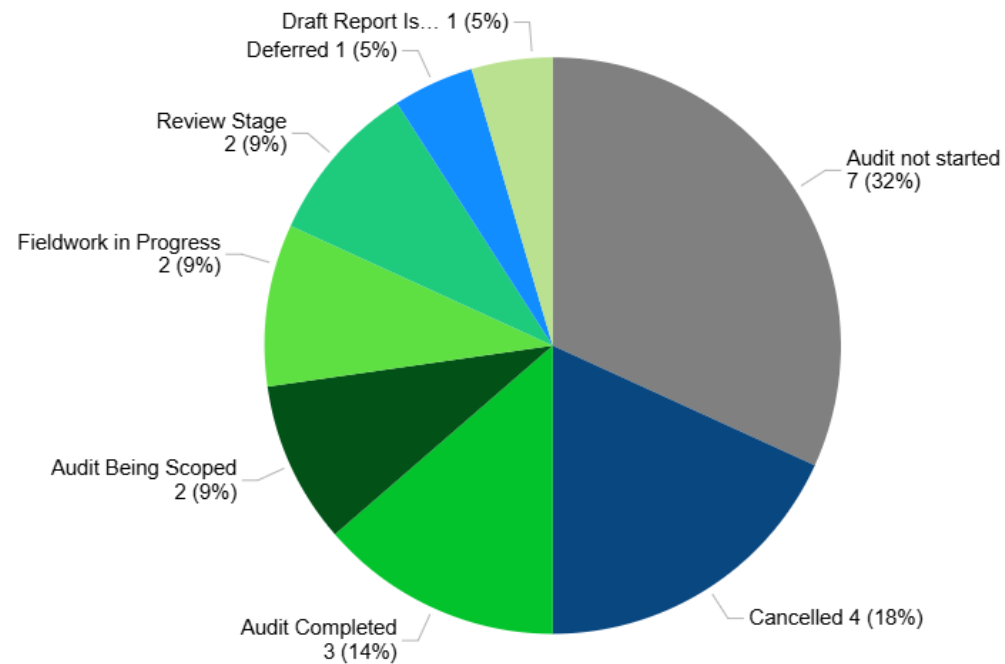
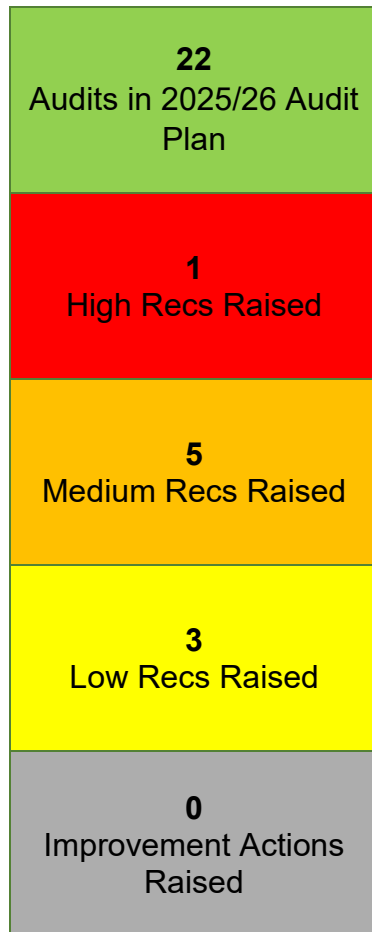
Progress Report 2025/26

Head of Internal Audit: Teresa Sharman

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Progress at a glance



47
Outstanding Recommendations

1 High
25 Medium
21 Low

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

Executive Summary

Introduction

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

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

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

Background

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

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

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

Changes to the 2025/26 Audit Plan

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

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

Progress to date and audit outcomes

Progress with audit work

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

Quarter 1

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

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

Quarter 2

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

Quarter 3

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

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

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

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

The Capital Programme & Project Management audit is being scoped.

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

Audit Outcomes - Final Reports

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

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

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

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

Outstanding Recommendations

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

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

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

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

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

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

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

Appendix 1 - Summary of Audit Work 2025/26

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

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

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

Grant Certifications

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

- Disabled Facilities Capital Grants P/e 2024/25

Appendix 2 - Final Report Executive Summaries

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

Summary of Progress Made

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

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

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

WNPL – 5 original suggested actions

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

WNHC – 4 original suggested actions

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

Audit Objective

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

Summary of Findings

Improvement points

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

Management Action Plan

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

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

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

Property Services

Assurance Opinion

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

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

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

Opinion provided	Limited	High recommendations	1	Medium recommendations	5	Low recommendations	3
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Audit Objective

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

Summary of Findings

Areas of weakness in control design and / or effectiveness

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

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

Areas of strength in control and design and / or effectiveness

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

Management Action Plan

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

No.	Recommendation	Priority	Implementation Date	Responsible Officer
	<ul style="list-style-type: none"> 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 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. 			

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

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

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

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

Climate Sustainability

Assurance Opinion

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

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

Other matters arising: -

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

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

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

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

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

Summary of Findings

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

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

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

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

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

Improvement Points

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

Management Action Plan

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

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

Appendix 3 - For your information

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

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

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