

## REPORT TO CABINET

<b>Open</b>		Would any decisions proposed :			
<b>Any especially affected Wards</b>	Operational	Be entirely within Cabinet's powers to decide		YES/NO	
		Need to be recommendations to Council		YES/NO	
		Is it a Key Decision		YES/NO	
Lead Member: Cllr A Ryves as Chair of Audit Committee Cllr C Morley as Cabinet Member  E-mail: <a href="mailto:Cllr.chris.morley@west-norfolk.gov.uk">Cllr.chris.morley@west-norfolk.gov.uk</a>		Other Cabinet Members consulted:  Other Members consulted: Cllr A Ryves, Chair of Audit Cttee, Audit Committee			
Lead Officer: Carl Holland E-mail: <a href="mailto:carl.holland@west-norfolk.gov.uk">carl.holland@west-norfolk.gov.uk</a> Direct Dial:		Other Officers consulted:			
Financial Implications YES/NO	Policy/ Personnel Implications YES/NO	Statutory Implications YES/NO	Equality Impact Assessment YES/NO If YES: Pre-screening/ Full Assessment	Risk Management Implications YES/NO	Environmental Considerations YES/NO

Date of meeting: 23 April 2026

### **Audit Committee Effectiveness 2024/2025 Report by Audit Committee Chairperson**

#### **Summary**

The Chair of Audit Committee presented his Annual report to Audit Committee on 22<sup>nd</sup> September 2025. It is now presented to Cabinet for onward recommendation to Council.

In accordance with CIPFA's "Position Statement: Audit Committees in Local Authorities", it is recommended practice that the Audit Committee regularly reviews its own performance against to the guidance. The Audit Chair has produced a report to Cabinet reviewing the work carried out by the Committee in the preceding year. This report reviews the work of the Audit Committee during the year 2024/2025 and considers if the Committee has effectively fulfilled its role.

In addition to reviewing Fraud and Error activity, Treasury Management compliance during the current year, the Audit Committee also reviews the full year conclusion for the previous year as appropriate. It should also be noted that the Committee has supported meeting the Government Backstop dates fro bringing the audit of Local Government Accounts up to date. For this reason, the Committee has reviewed activities in years previous 2024/2025.

#### **Recommendation**

Cabinet Resolves:

That the Annual report of the Chair of Audit Committee be noted by Cabinet

Recommendations to Full Council:

That the Annual report of the Chair of Audit Committee be considered and noted by Full Council.

**Reason for Decision**

It is recommended practice for the Audit Committee to report on its work. To comply with best practice in making the best efforts by the Audit Committee to adopt the principles in complying with CIPFA's "Position Statement: Audit Committee in Local Authorities".

**1 Background**

It is good practice for the Audit Committee to present Cabinet with an annual report on the work carried out by the Committee in the preceding year. This report reviews the work of the Audit Committee during the year 2024-25 and considers if the Committee has effectively fulfilled its role.

**2 Options Considered**

None.

**3 Policy Implications**

None.

**4 Financial Implications**

None.

**5 Personnel Implications**

None.

**6 Environmental Considerations**

None.

**7 Statutory Considerations**

None.

**8 Equality Impact Assessment (EIA)**

Not required

**9 Risk Management Implications**

None.

**10 Declarations of Interest / Dispensations Granted**

None.

**11 Background Papers**

Audit Committee Effectiveness 2024/2025 Report by Audit Committee Chairperson agreed by Audit Committee on the 22<sup>nd</sup> September 2025 as appendix 1.