

Governance, Risk and Audit Committee



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27 February 2023

A meeting of the **Governance, Risk and Audit Committee** of North Norfolk District Council will be held in the **Council Chamber - Council Offices** on **Tuesday, 7 March 2023** at **2.00 pm**.

At the discretion of the Chairman, a short break will be taken after the meeting has been running for approximately one and a half hours

Members of the public who wish to ask a question or speak on an agenda item are requested to notify the committee clerk 24 hours in advance of the meeting and arrive at least 15 minutes before the start of the meeting. This is to allow time for the Committee Chair to rearrange the order of items on the agenda for the convenience of members of the public. Further information on the procedure for public speaking can be obtained from Democratic Services, Tel: 01263 516047, Email: matthew.stembrowicz@north-norfolk.gov.uk.

Anyone attending this meeting may take photographs, film or audio-record the proceedings and report on the meeting. Anyone wishing to do so must inform the Chairman. If you are a member of the public and you wish to speak on an item on the agenda, please be aware that you may be filmed or photographed.

Please note that Committee members will be given priority to speak during the debate of agenda items

Emma Denny
Democratic Services Manager

To: Mr J Rest, Mr S Penfold, Mr C Cushing, Mr H Blathwayt, Dr P Bütikofer and Mr P Fisher

All other Members of the Council for information.

Members of the Management Team, appropriate Officers, Press and Public



If you have any special requirements in order to attend this meeting, please let us know in advance

If you would like any document in large print, audio, Braille, alternative format or in a different language please contact us

Chief Executive: Steve Blatch

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A G E N D A

1. TO RECEIVE APOLOGIES FOR ABSENCE

2. SUBSTITUTES

3. PUBLIC QUESTIONS

To receive public questions, if any.

4. DECLARATIONS OF INTEREST

1 - 6

Members are asked at this stage to declare any interests that they may have in any of the following items on the agenda. The code of conduct for Members requires that declarations include the nature of the interest and whether it is a disclosable pecuniary interest.

5. ITEMS OF URGENT BUSINESS

To determine any items of business which the Chairman decides should be considered as a matter of urgency pursuant to section 100B(4)(b) of the Local Government Act 1972.

6. MINUTES

7 - 16

To approve as a correct record, the minutes of the meeting of the Governance, Risk & Audit Committee held on 6th December 2023.

7. STRATEGIC ANNUAL INTERNAL AUDIT PLAN 2023-24

17 -

42

Summary:

This report provides an overview of the stages followed prior to the formulation of the Strategic Internal Audit Plan for 2023/24 to 2026/27 and the Annual Internal Audit Plan for 2023/24. The Annual Internal Audit Plan will then serve as the work programme for the Council's Internal Audit Services Contractor; TIAA Ltd. It will also provide the basis for the Annual Audit Opinion on the overall adequacy and effectiveness of North Norfolk District Council's framework of governance, risk management and control.

Conclusions:

The attached report provides the Council with Internal Audit Plans that will ensure key business risks will be addressed by Internal Audit, thus ensuring that appropriate controls are in place to mitigate such risks and also ensure that the appropriate and proportionate level of action is taken.

Recommendations:

It is recommended that the Committee considers and approves:

- a) the Internal Audit Charter;
- b) the Internal Audit Strategy;
- c) the Strategic Internal Audit Plans 2023/24 to 2026/27;

and

d) the Annual Internal Audit Plan 2023/24.

Cabinet member(s):	Ward(s) affected:
All	All
Contact Officer, telephone number, and e-mail:	Faye Haywood, Head of Internal Audit for North Norfolk DC 01508 533873 faye.haywood@southnorfolkandbroadland.gov.uk

8. GRAC ANNUAL SELF-ASSESSMENT

43

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52

Summary: The Chartered Institute for Public Finance and Accountancy (CIPFA) document on “audit committees - practical guidance for local authorities and police” sets out the guidance on the function and operation of audit committees. It represents CIPFA’s view of best practice and incorporates the position statement previously issued.

It is good practice for audit committees to complete a regular self-assessment exercise, to be satisfied that the Committee is performing effectively.

Conclusion: During the 2022 self-assessment the Committee considered the Governance Risk and Audit Committee to be mostly in conformance with the CIPFA guidance. Undertaking a regular review of its performance against best practice ensures that the Committee has properly assessed the way in which it discharges its duties.

Recommendation: That the Committee discuss the attached checklist at Appendix 1 to this report from 2022 and consider whether any of the scoring requires amending or whether improvement actions need to be developed in any areas.

Cabinet member(s):	Ward(s) affected:
All	All

Contact Officer, telephone number, and e-mail:	Faye Haywood, Internal Audit Manager for North Norfolk DC, 01508 533873, faye.haywood@southnorfolkandbroadland.gov.uk ;
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9. DRAFT STATEMENT OF ACCOUNTS 2021-22

53 - 56

Summary: This report provides an update on the progress on the completion of a draft Statement of Accounts for 2021/22.

Options considered: The only option considered is that the Statement of Accounts for 2021/22 is brought back to the next Governance, Risk and Audit Committee so that the Committee can review them.

Conclusions: It is recommended that the Committee note the contents of the report and approve that the Statement of Accounts for 2021/22 are brought back to the next Governance, Risk and Audit Committee.

Recommendations: It is recommended that the Committee notes the contents of the report and approve that the Statement of Accounts for 2021/22 are brought back to the next Governance, Risk and Audit Committee.

Reasons for Recommendations: To present a completed draft Statement of Accounts for 2021/22 and arrangements for the completion of the audit process as soon as possible.

LIST OF BACKGROUND PAPERS AS REQUIRED BY LAW

(Papers relied on to write the report, which do not contain exempt information, and which are not published elsewhere)

None

Cabinet Member(s) Councillor Eric Seward	Ward(s) affected All
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Contact Officer, telephone number and email: Tina Stankley, 01263 516439, tina.stankley@north-norfolk.gov.uk

10. REVIEW OF NORTH WALSHAM HERITAGE ACTION ZONE PROJECT GOVERNANCE 57 - 72

The following recommendation was made by the Overview & Scrutiny Committee at the meeting held on 15th February 2023:

- 1. To recommend that GRAC considers the project’s risk register as part of its review of NWHHAZ project governance.**

The report, as presented to the Overview & Scrutiny Committee, is attached.

11. REVIEW OF REEF PROJECT RECOMMENDATIONS

73 - 82

Summary: The aim of this report is to identify key findings from the review carried out following the completion of The Reef.

Conclusions: The main conclusion of this report is the following:

- The project was completed in a timely fashion despite supply chain issues caused by the pandemic.
- Circa £100k slippage on £12.7 million - reported to Overview and Scrutiny committee in July 2021 – ([Home | Agenda for Overview & Scrutiny Committee on Wednesday, 14th July, 2021, 9.30 am \(north-norfolk.gov.uk\)](#))
- Delivered a facility fit for purpose
- Membership has exceeded expectations; it has tripled since the closure of splash.

Recommendations: It is recommended that GRAC review the recommendations identified within the lessons learnt log (Attached at appendix A) and consider any necessary actions or further recommendations.

Reasons for Recommendations: Prepared at the request of the committee.

Cabinet Member(s): Cllr V Gay	Ward(s) affected: Sheringham South
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Contact Officer, telephone number and email: Erika Temple, 01263 516252 erika.temple@north-norfolk.gov.uk

12. CORPORATE RISK REGISTER

Please note - this item will follow shortly.

13. REVIEW OF COUNCIL'S ASSET REGISTER

83 - 86

Summary: This report has been presented to this committee in response to the request to include a review of the Council's Assets Register in the Work Programme of this Committee.

Options considered: As this is the presentation of factual content there were no other options considered.

Conclusions: It is recommended that the Committee note the

contents of the report.

Recommendations: **It is recommended that the Committee note the contents of the report and Appendix A (Exempt).**

Reasons for Recommendations: To enable the Committee to review the Council's Assets Register as requested and discuss any matters arising from the content.

LIST OF BACKGROUND PAPERS AS REQUIRED BY LAW

(Papers relied on to write the report, which do not contain exempt information and which are not published elsewhere)

None

Cabinet Member(s) Councillor Eric Seward	Ward(s) affected All
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Contact Officer, telephone number and email: Tina Stankley, 01263 516439, tina.stankley@north-norfolk.gov.uk

14. PROCUREMENT EXEMPTIONS REGISTER 23 NOVEMBER 22 - 8 FEBRUARY 23 87 - 88

To review and note the Procurement Exemptions Register.

15. GOVERNANCE, RISK AND AUDIT COMMITTEE UPDATE AND ACTION LIST 89 - 90

To monitor progress on items requiring action from the previous meeting, including progress on implementation of audit recommendations.

16. GOVERNANCE, RISK AND AUDIT COMMITTEE WORK PROGRAMME 91 - 94

To review the Governance, Risk & Audit Committee Work Programme.

17. EXCLUSION OF THE PRESS AND PUBLIC 95 - 106

To pass the following resolution:

- a. That under Section 100A(4) of the Local Government Act 1972 the press and public be excluded from the meeting for the following item of business on the grounds that they involve the likely disclosure of exempt information as defined in paragraphs 3 & 5 of Part I of Schedule 12A (as amended) to the Act."
- b. That the public interest in maintaining the exemption outweighs the public interest in disclosure for the following reasons:

Agenda Item Numbers	Paragraphs of Part 1 Schedule 12A
13 - Appendix	3

Information relating to the financial or business affairs of any particular person (including the authority holding that information). The appended report contains commercially confidential information.