

## AUDIT COMMITTEE REPORT

REPORT TO:	Audit Committee		
DATE:	17 February 2026		
TITLE:	Progress Report 2025/26		
TYPE OF REPORT:	For Information		
PORTFOLIO(S):	All		
REPORT AUTHOR:	Teresa Sharman, Head of Internal Audit		
OPEN/EXEMPT	Open	WILL BE SUBJECT TO A FUTURE CABINET REPORT:	No

### **REPORT SUMMARY/COVER PAGE**

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

## **REPORT DETAIL**

### **1. Introduction**

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

### **2. Proposal**

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

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

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

### **4. Corporate Priorities**

Good governance.

### **5. Financial Implications**

None.

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

None.

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

None.

### **8. Environmental Considerations**

None.

### **9. Consultation**

N/a.

### **10. Conclusion**

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

### **11. Background Papers**

Appendix A – Progress Report 2025/26

EASTERN INTERNAL AUDIT SERVICES



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



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

**Progress Report 2025/26**

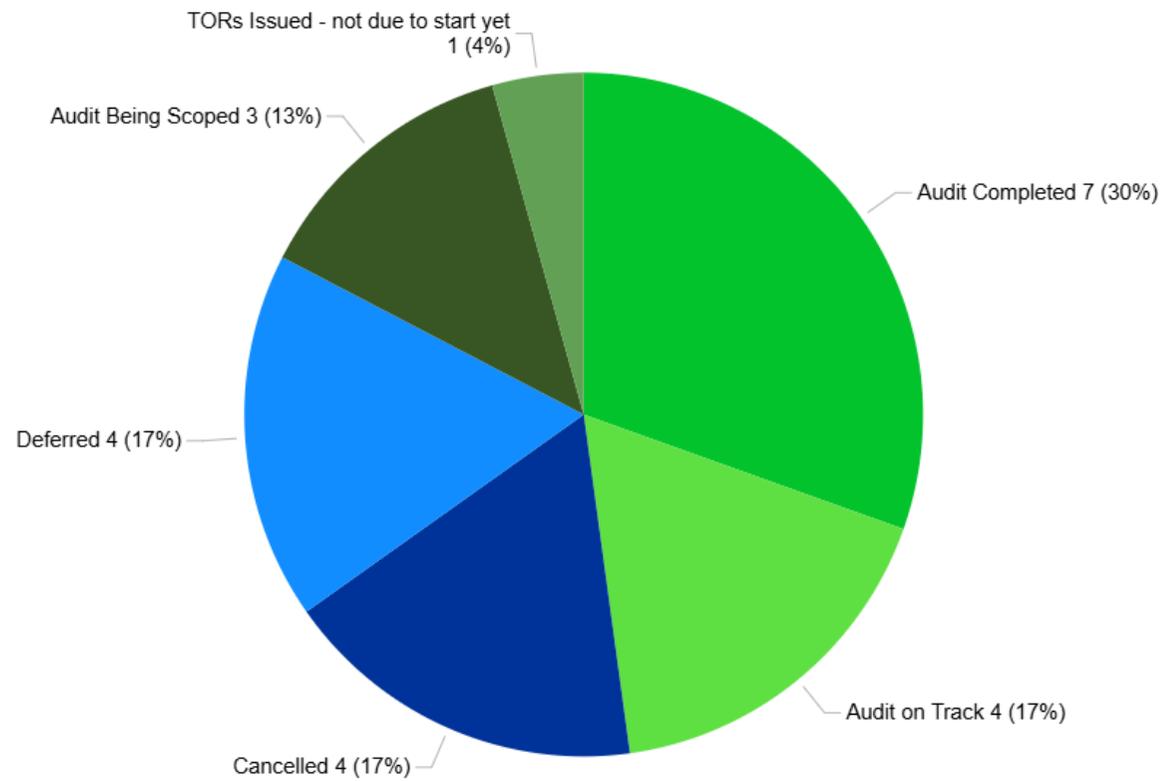
**Head of Internal Audit: Teresa Sharman**

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# Progress at a glance

<b>23</b> Audits in 2025/26 Audit Plan
<b>3</b> High Recs Raised
<b>15</b> Medium Recs Raised
<b>9</b> Low Recs Raised
<b>0</b> Improvement Actions Raised



# 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 since the last report: -

Audit	Nature of the change
Capital Programme & Project Management	Audit has been deferred as it was advised that Greyfriars are to undertake a review of the Council's capital programme, reviewing processes from project conception to inclusion in the capital programme. Therefore, it was agreed to postpone the audit until Greyfriars have performed their review and the results of this can be understood.
Housing Options	This audit has been deferred and has been agreed to be performed during the 2026/27 audit year
Building Control (with CNC)	Audit has been cancelled due to a BSR audit taking place, and assurance will be gained from the outcome of this audit exercise.
Procurement	The audit has been deferred until 2026/27. The Team are working through a transformation programme which finalises in the next three months, and an audit would be more useful after that.

## Progress to date and audit outcomes

### Progress with audit work

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

#### Quarter 2

The last review in this quarter, the West Norfolk Housing Company advisory review, has been completed, and a Position Statement has been issued.

#### Quarter 3

The Disaster Recovery, Community Safety and Car Scheme Allowance audits have been completed and final reports issued.

Fieldwork for the Risk Management and Access and Asset Management for Starters, Movers and Leavers audits have commenced and remain on track.

Fieldwork for the Council Tax - Second & Empty Homes audit has been completed, and a de-brief meeting has been arranged with the client.

The terms of reference for the Cyber Security audit have been issued but the fieldwork is not due to commence yet.

#### Quarter 4

Fieldwork for Key Financial Controls recently commenced.

The Contract Management, Alive West Norfolk and Cash Collection - Car Parks audits are currently being scoped.

### Audit Outcomes - Final Reports

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

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

Audit	Assurance Level	Urgent Recommendations	Important Recommendations	Routine Recommendations
Community Safety - Anti-social behaviour and Neighbourhood Nuisance	Limited	1	2	0
Car Scheme Allowance	Limited	1	1	0
West Norfolk Housing Company	Position Statement	N/a	N/a	N/a
<b>Total</b>	-	<b>2</b>	<b>3</b>	<b>0</b>

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

Audit Area	Status	Opinion	Total Number	High	Medium	Low	Improvement Actions
WNP & WHNC Follow Up	Audit Completed	Position Statement	N/a	N/a	N/a	N/a	N/a
Property Services	Audit Completed	Limited	8	1	5	3	0
Climate Sustainability	Audit Completed	Reasonable	5	0	1	4	0
Disaster Recovery	Audit Completed	Limited	8	0	6	2	0
West Norfolk Housing Company	Audit Completed	Position Statment	N/a	N/a	N/a	N/a	N/a
Community Safety (ASB & Neighbourhood Nuisance)	Audit Completed	Limited	3	1	2	0	0
Car Scheme Allowance	Audit Completed	Limited	2	1	1	0	0
Access and Asset Management for Starters, Movers and Leavers	Audit on Track	-	-	-	-	-	-
Risk Management	Audit on Track	-	-	-	-	-	-

Audit Area	Status	Opinion	Total Number	High	Medium	Low	Improvement Actions
Council Tax (Second and empty homes)	Audit on Track	-	-	-	-	-	-
Key Financial Controls	Audit on Track	-	-	-	-	-	-
Cyber Security	TORs Issued - not due to start yet	-	-	-	-	-	-
Contract Management	Audit being scoped	-	-	-	-	-	-
Alive West Norfolk	Audit being scoped	-	-	-	-	-	-
Cash Collection - Car Parks	Audit being scoped	-	-	-	-	-	-
Procurement	Deferred	-	-	-	-	-	-
Capital Programme & Project Management	Deferred	-	-	-	-	-	-
Community Infrastructure Levy	Deferred	-	-	-	-	-	-
Housing Options	Deferred	-	-	-	-	-	-
Building Control	Cancelled	-	-	-	-	-	-

Audit Area	Status	Opinion	Total Number	High	Medium	Low	Improvement Actions
Strategic Housing (advisory work)	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

### Community Safety - Anti-social behaviour and Neighbourhood Nuisance

#### Assurance Opinion

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.

The Council relies heavily on digital communication without an inclusive communication strategy, which may leave some residents uninformed and limit their access to services. Community Safety practices lack coordination, structured performance measures, and updated policies, with outdated procedures, informal training, and inconsistent role responsibilities creating operational risks.

Additionally, information sharing and strategic oversight are weak due to informal adoption of frameworks and limited cascading of partnership updates, reducing resilience and compliance with statutory obligations.

To address these issues, a formal Community Safety Strategy and Action Plan should be developed, policies and procedures should be updated, the structure and roles of the Community Safety Team reviewed, inter-departmental co-ordination formalised and implemented, and the Norfolk Community Safety Partnership's Information Sharing Agreement formalised and integrated throughout the organisation.

<b>Opinion provided</b>	<b>Limited</b>	<b>High recommendations</b>	1	<b>Medium recommendations</b>	2	<b>Low recommendations</b>	0
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#### Audit Objective

The objective of this audit is to provide assurance on the adequacy and effectiveness of the Council's governance, policies, and operational arrangements in delivering its statutory and strategic responsibilities for community safety, with a focus on inter-agency coordination, internal compliance, and equitable service delivery to vulnerable communities.

## Summary of Findings

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

- **Digital-First Communication:** The Council primarily uses its website to share CSNN information, which may exclude residents without internet access or digital literacy.
- **No Inclusive Communication Strategy:** There is no structured approach to ensure all residents are informed and can access services.
- **Performance Issues:** Currently within the Directorate Plan for Community Safety, there is only one KPI referenced, which relates to “% of anti-social behaviour and nuisance cases that have been resolved within 120 days of receipt.”
- **Adoption of relevant guidance and compliance:** Informal adoption of key frameworks from Norfolk Community Safety Partnership, leading to risk of outdated practices being undertaken.
- Council must comply with Section 17 of the Crime and Disorder Act 1998, but current practices and procedure focus on enforcement not prevention.
- Policy and procedures have not been reviewed to state that prevention should be prioritised over enforcement, as per Section 17 of the Crime and Disorder Act 1998.
- **Lack of Council wide co-ordination:** There is a lack of cross-departmental meetings and action plans to ensure Community Safety is considered throughout the Authority. Within the action plans it should be ensured that responsible officers are assigned in action plans, with a timeframe for completion of actions.

(Recommendation 1)

- **Team Structure & Roles:** Role responsibilities are inconsistent; some officers cover multiple areas (CSNN and ASB), others work largely independently, such as the Community Safety Manager.
- **Training & Development:** Training is informal, reactive, and lacks oversight or tracking.

- **Complaints Procedures:** Of the 14 procedure documents reviewed, all were overdue for annual review, and some had not been updated since 2015/2016.

(Recommendation 2)

- **The NCSP Information Sharing Agreement:** this is acknowledged but applied informally and inconsistently.
- NCSP meeting information is not cascaded down to the team in a timely manner as the Community Safety Manager is the sole participant for the Authority at these meetings, and currently only provides an update to the team on a quarterly basis. This approach limits strategic oversight and organisational resilience.

(Recommendation 3)

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

- The Community Safety Manager demonstrates a strong working knowledge of relevant legislation (e.g. ASB powers, Serious Violence Duty, safeguarding laws), also referencing parliamentary readings, Home Office guidance, and NCSP meetings. This evidences personal diligence and proactive legislative monitoring.
- The Council participates in the Norfolk Community Safety Partnership (NCSP), which supports policy development and legislative awareness through collaborative meetings and shared resources.
- The Community Safety & Neighbourhood Nuisance Team has robust partnerships with schools, housing providers, health services, and voluntary organisations, which are essential for identifying individuals at risk and delivering safeguarding and Prevent duties.

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

- Prepare for local government reorganisation by conducting a risk assessment and ensuring continuity of community safety responsibilities.

## Management Action Plan

No.	Recommendation	Priority	Implementation Date	Responsible Officer
1	<p>The Council should develop and implement a formal Community Safety Strategy and Action Plan that: -</p> <ul style="list-style-type: none"> <li>• Defines clear objectives and integrates with equalities assessments and service planning.</li> <li>• Incorporates multi-channel outreach (digital, print, and in-person) to ensure accessibility for all residents.</li> <li>• Establishes structured partnership arrangements with voluntary and community organisations, supported by formal documentation.</li> <li>• Includes regular updates and community engagement mechanisms to maintain transparency and responsiveness.</li> <li>• Sets measurable Key Performance Indicators (KPIs) aligned to operational and strategic outcomes, such as: <ul style="list-style-type: none"> <li>➤ Perceived safety in public spaces (day and night).</li> <li>➤ Attendance at community events or forums.</li> </ul> </li> </ul>	High	31/03/2026	<p>Environmental Health Manager (Community Safety, Neighbourhood Nuisance and Housing Standards) Jeanette Hollingsworth</p>

No.	Recommendation	Priority	Implementation Date	Responsible Officer
	<p>➤ Community satisfaction with incident response.</p> <p>The Team should update their operational procedures to ensure statutory compliance, in line with the Community Safety Strategy and adherence to Section 17.</p>			
2	<p><b>Team Structure and Role Clarity</b></p> <ul style="list-style-type: none"> <li>Review and update the Community Safety Team structure to ensure full coverage of CSNN and Anti-Social Behaviour functions.</li> <li>Standardise role definitions and align responsibilities with job titles and hierarchy, particularly for managerial positions.</li> </ul> <p><b>Competency and Training Framework</b></p> <ul style="list-style-type: none"> <li>Develop a centralised competency matrix and training tracker for all staff.</li> <li>Use the tracker to identify training needs, monitor completion, and support staff development.</li> <li>Implement structured training programmes, including mandatory induction and refresher training aligned with statutory duties and strategic objectives.</li> </ul>	Medium	31/03/2026	<p>Environmental Health Manager (Community Safety, Neighbourhood Nuisance and Housing Standards)</p> <p>Jeanette Hollingsworth</p>

No.	Recommendation	Priority	Implementation Date	Responsible Officer
	<ul style="list-style-type: none"> <li>Integrate NCC training resources (aligned with NCSP priorities) into the tracker for consistent access and uptake.</li> </ul> <p><b>Policies and Procedures</b></p> <ul style="list-style-type: none"> <li>In conjunction with the Assistant Governance Officer, introduce a regular review cycle for all key policies and procedures, including: <ul style="list-style-type: none"> <li>➤ Version control</li> <li>➤ Review dates</li> <li>➤ Responsible officers</li> </ul> </li> </ul> <p>Ensure updated procedures reflect the new technology used and formally adopt external frameworks, where relied upon.</p> <p><b>Governance and Collaboration</b></p> <ul style="list-style-type: none"> <li>Formalise inter-departmental collaboration by: <ul style="list-style-type: none"> <li>➤ Scheduling regular structured meetings with key departments (e.g., Emergency Planning, Counter Terrorism Protect strand, crime prevention).</li> <li>➤ Defining clear terms of reference, authority, reporting lines, shared objectives, roles, and escalation routes.</li> </ul> </li> </ul>			

No.	Recommendation	Priority	Implementation Date	Responsible Officer
3	<p><b>Formalise ISA Compliance Framework</b></p> <ul style="list-style-type: none"> <li>• Appoint designated officers responsible for Information Sharing Agreement (ISA) compliance.</li> <li>• Integrate ISA requirements into operational guidance and staff training programs.</li> <li>• Establish monitoring processes to ensure adherence and proper data handling practices.</li> </ul> <p><b>Enhance Communication and Action Tracking</b></p> <ul style="list-style-type: none"> <li>• Include feedback from NCSP meetings as a standing agenda item in team meetings for full staff awareness. <ul style="list-style-type: none"> <li>➤ For any resulting actions: Document the actions clearly.</li> <li>➤ Assign responsible officer(s).</li> <li>➤ Set specific deadlines.</li> <li>➤ Conduct regular progress reviews and maintain documentation until completion.</li> <li>➤ Capture lessons learned for continuous improvement.</li> </ul> </li> </ul>	Medum	31/03/2026	<p>Environmental Health Manager (Community Safety, Neighbourhood Nuisance and Housing Standards)</p> <p>Jeanette Hollingsworth</p>

## Car Scheme Allowance

### Assurance Opinion

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.

The audit identified areas where governance, control, and oversight mechanisms require strengthening to ensure consistent application of the scheme. There is currently no clear definition or guidance on who qualifies as an Essential or Casual User for car allowance payments; if managers consider that this is a requirement for the post, they can request this payment for authorisation by the Executive Director (Corporate Services). This lack of structure creates inconsistency and the risk of misclassification.

Additionally, the Scheme is not subject to annual review, meaning some users may continue receiving payments they no longer qualify for while others who should qualify may not receive them.

### Audit Objective

The objective of this audit is to provide assurance that the car allowance scheme is operating as intended.

<b>Opinion provided</b>	<b>Reasonable</b>	<b>High recommendations</b>	1	<b>Medium recommendations</b>	1	<b>Low recommendations</b>	0
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### Summary of Findings

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

- There is a lack of definition, criterion or guidance regarding who is eligible to receive a car allowance payment and be classed as an essential user and conversely who would be classed as a casual user. This is currently determined by the manager of a post, and a form is completed to request this payment for authorisation. (Recommendation 1)

- There is no annual review of the Scheme to determine if it is still relevant for essential users to continue to receive a car allowance payment which may mean there are users receiving payments when it is not relevant for them to receive one, and conversely to determine if others not receiving such a payment would be entitled to receive it. (Recommendation 2)

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

- Claim value for mileage and different vehicle types are clearly documented and easy to understand.

**Best practice points to note (these are examples of where the Council is employing controls which are recognised as being the best to use in a particular process or business area or in industry)**

- None to report.

**Management Action Plan**

No.	Recommendation	Priority	Implementation Date	Responsible Officer
1	<p>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.</p> <p>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: -</p> <p>When an allowance will be applicable for a role e.g., when employees are required to use their</p>	High	<p>31<sup>st</sup> March 2026</p> <p>The decision as to whether the scheme continues or not.</p> <p>31<sup>st</sup> December 2026</p> <p>Should the scheme continue, criterion for allowance receipt, user definition and</p>	<p>Personnel Services Manager</p> <p>Nicola Rigby</p>

No.	Recommendation	Priority	Implementation Date	Responsible Officer
	<p>motor vehicles for the efficient performance of their duties and / or meet a mileage threshold.</p> <p>The allowance category covered by the Scheme (essential or casual);</p> <p>The amount of allowance a user will receive is their role is categorised as an essential user.</p> <p>When the user's allowance will be reviewed.</p> <p>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</p> <p>What will occur should the user's allowance be amended for any reason.</p>			
2	<p>An annual review should be undertaken of all users to ensure officers are classified within the correct category to confirm that users still meet the criteria to be an essential or casual user.</p>	Medium	<p>31<sup>st</sup> December 2026</p> <p>To coincide with when the scheme detail will be finalised.</p>	<p>Personnel Services Manager Nicola Rigby</p>

## Appendix 4 - For your information

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

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

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

## Appendix 5 - Final Report Executive Summary (WNHC) – Confidential