

BOROUGH COUNCIL OF KING'S LYNN & WEST NORFOLK

AUDIT COMMITTEE

Minutes from the Meeting of the Audit Committee held on Monday, 23rd March, 2026 at 4.30 pm in the Council Chamber, Town Hall, Saturday Market Place, King's Lynn PE30 5DQ

PRESENT: Councillors T de Winton (Chair) , P Devulapalli, A Dickinson, B Jones, P Kunes (Vice - Chair) and B Long

Portfolio Holders

Councillor C Morley, Portfolio for Finance

Councillor S Lintern, Culture and Events

Officers:

Emma Hodds, Chief of Staff and Monitoring Officer (Remotely)

Michelle Drewery, Deputy Chief Executive and Section 151 Officer

Debbie Ess, Senior Corporate Governance Officer

Teresa Sharman, Head of Internal Audit

Matthew Head, Senior Internal Auditor

Carl Holland, Assistant Director for Finance and Deputy Section 151 Officer

A57 **APPOINTMENT OF VICE - CHAIR FOR THE MEETING**

RESOLVED: Councillor Kunes was appointed Vice – Chair for the meeting.

A58 **APOLOGIES**

Apologies were received from Councillor Ryves, Moore and Bearshaw.

In Councillor Ryves absence, as Vice – Chair, Councillor de Winton was the Chair for the meeting.

A59 **MINUTES**

RESOLVED: The minutes from the meeting held on the 17th February 2026 were agreed as a correct record and signed by the Chair.

A60 **DECLARATIONS OF INTEREST**

Councillor Long declared he was a Member of the Regional Flood and Coastal Committee in relation to the Hunstanton Sea Defences included in the Corporate Risk Register.

A61 **URGENT BUSINESS UNDER STANDING ORDER 7**

There was no urgent business.

A62 **MEMBERS PRESENT PURSUANT TO STANDING ORDER 34**

There was none.

A63 **CHAIR'S CORRESPONDENCE (IF ANY)**

There was none.

A64 **CORPORATE RISK MANAGEMENT REPORT UPDATE**

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The Senior Corporate Governance Officer presented the report and outlined updates to the register, noting a reduction in the risk score for facilitating and enabling growth (R3) due to engagement with major projects, the devolution risk (R15) being placed on hold following a government decision, and an increased risk score for Hunstanton sea defences (R18) due to emergency works required for a sinkhole. She reported that risk awareness training for all staff and members was in its final development stage and will launch in April, covering cyber risk, data protection, fraud prevention, whistleblowing, and core risk concepts, and was to be incorporated into the induction programme.

The Chair thanked the Senior Corporate Governance Officer for the report and invited questions and comments from the Committee.

Councillor Jones referred to the risks, Data Management (R6) and Cybersecurity (R19) being split and questioned if the KPI's were still to be defined. The Senior Corporate Governance Officer explained that the risk previously labelled R6, covering data management and security, was to be split into two distinct risks, data management and cyber security, so that each can be addressed with tailored actions and controls, with further evaluation scheduled for the next Executive Leadership Team review.

Councillor Long sought clarification about the increased risk score for Hunstanton Sea Defences. The Senior Corporate Governance Officer clarified the increase in the risk was due to awaiting further clarification of funding and added controls were being put in place.

Councillor Long referred to his declaration of interest and highlighted the Regional Flood and Coastal Committee contributed to the decision of funding.

In response to a question from Councillor Devulapalli, the Deputy Chief Executive and Section 151 Officer clarified that the escalation was due

to both the emergence of a sinkhole and the uncertainty around securing funding for long-term repairs, with ongoing emergency works.

Councillor Jones questioned surveys were being conducted to identify if it was likely more sinkholes would appear. The Senior Corporate Governance Officer explained the wider project was being continued including further surveys planned and ongoing monitoring. She added work with external contractors to compile evidence to support the funding.

The Vice – Chair, Councillor Kunes referred to the recent funding for households for heating and oil which local authorities were to administer and questioned if this was to show on the risk register next time. The Deputy Chief Executive and Section 151 Officer explained this was to fall under a financial risk and provided assurance the Council had previously administered grants for Covid therefore this would not be considered a major risk due to previous experience.

The Chair, Councillor de Winton referred to the risk, facilitating and enabling growth (R3) which was a long-term risk and questioned the progression of providing employment.

Councillor Morley discussed the persistent risk related to the council's ability to facilitate growth. He highlighted the authorised capital expenditure for the enterprise zone, a developing housing strategy, and infrastructure projects. He commented with the ongoing plans the risk was to improve.

The Deputy Chief Executive and Section 151 Officer highlighted the role of Master Plans and the potential impact of Local Government Reorganisation

RESOLVED: Members noted the update.

A65

INTERNAL AUDIT PROGRESS REPORT

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

The Head of Internal Audit presented the report, highlighting substantial assurance for council tax and empty homes, limited assurance for disaster recovery, and outstanding recommendations.

The Chair thanked the Head of Internal Audit and invited questions and comments from the Committee.

In response to Councillor Devulapalli, the Head of Internal Audit, clarified that the housing needs assessment audit focuses on the process and how local plan, regional needs, and delivery strategy interact, rather than on specific schemes such as park homes or beach huts.

Councillor Long queried the limited assurance for disaster recovery. The Head of Internal Audit explained that the rating reflects both the need for documented procedures and the requirement for periodic testing, with scenario testing already taking place across Norfolk.

The Chair, Councillor de Winton raised concerns about increased applications for beach car passes and complaints regarding double council tax, suggesting possible changes in residency declarations and highlighting resident feedback about council tax fairness.

The Chair, Councillor de Winton highlighted longstanding audit recommendations, particularly for car park and civil enforcement, requesting more detailed updates on reasons for delays. The Deputy Chief Executive and Section 151 Officer committed to providing further information and following up on the status of these items.

RESOLVED: The Audit Committee received the Progress Report on internal audit activity.

A66

INTERNAL AUDIT PLAN

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The Head of Internal Audit introduced the Internal Audit Plan for 2026-2027, describing the development process and updates to the audit charter and mandate. She explained that the audit plan was developed through meetings with executive teams, analysis of previous recommendations, executive plans, and corporate risks, resulting in a proposed schedule of audits for the coming year. The audit charter and mandate were updated to reflect the latest local government application note, inclusion of the Nolan principles, expanded qualifications for EQA assessors, and enhanced communication and engagement requirements with key stakeholders.

The Chair thanked the Head of Internal Audit for the report. In response to the Chair, the Head of Internal Audit confirmed the Audit Team had sufficient authority and cooperation to carry out the plan.

RESOLVED: Members reviewed and approved the Internal Audit Plan 2026/27 and Internal Audit Charter and Mandate.

A67

COMMITTEE WORK PROGRAMME 2025/2026 AND FORWARD DECISION LIST

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Councillor Long proposed that completed Audit work streams be automatically added to the work programme to facilitate ongoing monitoring. The Assistant Director for Finance and Deputy Section 151

Office agreed to integrate audit progress reports and treasury management updates into the forward plan for the next municipal year.

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

A68 **DATE OF NEXT MEETING**

The next meeting of the Audit Committee was scheduled to take place on the 15th June 2026 at 4:30pm in the Council Chamber, Town Hall, Saturday Market Place, King's Lynn.

The meeting closed at 5.04 pm