

1. **Provision of Internal Audit Services** (Pages 2 - 5)

## **BOROUGH COUNCIL OF KING'S LYNN AND WEST NORFOLK**

### **RECORD OF DECISION TAKEN BY OFFICERS UNDER DELEGATED POWERS**

This is a record of a decision taken by an officers under delegated powers and where necessary taken in consultation with members and officers.

#### **Delegated Power**

Specify the particular delegated power being exercised by reference to the Delegation Scheme or Cabinet minute and date.

Cabinet Meeting 16 March 2021 Minute CAB250

That in consultation with Leader of the Council, delegate to Assistant Director Resources (S151 Officer) and Monitoring Officer to finalise the agreement

#### **Decision Taken**

Specify precise details of the decision taken

The Borough Council for King's Lynn and West Norfolk will enter into a Section 111 and 113 Agreement, to become part of Eastern Internal Audit Services (the Consortium as hosted by South Norfolk Council) for the provision of Internal Audit Services, from 1 June 2021, under the Local Government Act 1972. The effectiveness of this arrangement will be reviewed in 18 months – 2 years time.

The delegation was to finalise the detail of the agreement. This agreement sets out the detailed arrangement for officers of South Norfolk Council to be at the disposal of this council to undertake internal audit management duties. The agreement sets out the Internal Audit Functions as well as Internal Audit Manager Specific responsibilities to be undertaken. The term is agreed for an initial period of one year with 6 months notice period.

#### **Reasons for the Decision**

The council was required to seek alternative provision of Internal Audit Manager functions following the withdrawal of the arrangement with Fenland District Council.

A number of options were explored with this being the recommended option from a financial perspective but also due to other benefits of the arrangement as follows:

- To continue with a shared audit service provision arrangement
- To provide internal audit staff at the council with a reporting line into an experienced Internal Audit Manager
- To continue to provide a good quality audit service to the council with acknowledgement that a reduction in audit days may be required going forward
- To provide resilience with access to a wider team to cover any leave or absence going forward if required
- To provide opportunities for sharing of knowledge and best practice within the Internal Audit Team
- The arrangement will ensure that support is provided to support the Council's Governance arrangements and the Audit Committee and External Auditors
- To provide flexibility to purchase additional internal audit support if required for ad-hoc work
- There may be opportunities in the future to develop the arrangement further to achieve other benefits
- Alignment with other Norfolk authorities already in the Consortium arrangement (Breckland, Broadland, North Norfolk District Council, Gt Yarmouth Borough Council and the Broads Authority)

Other options considered were:

- to recruit an Internal Audit Manager as a direct employee of the council
- alternative shared arrangements with other organisations

**Any declarations of interest and details of any dispensations granted in respect of interests.**

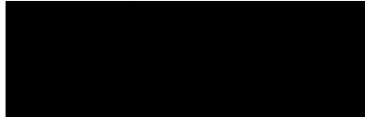
None known

**List of Background papers**

Audit Committee 15 March 2021 - Proposal for future delivery of Internal Audit Function  
Cabinet 16 March 2021 - Provision of the Internal Audit Service

**Authorisation**

Michelle Drewery, Assistant Director Resources (S151 Officer)

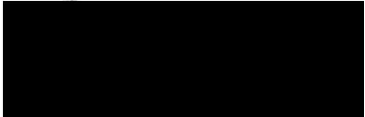


Date 13 October 2021

**Consultation with members/officers**

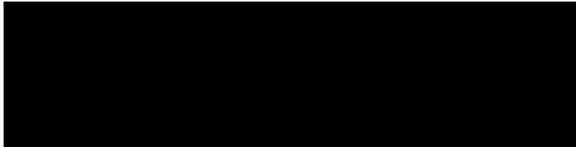
**If the decision is taken following consultation with the members/officers, please give details:**

**Signed by Alexa Baker, Monitoring Officer:**



Date 13 October 2021

**Signed by Cllr Stuart Dark, Leader of the Council as consulted:**



Date 21 October 2021

# Pre-Screening Equality Impact Assessment

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



Name of policy/service/function	Internal Audit Provision				
Is this a new or existing policy/ service/function?	New – replacing previous arrangement with Fenland District Council				
Brief summary/description of the main aims of the policy/service/function being screened. Please state if this policy/service rigidly constrained by statutory obligations	To continue provision of Internal Audit management functions as per Section 111 and Section 113 statutory agreements.				
<b>Question</b>	<b>Answer</b>				
<p>1. Is there any reason to believe that the policy/service/function could have a specific impact on people from one or more of the following groups <b>according to their different protected characteristic</b>, for example, because they have particular needs, experiences, issues or priorities or in terms of ability to access the service?</p> <p>Please tick the relevant box for each group.</p> <p>NB. Equality neutral means no negative impact on any group.</p>		Positive	Negative	Neutral	Unsure
	Age			x	
	Disability			x	
	Gender			x	
	Gender Re-assignment			x	
	Marriage/civil partnership			x	
	Pregnancy & maternity			x	
	Race			x	
	Religion or belief			x	
	Sexual orientation			x	
	Other (eg low income)			x	
<b>Question</b>	<b>Answer</b>	<b>Comments</b>			
2. Is the proposed policy/service likely to affect relations between certain equality communities or to damage relations between the equality communities and the Council, for example because it is seen as favouring a particular community or denying opportunities to another?	No				
3. Could this policy/service be perceived as impacting on communities differently?	No				
4. Is the policy/service specifically designed to tackle evidence of disadvantage or potential discrimination?	No				
<p>5. Are any impacts identified above minor and if so, can these be eliminated or reduced by minor actions? If yes, please agree actions with a member of the Corporate Equalities Working Group and list agreed actions in the comments section</p>	No	<b>Actions:</b>			
		<b>Actions agreed by EWG member: Name .....</b>			

Assessment completed by: Name	Michelle Drewery Assistant Director Resources
Job title	Date 13 October 2021
Please Note: If there are any positive or negative impacts identified in question 1, or there any 'yes' responses to questions 2 – 4 a full impact assessment will be required.	