

# Governance, Risk and Audit Committee



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17 March 2025

A meeting of the **Governance, Risk and Audit Committee** of North Norfolk District Council will be held in the Council Offices, Holt Road, Cromer, NR27 9EN on **Tuesday, 25 March 2025 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 arrive at least 15 minutes before the start of the meeting. It will not always be possible to accommodate requests after that time. 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:[democraticservices@north-norfolk.gov.uk](mailto:democraticservices@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 should 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 this meeting is live-streamed: [NNDC eDemocracy - YouTube](#)

**Emma Denny**  
**Democratic Services Manager**

**To:** Cllr S Bütikofer (Chair) , Cllr J Boyle, Cllr C Cushing, Cllr A Fletcher, Cllr S Penfold, Cllr L Vickers and Mr V Platten (Independent Member)

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

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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**

**(a) THE MINUTES OF THE MEETING OF THE GOVERNANCE, RISK & AUDIT COMMITTEE HELD ON 03 DECEMBER 2024.**

7 - 18

To approve as a correct record, the minutes of the meeting of the Governance, Risk & Audit Committee held on 03 December 2024.

**(b) THE MINUTES OF THE MEETING OF THE GOVERNANCE, RISK & AUDIT COMMITTEE HELD ON 25 FEBRUARY 2024 - TO FOLLOW**

*Please note that these minutes will go to the next meeting of the Committee for approval.*

**7. GOVERNANCE, RISK AND AUDIT COMMITTEE UPDATE AND ACTION LIST**

19 - 20

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

**8. INTERNAL AUDIT PLAN 2025/2026 CHARTER AND MANDATE**

21 - 56

Summary:	This report provides details of the Internal Audit Plan 2025/26, and the Charter and Mandate.
Conclusions:	The 2025/26 Internal Audit Plan 2025/26 has been developed and agreed with management addressing corporate risks and priorities.

Recommendation:	That the Committee is requested to review and approve:  1. The Internal Audit Plan 2025/26 and Internal Audit Charter and Mandate.
Cabinet member(s):	All
Ward(s) affected:	All
Contact Officer: Telephone No: E - mail:	Teresa Sharman 01603 430138 <a href="mailto:teresa.sharman@southnorfolkandbroadland.gov.uk">teresa.sharman@southnorfolkandbroadland.gov.uk</a>

**9. INTERNAL AUDIT PROGRESS REPORT MARCH 2025**

57 - 78

Summary:	This report provides details of progress with the 2024/25 Internal audit Plan and outstanding recommendations.
Conclusions:	The 2024/25 Internal Audit Plan is progressing, and some audits are behind schedule; seven final reports have been issued. Outstanding recommendations are progressing.
Recommendation:	That the Committee is requested to receive and note:  1. Progress with delivering the 2024/25 Internal Audit Plan and outstanding recommendations.
Cabinet member(s):	All
Ward(s) affected:	All
Contact Officer: Telephone No: E - mail:	Teresa Sharman 01603 430138 <a href="mailto:teresa.sharman@southnorfolkandbroadland.gov.uk">teresa.sharman@southnorfolkandbroadland.gov.uk</a>

**10. REVIEW OF THE COUNCIL'S ASSETS REGISTER**

79 - 98

<b>Executive Summary</b>	This report is being 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 on an annual basis.
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Options considered	As this is the presentation of factual content there were no other options considered.
Consultation(s)	Section 151 Officer
Recommendations	It is recommended that the Committee note the contents of the report and the exempt Appendix A
Reasons for recommendations	To enable the Committee to review the Council's Assets Register as requested and discuss any matters arising from the content.
Background papers	None

Wards affected	All
Cabinet member(s)	Cllr Lucy Shires
Contact Officer	Tina Stankley, 01263 516439, <a href="mailto:tina.stankley@north-norfolk.gov.uk">tina.stankley@north-norfolk.gov.uk</a>

**11. CORPORATE RISK REGISTER**

99 - 124

To receive and comment on the Interim Corporate Risk Register as at February 2025

**12. PROCUREMENT EXEMPTIONS**

125 - 126

To receive the Procurement Exemptions Register.

**13. GOVERNANCE, RISK AND AUDIT COMMITTEE WORK PROGRAMME**

127 - 128

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

**14. EXCLUSION OF THE PRESS AND PUBLIC**

To pass the following resolution, if necessary:

“That under Section 100A(4) of the Local Government Act 1972 the press and public be excluded from the meeting for the following items of business on the grounds that they involve the likely disclosure of exempt information as defined in paragraph 3 of Part I of Schedule 12A (as amended) to the Act.”

Information in this appendix involves the likely disclosure of exempt information as defined in paragraph 3, Part 1 of schedule 12A (as amended) to the Local Government Act 1972.

This paragraph relates to:

Para 3. Information relating to the financial or business affairs of any

particular person (including the authority holding that information)

The public interest in maintaining the exemption outweighs the public interest in disclosure for the following reasons:

The information is sensitive, relating to the Council's cyber risk management and security. Releasing this into the public domain could put the Council's IT security systems at risk.

**15. PRIVATE BUSINESS**

**(a) INTERNAL PROGRESS REPORT 2024- 2025 - APPENDIX B TO AGENDA ITEM 12 129 - 138**

To note Appendix B to Agenda item 12 – Internal Progress Report 2024- 2025 is confidential: Executive Summary Cyber Security

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## Registering interests

Within 28 days of becoming a member or your re-election or re-appointment to office you must register with the Monitoring Officer the interests which fall within the categories set out in **Table 1 (Disclosable Pecuniary Interests)** which are as described in "The Relevant Authorities (Disclosable Pecuniary Interests) Regulations 2012". You should also register details of your other personal interests which fall within the categories set out in **Table 2 (Other Registerable Interests)**.

**"Disclosable Pecuniary Interest"** means an interest of yourself, or of your partner if you are aware of your partner's interest, within the descriptions set out in Table 1 below.

**"Partner"** means a spouse or civil partner, or a person with whom you are living as husband or wife, or a person with whom you are living as if you are civil partners.

1. You must ensure that your register of interests is kept up-to-date and within 28 days of becoming aware of any new interest, or of any change to a registered interest, notify the Monitoring Officer.
2. A 'sensitive interest' is as an interest which, if disclosed, could lead to the councillor, or a person connected with the councillor, being subject to violence or intimidation.
3. Where you have a 'sensitive interest' you must notify the Monitoring Officer with the reasons why you believe it is a sensitive interest. If the Monitoring Officer agrees they will withhold the interest from the public register.

## Non participation in case of disclosable pecuniary interest

4. Where a matter arises at a meeting which directly relates to one of your Disclosable Pecuniary Interests as set out in **Table 1**, you must disclose the interest, not participate in any discussion or vote on the matter and must not remain in the room unless you have been granted a dispensation. If it is a 'sensitive interest', you do not have to disclose the nature of the interest, just that you have an interest. Dispensation may be granted in limited circumstances, to enable you to participate and vote on a matter in which you have a disclosable pecuniary interest.
5. Where you have a disclosable pecuniary interest on a matter to be considered or is being considered by you as a Cabinet member in exercise of your executive function, you must notify the Monitoring Officer of the interest and must not take any steps or further steps in the matter apart from arranging for someone else to deal with it

## Disclosure of Other Registerable Interests

6. Where a matter arises at a meeting which **directly relates** to one of your Other Registerable Interests (as set out in **Table 2**), you must disclose the interest. You may speak on the matter only if members of the public are also allowed to speak at the meeting but otherwise must not take part in any discussion or vote on the matter and must not remain in the room unless you have been granted a dispensation. If it is a 'sensitive interest', you do not have to disclose the nature of the interest.

## Disclosure of Non-Registerable Interests

7. Where a matter arises at a meeting which **directly relates** to your financial interest or well-being (and is not a Disclosable Pecuniary Interest set out in Table 1) or a financial interest or well-being of a relative or close associate, you must disclose the interest. You may speak on the matter only if members of the public are also allowed to speak at the meeting. Otherwise you must not take part in any discussion or vote on the matter and must not remain in the room unless you have been granted a dispensation. If it is a 'sensitive interest', you do not have to disclose the nature of the interest.
8. Where a matter arises at a meeting which **affects** –
  - a. your own financial interest or well-being;
  - b. a financial interest or well-being of a relative, close associate; or
  - c. a body included in those you need to disclose under Other Registrable Interests as set out in **Table 2**

you must disclose the interest. In order to determine whether you can remain in the meeting after disclosing your interest the following test should be applied

9. Where a matter **affects** your financial interest or well-being:
  - a. to a greater extent than it affects the financial interests of the majority of inhabitants of the ward affected by the decision and;
  - b. a reasonable member of the public knowing all the facts would believe that it would affect your view of the wider public interest

You may speak on the matter only if members of the public are also allowed to speak at the meeting. Otherwise you must not take part in any discussion or vote on the matter and must not remain in the room unless you have been granted a dispensation.

If it is a 'sensitive interest', you do not have to disclose the nature of the interest.

10. Where you have a personal interest in any business of your authority and you have made an executive decision in relation to that business, you must make sure that any written statement of that decision records the existence and nature of your interest.



**Table 1: Disclosable Pecuniary Interests**

This table sets out the explanation of Disclosable Pecuniary Interests as set out in the [Relevant Authorities \(Disclosable Pecuniary Interests\) Regulations 2012](#).

<b>Subject</b>	<b>Description</b>
<b>Employment, office, trade, profession or vocation</b>	Any employment, office, trade, profession or vocation carried on for profit or gain. [Any unpaid directorship.]
<b>Sponsorship</b>	Any payment or provision of any other financial benefit (other than from the council) made to the councillor during the previous 12-month period for expenses incurred by him/her in carrying out his/her duties as a councillor, or towards his/her election expenses. This includes any payment or financial benefit from a trade union within the meaning of the Trade Union and Labour Relations (Consolidation) Act 1992.
<b>Contracts</b>	Any contract made between the councillor or his/her spouse or civil partner or the person with whom the

	<p>councillor is living as if they were spouses/civil partners (or a firm in which such person is a partner, or an incorporated body of which such person is a director* or a body that such person has a beneficial interest in the securities of*) and the council —</p> <p>(a) under which goods or services are to be provided or works are to be executed; and</p> <p>(b) which has not been fully discharged.</p>
<b>Land and Property</b>	<p>Any beneficial interest in land which is within the area of the council.</p> <p>'Land' excludes an easement, servitude, interest or right in or over land which does not give the councillor or his/her spouse or civil partner or the person with whom the councillor is living as if they were spouses/civil partners (alone or jointly with another) a right to occupy or to receive income.</p>
<b>Licenses</b>	<p>Any licence (alone or jointly with others) to occupy land in the area of the council for a month or longer</p>
<b>Corporate tenancies</b>	<p>Any tenancy where (to the councillor's knowledge)—</p> <p>(a) the landlord is the council; and</p> <p>(b) the tenant is a body that the councillor, or his/her spouse or civil partner or the person with whom the councillor is living as if they were spouses/civil partners is a partner of or a director* of or has a beneficial interest in the securities* of.</p>
<b>Securities</b>	<p>Any beneficial interest in securities* of a body where—</p> <p>(a) that body (to the councillor's knowledge) has a place of business or land in the area of the council; and</p> <p>(b) either—</p> <p>(i) the total nominal value of the securities* exceeds £25,000 or one hundredth of the total issued share capital of that body; or</p> <p>(ii) if the share capital of that body is of more than one class, the total nominal value of the shares of any one class in which the councillor, or his/her spouse or civil partner or the person with whom the councillor is living as if they were</p>

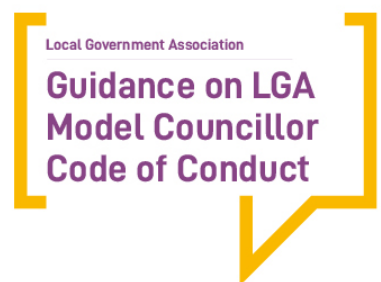
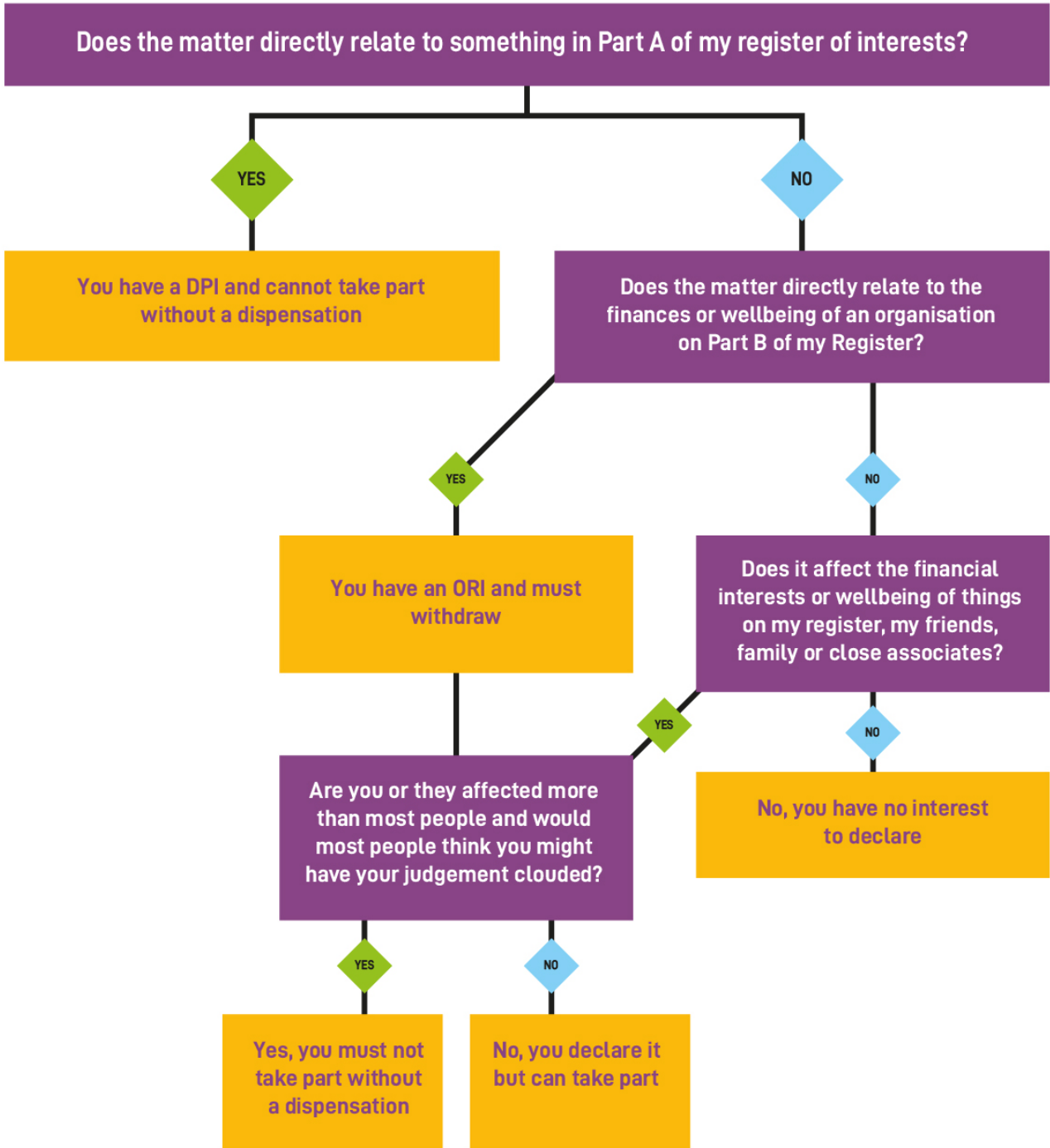
	spouses/civil partners has a beneficial interest exceeds one hundredth of the total issued share capital of that class.
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\* 'director' includes a member of the committee of management of an industrial and provident society.

\* 'securities' means shares, debentures, debenture stock, loan stock, bonds, units of a collective investment scheme within the meaning of the Financial Services and Markets Act 2000 and other securities of any description, other than money deposited with a building society.

**Table 2: Other Registrable Interests**

<p>You have a personal interest in any business of your authority where it relates to or is likely to affect:</p> <ul style="list-style-type: none"> <li>a) any body of which you are in general control or management and to which you are nominated or appointed by your authority</li> <li>b) any body <ul style="list-style-type: none"> <li>(i) exercising functions of a public nature</li> <li>(ii) any body directed to charitable purposes or</li> <li>(iii) one of whose principal purposes includes the influence of public opinion or policy (including any political party or trade union)</li> </ul> </li> </ul>
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## GOVERNANCE, RISK AND AUDIT COMMITTEE

Minutes of the meeting of the Governance, Risk and Audit Committee held on Tuesday, 3 December 2024 at the Council Chamber - Council Offices at 2.00 pm

### Committee

#### Members Present:

Cllr S Bütikofer (Chair)	Cllr J Boyle (Vice-Chairman)
Cllr C Cushing	Cllr L Vickers
Cllr A Fletcher	

#### Members also attending:

Cllr J Toye

#### Officers in Attendance:

Tina Stankley, Director of Resources and Section 151 Officer  
Cara Jordan, AD Legal and Governance and Monitoring Officer  
Emma Childs, PA to the Corporate Leadership Team  
Vic Platten, Independent Person  
Teresa Sharman, Internal Auditor  
David Riglar, External Auditor  
Helen Thomas, Performance Manager  
Alison Sayer, Resilience Manager

### 100 TO RECEIVE APOLOGIES FOR ABSENCE

The Chair took the opportunity to introduce Mr Vic Platten as the Committee's new independent person.

Cllr Penfold sent his apologies.

### 101 SUBSTITUTES

None

### 102 PUBLIC QUESTIONS

None Received.

### 103 ITEMS OF URGENT BUSINESS

None Received

### 104 DECLARATIONS OF INTEREST

None Received

### 105 MINUTES

The minutes were approved as a true and accurate record and signed by the Chair, subject to the amendment on Page 9, Section 91, where there was an erroneous letter 'T'.

## **106 GOVERNANCE, RISK AND AUDIT COMMITTEE UPDATE AND ACTION LIST**

### **Action**

**Written responses will be provided to all Members of the Committee regarding the outstanding actions following the meeting.**

## **107 PERFORMANCE AND PRODUCTIVITY OVERSIGHT BOARD**

The Chair requested that 3.5.4 in the report be tightened up and whilst the Committee are grateful for the progress that has been made to date but where the report states that 20% of the documents have been brought up to date this should be 100%.

The Independent Person asked how GRAC and PPOB work together as he has not seen an organisation where they are decoupled. How is it ensured that corporate risk is embedded in the performance management systems and how do the interdependencies work between the committees.

The Director of Resources explained that this is a new Officer only board that has been set up to help deliver more distributive leadership. The boards are currently in their infancy.

Cllr Vickers expressed reservations about having officer only boards and expressed a wish that at least one member be invited to sit on each board.

### **Action**

**The committee to be provided with a timescale for when it is expected that the remaining documents will be brought up to date.**

**The Chair of the Board is asked to attend the next meeting so there can be further discussions on the scope of the Board and what GRAC can bring to the process.**

## **RESOLVED**

**The Committee noted the Performance and Productivity Oversight Board's progress and felt that while it has promise further development is required.**

## **108 RESPONDING TO COMPLAINTS**

The Independent Person stated that he felt that this was an encouraging report for the Council. It would be useful for the training to be recurring to ensure that all Officers are kept up to date with the complaints handling process.

**The Committee noted the LGSCO's annual report and complaint figures and agreed that no significant issues were raised with responses to the Council's processes or service provision.**

## **109 EXTERNAL AUDIT LETTER**

The Chair invited the External Auditor, Mr Riglar to speak to the Committee on this item.

The External Auditor explained that since he attended Committee in September back stop dates have been put in place for the auditing of the 2021/22 and 2022/23 accounts. These will be given a disclaimed report based on the statutory instrument. 100s of Councils are in a similar position and this is not unique to NNDC.

Report includes:

- Executive summary – local and national context.
- Legislation gives a mechanism to sign off the accounts and conclude the audit process, what it doesn't do is remove the responsibilities under the auditing standards. Minimum procedures are required in order to provide a disclaimed opinion.
- Work plan – limited procedures completed to identify risk.
- Results and Findings – high level observations of the statement of accounts, no detailed work has been carried out.
- Value for money – no change in the findings since July GRAC meeting.
- Appendices – set out other requirements regarding reporting.

Cllr Vickers asked for further clarity to be provided as to the risks and context involved in the statements on Page 50 and Page 52. Page 50 stated that there is a weakness in proper arrangements for timely financial reporting and Page 52 of the report stated that the External Auditors are not satisfied the Council has made proper arrangements for economy efficiency and effectiveness in use of its resources for the year ending 2022/23.

The External Auditor responded to say these statements are linked to the production of the accounts and are associated to the External Auditors' Value for money responsibilities. The National Audit Office set three high level areas and a number of sub criteria on which the External Auditor must report. One of these areas is the Council's arrangements for preparing and publishing financial statements. Capacity issues within the Council meant that financial statements for 2021/22 and 2022/23 were not published in line with statutory regulations. What is more important is the Council has addressed their weaknesses with regard to this as a number of accounts have now been produced in a relatively short space of time and this negates the need for further escalation of this issue.

The External Auditor was confident that this issue has now been resolved.

Cllr Cushing asked for an understanding on how much work the External Auditors had completed to write the report and whether this provided sufficient assurance moving forward.

The External Auditor confirmed that an audit of the financial statements had not taken place. However, due to the cross over with value for money arrangements and one of the sub criteria relating to financial reporting, minimum procedures have been completed to give some level of assurance over the arrangements that are in place. The statement of accounts have had basic arithmetic checks carried out, they have been checked to the last set of audited accounts to ensure that the figures have flowed through as would be expected. A comparison has been completed to the CIPFA disclosure check list.

There are three levels of assurance – One is internal assurance through an adequately resourced finance team and the statement of accounts being a prominent document within the organisation – these have both been confirmed. The second level is then the checks carried out by the Internal Auditors and the third level is the external auditors carrying out checks. It is the first two levels of

assurance where the committee should focus their attention. External audit should then just come in a verify the procedures that are in place.

The Independent Person asked what actions the Council should take on the back of the report and what the risks were for the Council of having a disclaimed report?

The External Auditor explained that there would be consequences for those Councils who are unable to meet the backstop dates for preparing their statement of accounts, but it is not yet known what these consequences might be.

The Director of Finance updated the Committee that the finance team has been fully staffed since the appointment of an Ernst and Young audit specialist as chief technical accountant in July 2024. Following his recent promotion to AD Finance and Resources recruitment will be started to refill the chief technical accountant position. It is hoped however that the 2023/24 accounts will be completed and published by the end of this calendar year and for the 2024/25 the team hope to work to a completion date of 31 May 2025.

Cllr Fletcher asked whether the Committee should be concerned about the current deficit within the Pension Fund.

The External Auditor explained due to the levels of estimation involved there is always an audit risk to the Pension Fund. The actual figure within the pension fund will fluctuate year on year, but it will not impact the general fund.

Cllr Butikofer said that while committee members were concerned about the team's inability to meet the reporting deadline, they are pleased to hear the team is now fully resourced and should be able to meet these deadlines moving forward.

Cllr Butikofer ask whether the financial recompense the External Auditors are looking for will be fair given the fact that had the accounts been completed on time the External Auditors probably wouldn't have been able to audit them anyway.

The External Auditor explained that had the 2021/22 accounts and supporting records been complete the audit would have been undertaken. But the 2022/23 audit would have been in a similar position because the legislation came in to reset the system. PSAA are currently working out a way a fair fee can be determined for the work the External Auditors have performed.

#### **Action**

**The Director of Resources to provide an update each month to let the Committee know if we are on track to meet the publication dates for the statement of accounts and if not, why not.**

**The Committee noted and agreed the External Auditor's Annual Report for 2021-23.**

## **110 INTERNAL AUDIT PROGRESS & FOLLOW UP REPORT**

The Internal Auditor, Teresa Sharman, introduced the report and stated that there were now four finalised reports for 2024/25. Two of these had limited assurance – the risk management and the private sector housing and two had positive assurance, the leisure audit reasonable and the data protection audit received substantial assurance.

Other audits are progressing.



Some issues with IT audit due to a resourcing issue, but this has now been addressed and these should therefore pick up pace. The number of outstanding recommendations have reduced although there are some that have been outstanding for several years.

The Internal Auditor confirmed that she hopes to have everything on the action plan completed by March 2025.

Cllr Cushing asked if the Internal auditor felt that she should prioritise the key controls and assurance audit to ensure it is completed by the March deadline.

The Internal Auditor reassured members that the Contractor had issued the APM for this and was looking to get this booked in at the end of February.

Cllr Cushing enquired how the risk register would be updated in view of the auditor's comments.

The Director of Resources responded that it was felt that the risk management audit was a little harsh. Officers have been through the report, have taken on board the comments and are working to address the recommendations. Training will be arranged in the new year for both Officers and Members, the policy and framework document has incorporated the recommendations, and the inherent risk is now included in the report we complete.

There is also a new MIS system which will be demonstrated to the Committee early in the new year.

The Internal Auditor explained that the NA in the implementation time showed that the recommendation was not agreed by Management.

Cllr Boyle was concerned that the first sentence of the Leisure audit stated that a copy of signed contract with Everyone Active could not be found and that maintenance surveys that should be undertaken once every two years had not been completed. There is also a concerning variation in the visit figures. There does not seem to be the necessary control of what is a key Council asset.

The Assistant Director confirmed that it was concerning that the Council could not find a copy of the signed contract, but explained various efforts have been made to locate the contract.

The Independent Person noted that the date for rectifying this issue was the 01 December 2024. It does not appear this has happened so the date for completion of this action will need to be updated. He advised that he felt that the risk of key missing documents should be identified within the risk register as a risk to the Council both in terms of reputation and organisationally.

Cllr Cushing asked why when the Private Sector housing audit showed no formalised performance oversight that this was given limited and not no assurance.

The Internal Auditor explained that they recognised the reporting was informal and asked for more structured and formalised plan for reporting, so some credit was given for the fact some reporting was taking place.

### **Actions**

**The Internal Auditor to provide the Committee with a brief progress update each month to ensure the Audit action plan remains on track for completion in March 2025.**

**The Director of Resources to follow up the missing contract with the Assistant Director of Environment and Leisure Services and update the Committee on the outcome.**

**Any outstanding audit recommendations prior to and including 2022/23 need to be completed and signed off before the next meeting of GRAC in March. If they are not the Officer responsible will be expected to attend the meeting and explain why the recommendation is still outstanding.**

**A written update to be provided for the next meeting on the progress made towards meeting the recommendations set out in the Private Sector Housing Audit.**

#### **RESOLVED**

**The Committee received and noted the progress made with delivering the 2024/25 Internal Audit Plan and outstanding recommendations.**

#### **111 SIGN OFF OF ACCOUNTS 2021/22 & 2022/23**

The Director of Resources introduced the draft set of accounts for 2021/22 and 2022/23. If the Committee was to agree them, they can be passed to the External Auditors to issue a final opinion by 10 December 2024.

The accounts have been prepared to fully meet all codes of practice and regulatory guidance and they do reflect as far as the Council is aware the position for the past two years. These are the accounts that would have been presented had they been being audited.

It was noted that the recommendation had been changed to the recommendation that the committee review, note and the committee approve that the chair sign the accounts off on its behalf as approved.

The Independent Person asked about the variances between the budgeted and outturn figures. Is a variance of 56% on the capital budget acceptable.

The Director of Resources explained that the Council produces an outturn report every year that goes to Cabinet and provides a more detailed explanation of the variance. The capital programme may be rolled forward to the following year to allow for slippage.

The Chair asked if the Director of Resources could explain the meaning of componentisation.

The Director of Resources clarified that componentisation is not something that the District Council is largely affected by. For example, this would be used at a crematorium where the incinerators only have a useful life of 10-15 years, these assets would be valued using componentisation.

The Chair also queried the large amount cited for the revaluation losses on property, plant and equipment in 2021/22.

The Director of Resources elucidated that there are certain classes of assets that have to be revalued every year, others are revalued every five years. The value of the assets has dropped considerably. It may be that on the advice of the External Auditor we look at a different approach to revaluation. This is a technical adjustment and as such does not affect the bottom line.

**The Committee reviewed and noted the accounts, and the Committee approved that the Chair sign off the 2021/22 and 2022/23 accounts as approved on its behalf.**

## **112 MONITORING OFFICER'S REPORT**

The Monitoring Officer introduced the report.

Cllr Cushing asked if there was a reason behind the 15% increase in the number of Freedom of Information requests submitted to the Council.

The Monitoring Officer responded that there was nothing in particular that caused this increase. The Council tries to do everything it can to provide information online, but every year the numbers of Freedom of Information requests seem to increase.

The Chair took the opportunity to remind members to declare hospitality whether it is accepted or declined.

The Monitoring Officer advised that it is the duty of each individual member to declare hospitality they receive throughout the year, and they are reminded throughout the year.

### **RESOLVED**

**The Committee reviewed and noted the Monitoring Officer's Report.**

## **113 CIVIL CONTINGENCIES UPDATE**

The Resilience Manager introduced the report. Over the past year there has been persistent flooding at Happisburgh, Potter Heigham and Horning. There is an expectation of a level of flooding at Horning but the levels of flooding at Happisburgh and Potter Heigham were exceptional and as a result the Council have stepped up the work they have ongoing with the Norfolk Strategic Flooding Alliance and the Broad and Futures Initiative to look at long term solutions to the flooding that has been experienced, but as always the issue is Government funding.

The North Norfolk Safety Advisory Group has been advised of 123 events in the past year, slightly down on the previous year. There is however some work ongoing to streamline administrative processes between the other Norfolk local authorities and the Police moving forward, which is being hindered by the delay in the enacted of Martyn's Law. It is not yet clear how Safety Advisory Groups will interact with the regulator tasked to oversee compliance.

The Resilience manager advised that they do always endeavour to keep members informed. If we have to open rest centres, it would be brilliant to have member support.

The Chair explained that is helpful for Councillors to be able to respond, when asked on social media.

The Resilience Manager also said that it would be great if Members could also pass information.

Cllr Vickers enquired whether it would be possible to have an emergency WhatsApp group to pass information.

## **RESOLVED**

**The Committee noted the report and the Council's contributions to the Norfolk Resilience Forum and the response to incidents.**

### **114 BUSINESS CONTINUITY POLICY AND FRAMEWORK**

The Resilience Manager introduced this two-yearly update of the Business Continuity Policy and Framework, which contains only very minor changes.

Reference to the removal of hard copies, this is as a result of having gone through the climate impact assessment tool and to align with the Council's existing policies on Climate change.

For critical plans managers, they will be asked whether they have sufficient different ways to get hold of their key contacts.

The plan is to run a Council wide business continuity exercise in the near future.

## **RESOLVED**

**The Committee resolved to adopt the revised Business Continuity Policy and the Business Continuity Management Framework.**

### **115 RISK MANAGEMENT FRAMEWORK**

The Director of Resources introduced the report by explaining that the framework and policy statement had been developed using a combination of our own previous version, the risk management audit report and good practice from other Authorities.

There is one recommendation for the Monitoring Officer when reviewing the Constitution to ensure that the Governance, Risk and Audit Committee (GRAC) is identified as the body to approve the Risk Management Policy and Framework

Cllr Cushing stated that it would be useful to have the risk log set up in such a way to identify the risk that something may happen and what the outcome of the risk may be.

The Director of Resources responded that the description of risk, cause and consequence are contained within the second column. The inherent risk is risk before taking any mitigating action. The residual risk is the risk following implementation of mitigating action.

The MIS system will be based on the format currently being used and will be launched in January.

The Independent Person asked what the policy approach was to ensure the issues reflected in risk register are those that are actually worrying Officers currently. Managing the risk process is a resource intensive process so how does the Policy take into account the resource intensive nature of this process.

Cost vs value – how do you make sure that the mitigation provides value for money in terms of the cost of what would happen should the risk material without any mitigating action. It is necessary to identify where the mitigating action has the most impact.

The Director of Resources replied that the cost of mitigating the risk vs cost of event is included within the risk register. Hopefully the policy does reflect where we are trying to get to with the risk register. Risk management sits with all service managers, CLT and MT to ensure mitigating actions are taken,

## **RESOLVED**

**The Committee reviewed and resolved to adopt the Risk Management Policy and Framework.**

### **116 CORPORATE RISK REGISTER**

Cllr Vickers asked when the asset management plan would be provided to Members.

The Director of Resources responded that this would be updated in the new year and would be provided to members through the necessary Committee process.

Cllr Fletcher enquired if the contract had been awarded for the FLASH project.

The Director of Resources confirmed that the Council have received confirmation of the funding, and the project is now active again. The Project team are working to a timetable to appoint a contractor.

Cllr Cushing asked whether the current risk regarding failure to deliver the local plan, included failure to deliver the number of properties required.

The Performance Manager advised that the current risk related to the risk of the local plan not being adopted and once this had been adopted the risk would be adjusted to look at the risk of not delivering the desired number of properties. There is currently a risk already on the register with regard to housing development.

Cllr Fletcher asked if further information could be provided on CR037 as to the cost and resources issues brought about from prosecutions, enforcement action and litigation.

The Monitoring Officer looked at a number of recent issues that had been dealt with and even when the Council are successful, we may not be able to obtain all our costs back.

Recently there has been a Health and Safety prosecution which cost £60,000, a Homelessness appeal which cost £25,000 and an Enforcement Appeal which cost £50,000.

Enforcement may take years and costs can be hundreds of thousands of pounds. There is a two-stage test that is undertaken which looks at the seriousness of the case and value for money for the Council.

Cllr Cushing asked whether there should be a risk relating to the introduction of food waste collections. As we know these will need to be introduced by March 2026 and it is unlikely that the Government funding will cover the costs.

#### **Action**

**The Director of Resources to add a risk relating to the introduction of food waste collections.**

**The Performance Manager to discuss with the responsible Officer a risk relating to the lost contract at the Reef Leisure Centre, the lack of property assessments and other issues mentioned earlier in the meeting.**

## **RESOLVED**

**The Committee reviewed and noted the Corporate Risk Register.  
The Committee approved the removal of risks CR030 and CR032 and the addition of a risk relating to Local Government Reorganisation.**

#### **117 TREASURY MANAGEMENT MID YEAR REPORT 2024/25**

The Director of Resources presented the report and explained that this is the first time in recent years GRAC have received this report. The report provides the performance details for the Council's borrowing and investments and is required for compliance with the Treasury Management Strategy.

Some training will be provided to Members in the new year to ensure that they are fully able to understand and analyse this report.

Cllr Cushing asked why the borrowing requirement has increased so dramatically.

The Director of Resources explained that the total Capital expenditure is £2 million greater as the level of capital receipts has reduced. The Council is limited in terms of grant funding and capital reserves, the only other source of funding is to take borrowing.

The current position shows we have spent less than half of the planned capital expenditure which means the borrowing requirement has reduced to £13,000.

It will be necessary to take stock at the year end and will look to reduce the level of borrowing to the lowest possible level.

Cllr Cushing enquired what capital receipts did not come to fruition.

The Director of Resources responded that a considerable level of receipts were received when the Council sold its housing stock and the income from the preserved right to buy has reduced to £200,000 from £1million each year.

The Council has received more grant funding than anticipated.

The £6.2 million was the amount we thought would apply to fund the capital programme but now we are only planning to apply £2.5million.

The amount of borrowing required will not be evident until May or June 2025, once the outturn report is compiled.

Borrowing will need to be taken at some point in the future.

The Independent Person stated that the report provided a large amount of really interesting data but would be better with an executive summary to show what should be picked up and what can be discussed.

The Director of Resources explained that in order to adhere to the CIPFA code the treasury management report works to a template. The Council has been debt free for a number of years and it is only now looking to take external borrowing.

#### **Resolved**

**The Committee recommended that Full Council approves the Treasury Management Mid Yearly Report 2024/25**

#### **118 PROCUREMENT EXEMPTIONS**

The Monitoring Officer explained that she reports to every GRAC meeting the number of procurement exemptions that have been completed in the preceding period. From the 19 August to 18 November 2024 there were two exemptions recorded and as there were in the previous period also.

**The Committee considered the Procurement Exemptions register and did not require that any further action be taken.**

**119 COMMITTEE SELF-ASSESSMENT - ACTION PLAN**

Training will be organised in the new year for all Committee Members in treasury management and risk management. There will also be training from Internal and External Audit ahead of the next GRAC meeting in March.

**120 GOVERNANCE, RISK AND AUDIT COMMITTEE WORK PROGRAMME**

**Action**

**The annual work programme will be looked at when the new clerk is in place.**

**121 EXCLUSION OF THE PRESS AND PUBLIC**

None

The meeting ended at 4.50 pm.

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Chairman

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## GOVERNANCE, RISK & AUDIT COMMITTEE ON 03 DECEMBER 2024 – OUTCOMES & ACTIONS LIST

MINUTE NO.	AGENDA ITEM AND ACTION	ACTION
106	<b>GOVERNANCE, RISK AND AUDIT COMMITTEE UPDATE AND ACTION LIST</b>	
	Written responses will be provided to all Members of the Committee regarding the outstanding actions following the meeting	CLT
107	<b>PERFORMANCE AND PRODUCTIVITY OVERSIGHT BOARD</b>	
	The committee to be provided with a timescale for when it is expected that the remaining documents will be brought up to date.  The Chair of the Board is asked to attend the next meeting so there can be further discussions on the scope of the Board and what GRAC can bring to the process.	DfC
109	<b>EXTERNAL AUDIT LETTER</b>	
	The Director of Resources to provide an update each month to let the Committee know if we are on track to meet the publication dates for the statement of accounts and if not, why not.	DoR
110	<b>INTERNAL AUDIT PROGRESS &amp; FOLLOW UP REPORT</b>	
	The Internal Auditor to provide the Committee with a brief progress update each month to ensure the Audit action plan remains on track for completion in March 2025.	HoIA
	The Director of Resources to follow up the missing contract with the Assistant Director of Environment and Leisure Services and update the Committee on the outcome.	DoR
	Any outstanding audit recommendations prior to and including 2022/23 need to be completed and signed off before the next meeting of GRAC in March. If they are not the Officer responsible will be expected to attend the meeting and explain why the recommendation is still outstanding.	CLT
	A written update to be provided for the next meeting on the progress made towards meeting the recommendations set out in the Private Sector Housing Audit.	DfC
116	<b>CORPORATE RISK REGISTER</b>	
	The Director of Resources to add a risk relating to the introduction of food waste collections.	DoR

	<b>The Performance Manager to discuss with the responsible Officer a risk relating to the lost contract at the Reef Leisure Centre, the lack of property assessments and other issues mentioned earlier in the meeting.</b>	<b>P&amp;PM</b>
<b>120</b>	<b>GOVERNANCE, RISK AND AUDIT COMMITTEE WORK PROGRAMME</b>	
	<b>The annual work programme will be looked at when the new clerk is in place.</b>	<b>DSM</b>

## Internal Audit Plan 2025/26, Charter and Mandate

**Summary:** This report provides details of the Internal Audit Plan 2025/26, and the Charter and Mandate.

**Conclusions:** The 2025/26 Internal Audit Plan 2025/26 has been developed and agreed with management addressing corporate risks and priorities.

**Recommendation:** That the Committee is requested to review and approve:

- The Internal Audit Plan 2025/26 and Internal Audit Charter and Mandate.

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

All

All

Contact Officer, telephone number, and e-mail:

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## 1. Background

- 1.1 The Committee receives the Internal Audit Plan for review and approval along with the Charter and this time the Mandate for Internal Audit. This report forms part of the overall reporting requirements to assist the Council in discharging its responsibilities in relation to the internal audit activity.
- 1.2 A new planning approach was adopted this year as outlined in the report on page 3 and an audit and risk universe established. The Plan is flexible and will be subject to quarterly reviews to meet the changing needs of the Council as necessary Overall Position.
- 1.3 The Internal Audit Plan 2025/26 was established with management and is shown within the report. A new Charter and Mandate has been written following changes in internal auditing standards to include the Mandate (authority) for Internal Audit, following the template for the Public Sector, available through the professional body for internal audit.
- 1.4 The principles of the Charter, which set outs the purpose, independence, organisational position and reporting relationships of Internal Audit, Audit Committee's oversight, and the roles and responsibilities of the Head of Internal Audit, are similar to the previous version in its content, with the Mandate being the addition to the document.

**2. Overall Position**

2.1 The attached report contains:

- The Internal Audit Plan 2025/26, which details rationale and overarching scope for each audit in the Plan.
- The Internal Audit Charter and Mandate which outlines the purpose, independence, organisational position and reporting relationships of Internal Audit, Audit Committee's oversight, and the roles and responsibilities of the Head of Internal Audit.

**3. Conclusion**

3.1 The attached report provides the Council with an Internal Audit Plan 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.

3.2 The risk-based internal audit plans will add value to the Council, have a defined and specific scope for each review and ensure that risks in relation to the service area are being reviewed by Internal Audit, thus enabling best practice to be followed.

**4. Recommendation**

1) That the Committee is requested to review and approve:

- The Internal Audit Plan 2025/26 and Internal Audit Charter and Mandate.

***Appendices attached to this report:***

Appendix A – Internal Audit Plan 2025/26

Appendix B – Internal Audit Charter and Mandate

EASTERN INTERNAL AUDIT SERVICES



## NORTH NORFOLK DISTRICT COUNCIL

### Internal Audit Plan 2025/26

Head of Internal Audit: Teresa Sharman

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# Approach to internal audit planning 2025/26

## Introduction

Annually the Head of Internal Audit is required to provide an annual opinion on the Council's framework of governance, risk management and control, to those charged with governance to support the Council's Annual Governance Statement (AGS).

To achieve this, a risk-based internal audit plan is developed, and audits are carried out.

## What do the Standards say?

### Creating a plan

In accordance with the Global Internal Audit Standards (GIAS): -

'The chief audit executive must create an internal audit plan that supports the achievement of the organisation's objectives. The chief audit executive must base the internal audit plan on a documented assessment of the organisation's strategies, objectives, and risks. This assessment must be informed by input from the board (Audit Committee) and senior management as well as the chief audit executive's understanding of the organisation's governance, risk management and control processes. This assessment must be performed at least annually.'

'The Internal Audit Plan must: -

- Consider the Internal Audit Mandate and the full range of agreed-to internal audit services.
- Specify internal audit services that support the evaluation and improvement of the organisation's governance, risk management, and control processes.
- Consider coverage of information technology governance, fraud risk, the effectiveness of the organisation's compliance and ethics programme, and other high-risk areas.
- Identify the necessary human, financial, and technological resources necessary to complete the plan.
- Be dynamic and updated timely in response to changes in the organisation's business, risk operations, programmes, systems, controls, and organisational culture.'

### Review, revise and changes to the Plan

'The chief audit executive must review and revise the Internal Audit Plan as necessary and communicate timely to the board (Audit Committee) and senior management: -

- The impact of any resource limitations on Internal Audit coverage.
- The rationale for not including an assurance engagement in a high-risk area of activity in the Plan.
- Conflicting demands for services between major stakeholders, such as high-priority requests based on emerging risks and requests to replace planned assurance engagements with advisory engagements.
- Limitations on scope or restrictions on access to information.'

'The chief audit executive must discuss the internal audit plan, including significant interim changes with the board (Audit Committee) and senior management. The plan and significant changes to the plan must be approved by the board (Audit Committee).'

### Audit universe and risk assessment

The Standards require an organisational risk assessment to be completed at least annually as the basis for the plan. This year, reliance has been placed on the Council's risk information as detailed in its Risk Register.

Our approach to preparing the Council Internal Audit Plan is to develop an audit and risk universe based on an understanding the Council's corporate priorities, corporate risks, and key outcomes. The risk universe is the Council's corporate risks and any high operational risks, and the audit universe is the Council's corporate priorities and its business services, processes, programmes, and systems. Each audit in the Plan links back to a corporate risk or corporate priority where relevant.

**Appendix 1** shows the top-level audit and risk universe, and not all the corporate risks, corporate priorities and areas within each service business area; therefore, only red and amber corporate risks and corporate priorities are detailed.



## Audit planning approach

### Audit planning

A new audit planning model was agreed with the Executive Leadership Team (ELT) which comprises Directors and Assistant Directors, and a subsequent workshop session was held with them to develop the Council's Internal Audit Plan.

Discussion focused on areas such as: -

- Performance with key performance indicators as at quarter 2 this year and the associated level of risk to their achievement.
- The importance of the service or process to the Council i.e., whether it is a statutory or critical service, for legal or regulatory requirements or to meet corporate priorities.
- New and existing programmes and projects.
- Whether assurance is received from other parties.
- When Internal Audit last looked at the service, project, programme or system and what level of assurance was given.
- Whether there were new systems in place or proposed.
- The performance of the service.
- Changes to laws and regulations.
- Council concerns with systems or processes.
- The involvement of third parties.
- Materiality in monetary terms.
- Whether the audit would predominantly addressing financial, compliance, operational or other objectives.

### Essential, high, medium, or low assurance requirements

Audits were categorised and prioritised as either an essential, high, medium, or low assurance requirement for completion in the year based on a consideration of the factors as follows: -

- Whether the audit was critical to the success of the Council's corporate priorities for the year;
- Criticality of the service or process;
- Existence of new or changed processes;
- The need for regulatory compliance and / or service statutory requirement;
- The level of current risk;
- Management need for assurance;
- Existence of unresolved issues or under performance; or
- The existence of other assurance sources.

It is expected that audit work will comprise essential, high and some medium assurance requirements which will be met through assurance or advisory work, unless due to changing circumstances. the level of assurance requirement reduces.

It is not expected that there will be time to address low assurance requirements as part of this year Internal Audit Plan.

An overarching scope was discussed for each audit, which will be confirmed when the audit is completed. Whether the work would be advisory, or assurance work was also considered along with when would be best to complete the audit in the year, avoiding known peak work periods where possible.

The resulting plan is shown in **Appendix 2** and details where audit work links back to the Council's corporate priorities and strategic risks. Only those corporate risks, corporate priorities and service business areas where audits are proposed are shown in Appendix 2 and not all the audit and risk universe.

### **Flexible plan**

To ensure that the plan is flexible to meet the needs of the Council in response to changes in the business, risk operations, programmes, systems, controls, and organisational culture, the Internal Audit Plan will be reviewed with the ELT quarterly and updated accordingly, including whether the assurance requirement category remains valid.

Changes to the Plan will be outlined to the Audit Committee in the quarterly Progress Report for them to review and agree.

## Internal Audit resources

### What to the Standards say?

'The chief audit executive manages resources to implement the internal audit function's strategy and achieve its plan and mandate.

Managing resources requires obtaining and deploying financial, human, and technological resources effectively. The chief audit executive needs to obtain the resources required to perform internal audit responsibilities and deploy the resources according to the methodologies established for the internal audit function.'

### Financial

The budget for 2025/26 remains the same as 2024/25.

### Staffing

The role of the Head of Internal Audit and contract management is provided by South Norfolk Council through the Eastern Internal Audit Service (EIAS) Consortium to the district councils for Breckland, Broadland, North Norfolk, and South Norfolk, Great Yarmouth Borough Council, the Broads Authority and from April 2022, Norwich City Council. All Councils are bound by a Partnership Agreement.

The delivery of the internal audit plans for each Council is provided by an external audit contractor, who reports directly to the Head of Internal Audit at South Norfolk Council. Following a successful procurement exercise the new contract with TIAA Ltd commenced from 1 April 2022 and ends on 31 March 2027, with the option to extend for a further term of two plus two.

The contract does not include any exclusivity rights to the appointed contractor and in 2024/25 two further contractors were engaged with to complete some audit work, BDO and the Shared Internal Audit Service at Hertfordshire County Council. This will continue in 2025/26.

Other than the Head of Internal Audit, staffing within EIAS include a Senior Internal Auditor and a Trainee Internal Auditor is to be appointed from April 2025 who also complete audits.

A mix of in-house staffing and external contractors provides a variety of daily rates, enabling overall value for money clients whilst having access to a variety of specialist auditors and more capacity at peak times. Further details on the strategy for human resources will be in the new Internal Audit Strategy that is being developed, but a more hybrid approach to staffing resources to deliver internal audit plans is likely to be the way forward, with, at next procurement round, two contractors appointed.

### **Technology**

Further details on the strategy for technology will be in the new Internal Audit Strategy that is being developed, but the use of data for continuous auditing through data analytics and audit need is one aspect that is being considered. Currently, data analytics is used for full population testing in some audits. The use of AI is not yet formalised in audit work.

Corporate Priorities and Risks

Our greener future	Developing our communities	Meeting our housing need	Investing in our local economy & infrastructure	A strong, responsible & accountable Council
<p>Continue our journey to net-zero.</p> <p>Tackle environmental waste and pollution.</p> <p>Protect and transition or coastal environments</p>	<p>Engaged and supported individual and communities</p> <p>Promote health, wellbeing and independence for all</p> <p>Increase accessibility and inclusion for all</p> <p>Promote culture, leisure and sports activities.</p>	<p>Address housing need</p> <p>Tackle the impact of second homes and holiday lets.</p> <p>Promote best use of housing stock and good housing standards.</p>	<p>An environment for business to thrive in.</p> <p>Infrastructure to support growth.</p> <p>Skills for jobs.</p>	<p>Quality customer service.</p> <p>Maximising opportunities,</p> <p>Effective and efficient services.</p>
<p>CR 002 Flooding, erosion and loss of assets and delivery of services - Lack of ability to maintain coast defences and / or to</p>		<p>CR 010 Housing Delivery - Non delivery of housing targets</p>		<p>CR 015 Medium Term Financial Plan - Reduced funding to fund current service levels and produce a balanced budget. Use of reserves is not</p>

## Corporate Priorities and Risks

Our greener future	Developing our communities	Meeting our housing need	Investing in our local economy & infrastructure	A strong, responsible & accountable Council
support local coastal adaption needs.  CR 036 Cromer and Mundesley Coastal Management Schemes - Additional application made for Cromer. This may not be approved. Costs will increase as a result of delays. Difficulties and delays in receiving consents will have an impact on timescales and costs.				sustainable strategy to bridge income/ expenditure.
CR 034 Not achieving the Net Zero 2030 target - Not delivering the Climate Action Plan or parts of it. Current Climate Action Plan will not achieve net zero target. Contractors				CR 008 Loss of Information - Loss of information assets.

### Corporate Priorities and Risks

Our greener future	Developing our communities	Meeting our housing need	Investing in our local economy & infrastructure	A strong, responsible & accountable Council
unable to deliver services with net zero carbon. All Council input not achieved. Failing to secure contracts that do not result in net zero.				

### Business Service Areas

Place & Climate Change	Communities	Corporate Support	Resources
Planning Policy, Development Mgmt. Conservation and Landscape Enforcement, Property Information Economic Growth, Coastal Mgmt. Climate & Environment, Housing Strategy	Environmental Protection & Services, Public Protection Civil Contingences Leisure & Localities Housing Options and Adaptations Health & Communities Benefits	Communications & PR Elections HR	Legal Democratic Services ICT Finance Revenues Estates & Assets Property Services

# Internal Audit Plan 2025/26

# Appendix 2

Audit Area	Corporate Priority / Last Review & Opinion	Statutory Area? (Y/N)	Corporate Risk / Corporate Priority Link	Rationale for the audit	Overarching audit scope	Type of Work	Audit Priority
<b>Service Business Areas</b>							
<b>Corporate Support - Steve Blatch</b>							
Human Resources	2022/23 - Substantial	N	<b>CP - A strong, responsible &amp; accountable Council</b> <b>CO:</b> Effective & Efficient Delivery - Creating a culture that empowers and fosters an ambitious, motivated workforce. <b>Action:</b> Produce an Organisational Development Plan for the Council which seeks to address the staff recruitment and retention challenges.	Draft OD Plan has been to CLT; some revisions to complete.  There are implications and impacts when there are staffing shortages and problems with recruiting. The Council needs to have a more flexible and agile workforce. At times, service areas are not willing to share staff and staff members are not willing to work for another area for a variety of reasons and staff are not sufficiently skilled either.	Advisory work on corporate resilience to deliver services, looking at how the Council can be more agile with its workforce to ensure services are delivered, what the blockages might be to staff moving around the Council and suggestions on how these could be addressed.	Advisory	Essential
<b>Resources - Tina Stankley</b>							
Project Management Framework	2021/22 - Reasonable 2022/23 - Advisory assurance	N		Three strategic boards now in place Major Projects Oversight, Decarbonisation Oversight and Productivity and Performance Oversight). How effective are these?	Assurance on how effective these Boards are and are they delivering their terms of reference.	Assurance	Low
Risk Management	2024/25 - Limited	N		Assurance required for annual opinion	Assurance on a risk mgmt. area - TBC	Assurance	Essential
<b>Legal, Governance and Democratic Services - Cara Jordan</b>							
Data Protection	2024/25 - Substantial	N	<b>CR 008 Loss of Information</b> - Loss of information assets.  <b>CP - A strong, responsible &amp; accountable Council</b> <b>CO:</b> Effective & Efficient Delivery - Ensuring strong governance is at the hear of all we do.	An external review from EELGA into our IT service provision has taken place and recommendations are being actioned.			Monitor
Democratic Services (covering member expenses and allowances, interests, attendance, committee decision making etc.)	2022/23 - Substantial (Member interests & Code of Conduct, decision making)	N		Recent resource issues in this area has led to experience and knowledge losses. Recruitment ongoing and support in place. Therefore, risks exist around delivery of service.	Assurance on service delivery with limited and new staff in place.	Assurance	Medium
Corporate Governance (covering AGS, and Code of Governance)	2021/22 - Reasonable (AGS)	N		Assurance required for annual opinion	Assurance on a governance area - TBC	Assurance	Essential



Audit Area	Corporate Priority / Last Review & Opinion	Statutory Area? (Y/N)	Corporate Risk / Corporate Priority Link	Rationale for the audit	Overarching audit scope	Type of Work	Audit Priority
<b>IT - Cara Jordan</b>							
AI		N		AI is a tool the Council needs to be considering.	Advisory work on the Council's readiness to incorporate the use of AI into its service delivery and for staff to use.	Advisory	High
Applications review: HR system		N		New system is being procured; an Applications audit once in place will be beneficial.	Assurance on the governance of the application (user access and sign on, role set up, Admin role, connections to the network, user account mgmt etc.)	Assurance	Medium
<b>Finance - Daniel King</b>							
Key Financial Controls	2023/24 - Reasonable	N		Annual key controls on finance areas required.	Assurance on the key controls in the accounts payable, accounts receivable, income and accountancy services areas.	Assurance	High
Accountancy Services (incl. control accounts, banking, bank reconciliations, journals)	2023/24 - Limited	N					
Accounts Payable	2023/24 - Reasonable	N					
Income	2023/24 - Reasonable	N					
Accounts Receivable	2023/24 - Reasonable	N					
Fixed Asset Management		N		Looking to use the Civica module for asset mgmt. but the coding structure will need to be reviewed; will be using 2024/25 data.		Monitor	
Budget Setting and Control		N	<b>CR 015 Medium Term Financial Plan - Reduced funding to fund current service levels and produce a balanced budget. Use of reserves is not sustainable strategy to bridge income/ expenditure.</b> <b>CP - A strong, responsible &amp; accountable Council</b> <b>CO: Effective &amp; Efficient Delivery - Managing our finances and contracts robustly to ensure best value for money.</b>	To support the MTFPs, some review of budget mgmt., and any potential overspending in year, the reasons for this and what is being done to address this, would be beneficial.	Assurance on how budgets are managed and monitored to identify and address any potential or actual overspending in year.	Assurance	High
Procurement	2023/24 - Reasonable	N		Introduction of the new Procurement Act in February 2025. Audit to review compliance with this would be useful.	Assurance on the Council's compliance with the new Procurement Act to include assurance on the process for updating the Contracts Register.	Assurance	Medium

Audit Area	Corporate Priority / Last Review & Opinion	Statutory Area? (Y/N)	Corporate Risk / Corporate Priority Link	Rationale for the audit	Overarching audit scope	Type of Work	Audit Priority
<b>Commercial Assets - Daniel King</b>							
Commercial Estates (leasing, rents etc.)	2019/20 - Reasonable 2024/25 - TBC	N	<b>CP - A strong, responsible &amp; accountable Council</b> <b>CO:</b> Investing in projects which deliver financial returns and/or contribute to our wider objectives around Net Zero, business and jobs, community facilities and infrastructure. <b>Action:</b> Review the Council's approach to Asset Commercialisation to reflect the findings of the Corporate Peer Challenge in seeking to realise new and emerging opportunities around the use of the Council's land and property assets through preparing a revised Asset Management Strategy by September 2024.	There was a recommendation from the Peer review that a trading company be set up to manage the assets, but this is not a route that NNDC wanted to take. Need to put in place a new asset management strategy.		Monitor	
Property Services (cover fabric of building and works mgmt. i.e., maint. and improvements of all assets incl. safety checks on Council owned properties like TA, toilets, play parks etc.)	2019/20 - Reasonable 2022/23 - Position Statement 2023/24 (FU of Pos Statement Temp Accomm)	N		System is being re-procured. Current system is Concerto. Contract end in June 2025. Service review in coming months.	Assurance on the effectiveness and efficiency of controls within Property Services to ensure that Council owned properties and assets are adequately maintained in line with any relevant laws, regulations and policies.	Assurance	High
<b>Organisational Resources - Steve Hems</b>							
Customer Services	2021/22 - Substantial	N	<b>CP - A strong, responsible &amp; accountable Council</b> <b>CO:</b> Developing our self service options so that customers can do business with us 24/7 to enable the most efficient transactions. <b>Action:</b> Undertake a review of our Customer Service provision by September 2024 to ensure that we continue to meet the needs of our residents whilst embracing new technology and digital platforms so as to increase access to council services 24/7 through self-service	The Customer Services Team have continually updated processes and introduced new technology as part of the process of continuous improvement. The complaints process has been updated and will shortly be ready for adoption in readiness for the introduction of a new complaints code of practice from the LGSCO. A wider service review to be completed to fully address the action.		Monitor	

Audit Area	Corporate Priority / Last Review & Opinion	Statutory Area? (Y/N)	Corporate Risk / Corporate Priority Link	Rationale for the audit	Overarching audit scope	Type of Work	Audit Priority
<b>People Services - Karen Hill</b>							
Housing Benefits and Council Tax Support	2022/23 - Substantial	N		Procurement processes completed; staying with Civica. A new CT Support Scheme is being implemented and there is a lot of work to do by April 2025. An audit after this would be beneficial.	Assurance on the new CT Support Scheme and whether this is being applied in practice, focusing on the changes as a result of the new scheme and change of circumstances.	Assurance	Medium
Homelessness - TA, Housing Options and Strategy	2023/24 - Reasonable	Y	<b>CP - A strong, responsible &amp; accountable Council</b> <b>CO:</b> Delivering services that are value for money and meet the needs of our residents. <b>Action:</b> Undertake a Value for Money Review of the Council's Temporary Accommodation provision in light of rising numbers of homeless households being accommodated in Bed and Breakfast accommodation.	High priority area. Have recommendations and actions from Shelter to implement. Need a wider discussion at first review of Audit Plan around this area to identify if there are any key areas for audit. Government looking to put homelessness monies this into the settlement funding. VFM review of TA done in this area, in house and then a more in depth review from EELGA; are completing the recommendations now. Report to be taken as assurance initially.		Monitor	
<b>Environmental and Leisure - Emily Capps</b>							
Leisure	2024/25 - Reasonable	N	<b>CP - Developing our Communities</b> <b>CO::</b> Developing further the leisure facilities provided across the District. <b>Action:</b> Explore external funding to support a business case to provide a mains electricity supply to allow further development of facilities at Holt Country Park. Business case to be prepared by March 2025. <b>Action:</b> Develop clear business cases, project investment proposals and timescales to provide 3G pitches at Cromer, Fakenham and North Walsham aligned with external funding opportunities – business cases to be prepared by June 2024.	External funding explored but none available. Proposal is to fund from S106 monies. Business case in place, awaiting agreement from landowner.  Cromer has funding for the 3G pitch. At Fakenham, an application is being done; this is linked to the FLASH project. At North Walsham, this can progress when the lease is signed; FA is requesting a higher level of facilities to go with the pitches which increases the cost.		Monitor	

Audit Area	Corporate Priority / Last Review & Opinion	Statutory Area? (Y/N)	Corporate Risk / Corporate Priority Link	Rationale for the audit	Overarching audit scope	Type of Work	Audit Priority
Markets and Towns	2016/17 - Substantial	N	<p><b>CP: Investing in our local Economy &amp; Infrastructure</b>  <b>CO:</b> Working with our Market and Resort Towns to reinforce their roles as local service centres, centres of employment, financial services and business activity, served by public transport.  <b>Action:</b> Work with partners in Fakenham to retain banking and post office services in the town centre, through establishing a banking hub facility by September 2024.  <b>Action:</b> Work with the local community and partners in Stalham through the Government's High Street Task Force programme to develop a series of interventions to improve the town centre environment and levels of footfall and activity for delivery of the period April 2024 – March 2027.</p>	<p>Difficult to progress currently.</p> <p>Completed – A town team has been established. There is no further funding for additional projects.</p>		Monitor	
Parks and Open Spaces and Woodland Management	2015/16 - Reasonable	N	<p><b>CP - Our Greener Future</b>  <b>CO:</b> Continue our journey to Net Zero - Protecting and enhancing the special landscape and ecological value of North Norfolk whilst improving the biodiversity of the district.  <b>Action:</b> Undertaking a review of our open spaces maintenance regimes with the objective of increasing carbon efficiency and encouraging areas of increased biodiversity by September 2024 and implement new arrangements from the 2025 growing season.</p> <p><b>CP - Developing our Communities</b>  <b>CO:</b> Ensuring that people feel well informed about local issues, have opportunities to get involved, influence local decision making, shape their area and allow us to continue to improve services they receive.  <b>Action:</b> Produce and publish a Rural Strategy and Action Plan by June 2024.</p>	<p>This has not been progressed due to a lack of capacity and may be removed as an action. An audit of country park provision / woodland management would be beneficial.</p>	<p>Assurance on whether we are effectively managing our country park provision and woodlands.</p>	Assurance	Low

Audit Area	Corporate Priority / Last Review & Opinion	Statutory Area? (Y/N)	Corporate Risk / Corporate Priority Link	Rationale for the audit	Overarching audit scope	Type of Work	Audit Priority
Waste Management Contract with SERCO (refuse collection, street cleansing, recycling, commercial waste collection, bulky items, garden waste collection service, clinical waste and grounds maintenance)	2021/22 - Reasonable 2024/25 - TBC (Food Waste)	Y	<b>CP - Our Greener Future</b> <b>CO:</b> Using the National Waste and Resources Strategy implementation and any additional funding available to maximise recycling and reduce waste through the introduction of new streams, such as food waste collections for every household. <b>Action:</b> Increase the percentage of household waste collected which is recycled through programmes of education and public awareness and the development of a Business Case by March 2025 for the introduction of a food waste collection service in the 2025/26 civic year.	A significant part of this is the introduction of food waste collections for households in 2026. An audit on preparedness may be beneficial. Audit taking place in 2024/25 on trade and garden waste.		Monitor	
Environmental Health (food health & safety, pest control, dog warden, licensing (taxis, premises, alcohol))	2021/22 - Reasonable	Y	<b>CP - A strong, responsible &amp; accountable Council</b> <b>CO:</b> Delivering services that are value for money and meet the needs of our residents. <b>Action:</b> Monitor progress towards the objectives detailed in the new Medium-Term Financial Strategy (November 2023) through continuously reviewing service delivery arrangements so as to realise efficiencies and ensure value for money service provision in meeting the needs of our residents, businesses and visitors. Two detailed service area reviews will be completed each year starting with IT and Licensing.	There has been a significant increase in taxi licences to process, approx 200 vehicles a year. Would be useful to see how Team is managing the processing of this area. The Licensing service review by EELGA is now underway. The IT one is complete and actions are being looked at.	Assurance on the effectiveness and efficiency of controls within the licensing process to ensure that licences are issued on time, correctly and in line with relevant policies, laws and regulations.	Assurance	Medium
Private Sector Housing - private rental and enforcement	2024/25 - Limited	Y		Need to address recommendations from the last audit first and then do another audit.		Monitor	
HMOs	2024/25 - Limited	Y		Need to address recommendations from the last audit first and then do another audit.		Monitor	
Civil Contingencies and Business Continuity	2023/24 - Limited	N		Most recommendations now complete. Audit in 2026/27.		Monitor	

Audit Area	Corporate Priority / Last Review & Opinion	Statutory Area? (Y/N)	Corporate Risk / Corporate Priority Link	Rationale for the audit	Overarching audit scope	Type of Work	Audit Priority
Planning - Russell William							
Building Control	2022/23 - Reasonable	Y		LABC have just completed an audit; awaiting report but LABC have identified areas around capacity and training. Lots of changes have taken place. Competition in market to do this service. An audit would be beneficial.	Assurance on the effectiveness and efficiency of controls within the building control process to ensure that activities, are completed in line with relevant policies, laws and regulations and timely , to include monitoring and recording of activities. To be amended when the LABC report received.	Assurance	High
Development Management Planning & planning enforcement)	2022/23 - (Planning) Reasonable	Y	<b>CP - A strong, responsible &amp; accountable Council</b> <b>CO:</b> Continuing a service improvement programme to ensure our services are delivered efficiently. <b>Action:</b> To continue improvements to our Planning Service under the Planning Service Improvement Strategy introduced in March 2023 and to deliver the action plan by July 2024, with the intention of providing exemplary customer service to planning service users, improving performance monitoring and reporting, web pages, training for members and staff, review of appeal decision notices and pre-application processes and refining validation list requirements.	No concerns. Good progress is now being made on the Plan actions and the matter is being considered by Overview and Scrutiny Committee on 16th October 2024. The O&S report includes a detailed progress update on all outstanding elements of the Plan.		Monitor	
Local Plan		Y	<b>CP - Our Greener Future</b> <b>CO:</b> Continue our journey to Net Zero - Protecting and enhancing the special landscape and ecological value of North Norfolk whilst improving the biodiversity of the district. <b>Action:</b> Complete the work on the production and examination of the North Norfolk Local Plan and formally adopt the Plan by September 2024.	Delayed due to the Election but should be ready to be adopted in October 2025 but this is dependant on the Inspector's response; the Local Plan is with them currently. If the Inspector does not believe the Local Plan will achieve the housing targets then we will have to start again.		Monitor	

Audit Area	Corporate Priority / Last Review & Opinion	Statutory Area? (Y/N)	Corporate Risk / Corporate Priority Link	Rationale for the audit	Overarching audit scope	Type of Work	Audit Priority
Sustainable Growth - Robert Young							
Economic Growth	2022/23 - Position Statement	N	<p><b>CP: Investing in our local Economy &amp; Infrastructure</b></p> <p><b>CO:</b> Ensuring an adequate supply of serviced employment land and premises to support local business growth and inward investment.</p> <p><b>Action:</b> Based on previously commissioned surveys, develop a pipeline project proposal by December 2024 which seeks to increase the supply of serviced land or advance factory premises at Fakenham, Holt or North Walsham and can be delivered at pace if external funding can be secured for such an investment.</p> <p><b>CO:</b> Influencing issues of water scarcity and constraints in the local electricity distribution network.</p> <p><b>Action:</b> With partners, develop Energy Infrastructure and Water Resources Plans for the district by March 2025 and lobby for these key infrastructure constraints in the district to be addressed by statutory undertakers so that businesses and developers are not disadvantaged in taking forward investment plans in the district.</p>	<p>Liaison with relevant stakeholders in relation to potential sites are ongoing.</p> <p>Growth Strategy and Action Plan for the District - strategy completed; implementation is ongoing.</p>		Monitor	

Audit Area	Corporate Priority / Last Review & Opinion	Statutory Area? (Y/N)	Corporate Risk / Corporate Priority Link	Rationale for the audit	Overarching audit scope	Type of Work	Audit Priority
Coastal Management	2019/20 - Substantial 2024/25 - TBC	N	<p><b>CR 002 Flooding, erosion and loss of assets and delivery of services</b> - Lack of ability to maintain coast defences and / or to support local coastal adaption needs.</p> <p><b>CR 036 Cromer and Mundesley Coastal Management Schemes</b> - Additional application made for Cromer. This may not be approved. Costs will increase as a result of delays. Difficulties and delays in receiving consents will have an impact on timescales and costs.</p> <p><b>CP - Our Greener Future</b>  <b>CO:</b> Continuing our programme of investment in coastal and resort infrastructure and amenities, building on the progress made in recent years.</p>	Lots of change to CPE being dissolved but audit taking place in 2024/25 - await outcome of audit.		Monitor	
Environmental Charter	2021/22 - Reasonable 2024/25 - TBC		<p><b>CR 034 Not achieving the Net Zero 2030 target</b> - Not delivering the Climate Action Plan or parts of it. Current Climate Action Plan will not achieve net zero target. Contractors unable to deliver services with net zero carbon. All Council input not achieved. Failing to secure contracts that do not result in net zero.</p> <p><b>CP - Our Greener Future</b>  <b>CO:</b> Continue our journey to Net Zero.</p>	Significant funds needed to make the building net zero. Biggest difficulty is decarbonising the waste contract - electric vehicles do not have the range for a rural district and the infrastructure at depot to recharge electric vehicles is not adequate. Next steps are to review the objectives and net zero strategy and action plan - may need more offsetting projects. Wait outcome of 2024/25 audit.	Potential audit when new strategy and a plan in place.	Monitor	



Audit Area	Corporate Priority / Last Review & Opinion	Statutory Area? (Y/N)	Corporate Risk / Corporate Priority Link	Rationale for the audit	Overarching audit scope	Type of Work	Audit Priority
Housing Strategy and Housing Enabling	2019/20 - Reasonable	Y	<p><b>CR 010 Housing Delivery - Non delivery of housing targets</b></p> <p><b>CP - Meeting our Housing Need</b>            CO: Addressing Housing Need - Supporting the delivery of more affordable housing, utilising partnership and external funding wherever possible.  <b>Action:</b> Share data about the number of permanent, affordable, second and holiday homes, empty homes and numbers of local people on the housing register at a parish level on an annual basis so that there is a very clear understanding of the context of local housing issues at a local community level.  <b>Action:</b> Take forward with partners a programme of new affordable homes development in the district, with a target number of 350 new affordable homes completed over the period to March 2027.</p>	<p>New target to deliver 930 houses under new government which will be difficult to achieve. Corporate priority may become amber. Many challenges to overcome e.g., land is not owned and infrastructure is not sufficient for growth.</p> <p>Data analysis underway; flyer of localised information to go out to Parish and Town Councils in October 2025.</p> <p>A pipeline of sites has been identified and progress with developing these is regularly discussed with partner Registered Providers</p>		Monitor	
Follow up of recommendations	/	/	/	/	Progress with implementing recommendations	Follow Up	
<b>Grant Work</b>		<b>Rationale for the Work</b>		<b>Overarching scope</b>			
DFG	Annual grant certification		Certification of expenditure in accordance with grant conditions				
Food Waste	Certification of Food Waste Grant required		Certification of expenditure in accordance with grant conditions				

EASTERN INTERNAL AUDIT SERVICES



**NORTH NORFOLK DISTRICT COUNCIL**

**Internal Audit Charter and Mandate**

**Head of Internal Audit: Teresa Sharman**

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# Purpose

## Purpose

The purpose of the internal audit function is to strengthen the Council's ability to create, protect, and sustain value by providing the Audit Committee and management with independent, risk-based, and objective assurance, advice, insight, and foresight.

The internal audit function enhances the Council's: -

- Successful achievement of its objectives.
- Governance, risk management, and control processes.
- Decision-making and oversight.
- Reputation and credibility with its stakeholders.
- Ability to serve the public interest.

The Council's internal audit function is most effective when:

- Internal auditing is performed by competent professionals in conformance with the Chartered Institute of Internal Auditor's (CIIA) Global Internal Audit Standards, which are set in the public interest.
- The internal audit function is independently positioned with direct accountability to the Audit Committee.
- Auditors are free from undue influence and committed to making objective assessments.

### **Commitment to Adhering to the Global Internal Audit Standards**

- The Council's internal audit function will adhere to the mandatory elements of the Institute of Internal Auditors' International Professional Practices Framework, which are the Global Internal Audit Standards and Topical Requirements. The chief audit executive (Head of Internal Audit) will report annually to the Audit Committee.

Internal and senior management regarding the internal audit function's conformance with the Standards, which will be assessed through a quality assurance and improvement program.

## Mandate

### Authority

The Council's internal audit function mandate is found in the Accounts and Audit Regulations 2015, which states: - Internal Audit

5. (1) A relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.

(2) Any officer or member of a relevant authority must, if required to do so for the purposes of the internal audit —

(a) make available such documents and records; and

(b) supply such information and explanations; as are considered necessary by those conducting the internal audit.

(3) In this regulation “documents and records” includes information recorded in an electronic form.

The internal audit function's authority is created by its direct reporting relationship to the Audit Committee. Such authority allows for unrestricted access to the Audit Committee.

The Audit Committee authorises the internal audit function to: -

- Have full and unrestricted access to all functions, data, records, information, physical property, and personnel pertinent to carrying out internal audit responsibilities. Internal auditors are accountable for confidentiality and safeguarding records and information.
- Allocate resources, set frequencies, select subjects, determine scopes of work, apply techniques, and issue communications to accomplish the function's objectives.
- Obtain assistance from the necessary personnel of the Council and other specialized services from within or outside the Council to complete internal audit services.

### Independence, Organizational Position, and Reporting Relationships

The chief audit executive will be positioned at a level in the organisation that enables internal audit services and responsibilities to be performed without interference from management, thereby establishing the independence of the internal audit function. (See “Mandate” section.)

The chief audit executive will report functionally to the Audit Committee and administratively (for example, day-to-day operations) to the Chief of Staff at South Norfolk Council. This positioning provides the organisational authority and status to bring matters directly to senior management and escalate matters to the Audit Committee, when necessary, without interference and supports the internal auditors’ ability to maintain objectivity.

The chief audit executive will confirm to the Audit Committee, at least annually, the organisational independence of the internal audit function. If the governance structure does not support organisational independence, the chief audit executive will document the characteristics of the governance structure limiting independence and any safeguards employed to achieve the principle of independence.

The chief audit executive will disclose to the Audit Committee any interference internal auditors encounter related to the scope, performance, or communication of internal audit work and results. The disclosure will include communicating the implications of such interference on the internal audit function’s effectiveness and ability to fulfil its mandate.

### Changes to the Mandate and Charter

Circumstances may justify a follow-up discussion between the chief audit executive, Audit Committee and senior management on the internal audit mandate or other aspects of the internal audit charter. Such circumstances may include but are not limited to: -

- A significant change in the Global Internal Audit Standards.
- A significant reorganisation within the organisation.
- Significant changes in the chief audit executive, Audit Committee, and/or senior management.
- Significant changes to the organisation’s strategies, objectives, risk profile, or the environment in which the organisation operates.
- New laws or regulations that may affect the nature and/or scope of internal audit services.

## Audit Committee Oversight

### Oversight

To establish, maintain, and ensure that the Council's internal audit function has sufficient authority to fulfil its duties, the Audit Committee will: -

- Discuss with the chief audit executive and senior management the appropriate authority, role, responsibilities, scope, and services (assurance and/or advisory) of the internal audit function.
- Ensure the chief audit executive has unrestricted access to and communicates and interacts directly with the Audit Committee, including in private meetings without senior management present.
- Discuss with the chief audit executive and senior management other topics that should be included in the internal audit charter.
- Participate in discussions with the chief audit executive and senior management about the “essential conditions,” described in the Global Internal Audit Standards, which establish the foundation that enables an effective internal audit function.
- Approve the internal audit function's charter, which includes the internal audit mandate and the scope and types of internal audit services.
- Review the internal audit charter annually with the chief audit executive to consider changes affecting the organisation, such as the employment of a new chief audit executive or changes in the type, severity, and interdependencies of risks to the organization; and approve the internal audit charter annually.
- Approve the risk-based internal audit plan.
- Advocate to senior management that sufficient budget and staffing resources are provided to the internal audit function to fulfil its mandate and accomplish its internal audit plan.
- Provide feedback to senior management on the appointment and removal of the chief audit executive, ensuring adequate competencies and qualifications and conformance with the Global Internal Audit Standards.

- Review and provide feedback to the Chief of Staff at South Norfolk Council on the chief audit executive's performance.
- Receive communications from the chief audit executive about the internal audit function including its performance relative to its plan.
- Ensure a quality assurance and improvement program has been established and review the results annually.
- Make appropriate inquiries of senior management and the chief audit executive to determine whether scope or resource limitations are inappropriate.



## Chief Audit Executive Roles and responsibilities

### Ethics and Professionalism

The chief audit executive will ensure that internal auditors: -

- Conform with the Global Internal Audit Standards, including the principles of Ethics and Professionalism: integrity, objectivity, competency, due professional care, and confidentiality.
- Understand, respect, meet, and contribute to the legitimate and ethical expectations of the organization and be able to recognize conduct that is contrary to those expectations.
- Encourage and promote an ethics-based culture in the organization.
- Report organisational behaviour that is inconsistent with the organization's ethical expectations, as described in applicable policies and procedures.

### Objectivity

The chief audit executive will ensure that the internal audit function remains free from all conditions that threaten the ability of internal auditors to carry out their responsibilities in an unbiased manner, including matters of engagement selection, scope, procedures, frequency, timing, and communication. If the chief audit executive determines that objectivity may be impaired in fact or appearance, the details of the impairment will be disclosed to appropriate parties.

Internal auditors will maintain an unbiased mental attitude that allows them to perform engagements objectively such that they believe in their work product, do not compromise quality, and do not subordinate their judgment on audit matters to others, either in fact or appearance.

Internal auditors will have no direct operational responsibility or authority over any of the activities they review. Accordingly, internal auditors will not implement internal controls, develop procedures, install systems, or engage in other activities that may impair their judgment, including: -

- Assessing specific operations for which they had responsibility within the previous year.
- Performing operational duties for the Council or its affiliates.

- Initiating or approving transactions external to the internal audit function.
- Directing the activities of any the Council employee that is not employed by the internal audit function, except to the extent that such employees have been appropriately assigned to internal audit teams or to assist internal auditors.

Internal auditors will: -

- Disclose impairments of independence or objectivity, in fact or appearance, to appropriate parties and at least annually, such as the chief audit executive, Audit Committee, management, or others.
- Exhibit professional objectivity in gathering, evaluating, and communicating information.
- Make balanced assessments of all available and relevant facts and circumstances.
- Take necessary precautions to avoid conflicts of interest, bias, and undue influence.

### Managing the Internal Audit Function

The chief audit executive has the responsibility to: -

- At least annually, develop a risk-based internal audit plan that considers the input of the Audit Committee and senior management. Discuss the plan with the Audit Committee and senior management and submit the plan to the Audit Committee for review and approval.
- Communicate the impact of resource limitations on the internal audit plan to the Audit Committee and senior management.
- Review and adjust the internal audit plan, as necessary, in response to changes in the Council's business, risks, operations, programs, systems, and controls.
- Communicate with the Audit Committee and senior management if there are significant interim changes to the internal audit plan.
- Ensure internal audit engagements are performed, documented, and communicated in accordance with the Global Internal Audit Standards and laws and/or regulations.

- Follow up on engagement findings and confirm the implementation of recommendations or action plans and communicate the results of internal audit services to the Audit Committee and senior management periodically and for each engagement as appropriate.
- Ensure the internal audit function collectively possesses or obtains the knowledge, skills, and other competencies and qualifications needed to meet the requirements of the Global Internal Audit Standards and fulfil the internal audit mandate.
- Identify and consider trends and emerging issues that could impact the Council and communicate to the Audit Committee and senior management as appropriate.
- Consider emerging trends and successful practices in internal auditing.
- Establish and ensure adherence to methodologies designed to guide the internal audit function.
- Ensure adherence to the Council's relevant policies and procedures unless such policies and procedures conflict with the internal audit charter or the Global Internal Audit Standards. Any such conflicts will be resolved or documented and communicated to the Audit Committee and senior management.
- Coordinate activities and consider relying upon the work of other internal and external providers of assurance and advisory services. If the chief audit executive cannot achieve an appropriate level of coordination, the issue must be communicated to senior management and if necessary escalated to the Audit Committee.

### Communication with the Audit Committee and Senior Management

The chief audit executive will report periodically to the Audit Committee and senior management regarding: -

- The internal audit function's mandate.
- The internal audit plan and performance relative to its plan.
- Internal audit budget.
- Significant revisions to the internal audit plan and budget.

- Potential impairments to independence, including relevant disclosures as applicable.
- Results from the quality assurance and improvement program, which include the internal audit function's conformance with the IIA's Global Internal Audit Standards and action plans to address the internal audit function's deficiencies and opportunities for improvement.
- Significant risk exposures and control issues, including fraud risks, governance issues, and other areas of focus for the Audit Committee that could interfere with the achievement of the Council's strategic objectives.
- Results of assurance and advisory services.
- Resource requirements.
- Management's responses to risk that the internal audit function determines may be unacceptable or acceptance of a risk that is beyond the Council's risk appetite.

### Quality and Assurance Improvement Programme

The chief audit executive will develop, implement, and maintain a quality assurance and improvement program that covers all aspects of the internal audit function. The program will include external and internal assessments of the internal audit function's conformance with the Global Internal Audit Standards, as well as performance measurement to assess the internal audit function's progress toward the achievement of its objectives and promotion of continuous improvement. The program also will assess, if applicable, compliance with laws and/or regulations relevant to internal auditing. Also, if applicable, the assessment will include plans to address the internal audit function's deficiencies and opportunities for improvement.

Annually, the chief audit executive will communicate with the Audit Committee and senior management about the internal audit function's quality assurance and improvement program, including the results of internal assessments (ongoing monitoring and periodic self-assessments) and external assessments. External assessments will be conducted at least once every five years by a qualified, independent assessor or assessment team from outside the Council; qualifications must include at least one assessor holding an active Certified Internal Auditor® credential.

## Scope and type of Internal Audit Services

The scope of internal audit services covers the entire breadth of the organisation, including all of Council's activities, assets, and personnel.

The scope of internal audit activities also encompasses but is not limited to objective examinations of evidence to provide independent assurance and advisory services to the Audit Committee and management on the adequacy and effectiveness of governance, risk management, and control processes for the Council.

The nature and scope of advisory services may be agreed with the party requesting the service, provided the internal audit function does not assume management responsibility. Opportunities for improving the efficiency of governance, risk management, and control processes may be identified during advisory engagements. These opportunities will be communicated to the appropriate level of management.

Internal audit engagements may include evaluating whether: -

- Risks relating to the achievement of the Council's strategic objectives are appropriately identified and managed.
- The actions of the Council's officers, directors, management, employees, and contractors or other relevant parties comply with the Council's policies, procedures, and applicable laws, regulations, and governance standards.
- The results of operations and programs are consistent with established goals and objectives.
- Operations and programs are being carried out effectively, efficiently, ethically, and equitably.
- Established processes and systems enable compliance with the policies, procedures, laws, and regulations that could significantly impact the Council.
- The integrity of information and the means used to identify, measure, analyse, classify, and report such information is reliable.
- Resources and assets are acquired economically, used efficiently and sustainably, and protected adequately.

## Approval

### Approval of Charter and Mandate

Approved by the Governance, Risk and Audit Committee at its meeting on 25<sup>th</sup> March 2025

## Progress Report March 2025

**Summary:** This report provides details of progress with the 2024/25 Internal audit Plan and outstanding recommendations.

**Conclusions:** The 2024/25 Internal Audit Plan is progressing, and some audits are behind schedule; seven final reports have been issued. Outstanding recommendations are progressing.

**Recommendation:** That the Committee is requested to receive and note:

- Progress with delivering the 2024/25 Internal Audit Plan and outstanding recommendations.

Cabinet member(s):

All

Contact Officer, telephone number, and e-mail:

Ward(s) affected:

All

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## 1. Background

1.1 This report is issued to assist the Council in discharging its responsibilities in relation to the internal audit activity.

1.2 The Public Sector Internal Audit Standards requires the Chief Audit Executive to report to the Committee on the performance of internal audit relative to its plan, including any significant risk exposures and control issues.

## 2. Overall Position

2.1 The attached report details:

- Any significant changes to the Internal Audit Plan
- Progress made in delivering the Internal Audit Plan
- The outcomes arising from audit work
- Final report executive summaries
- Status of agreed recommendations
- Details of outstanding recommendations

**3. Conclusion**

- 3.1 The 2024/25 Internal Audit Plan is progressing, and some audits are behind schedule; four final reports have been issued. Outstanding recommendations are progressing.

**4. Recommendation**

1) That the Committee is requested to receive and note:

- Progress with delivering the 2024/25 Internal Audit Plan and outstanding recommendations.

***Appendices attached to this report:***

Appendix A – Progress Report 2024-25

Appendix B – Final report Executive Summary Cyber Security - Confidential



EASTERN INTERNAL AUDIT SERVICES



**NORTH NORFOLK DISTRICT COUNCIL**

**Progress Report 2024/25**

**Head of Internal Audit: Teresa Sharman**

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# Progress at a glance

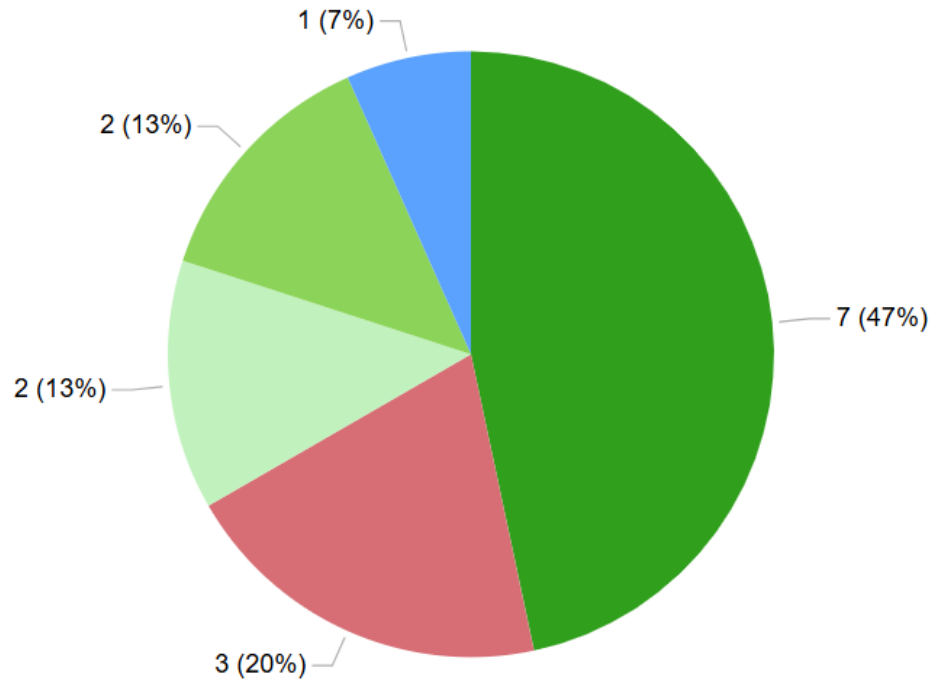
**15**  
Audits in 2024/25 Audit Plan

**0**  
Urgent Recs Raised

**17**  
Important Recs Raised

**10**  
Routine Recs Raised

**2**  
OEMs Raised



● Audit completed ● Audit behind ● APM issued - not due to start yet ● Audit on track ● Draft Report Issued

25  
Outstanding Recommendations  
3 Urgent  
12 Important  
10 Routine

Oldest – 2021/22  
Environmental Health  
1 important  
Key Controls & Assurance  
1 important  
Waste Management  
1 important

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# 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 Internal Audit Service for the Council is provided by the Consortium, Eastern Internal Audit Services, hosted by South Norfolk Council, which utilises the services of a contractor, TIAA Ltd.

Internal audit provides an independent and objective opinion on the Council's internal controls by evaluating their effectiveness and operation in practice.

## Changes to the 2024/25 Audit Plan

Since the Internal Audit Plan was approved, there have been no changes.

**Progress to date and audit outcomes****Progress with audit work**

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

Quarters 1 and 2

All three of the audits for quarter 1 have been completed, with final reports issued.

Of the four audits due for completion for quarter 2, two have been completed, with final reports issued.

The draft report has been issued to the client for the application review of the Revenues and Benefits system and is awaiting client responses. This work fell behind schedule due to resourcing issues at the Contractor, and a subsequent delay in receiving information from the client.

The Coastal Management audit was initially delayed in starting, following a change to the original audit scope. The work fell further behind schedule as requested information was not received timely from the client, and the debrief meeting was rescheduled. The draft report for this audit has now been completed and is going through the internal review process, prior to being sent to the client for their management responses.

Quarter 3

Of the four audits due for completion for quarter 3, two have been completed, with final reports issued.

The applications audit for the Finance system commenced slightly behind schedule and fieldwork is ongoing.

The audit of Section 106 Arrangements started on time; however, it was agreed in January 2025 that additional days would be spent on the audit, to allow an extension to the audit scope. Fieldwork is drawing to a close, with the draft report to be written imminently.

Quarter 4

The Key Controls and Assurance audit is nearing the point of fieldwork completion, with the client debrief meeting expected to take place the first week of March.

The Commercial Estates audit has been planned and scoped, with the terms of reference having been agreed with the client. Fieldwork is due to begin in mid-March.

The Waste Management (Contract with SERCO) audit has been planned and scoped, with fieldwork due to commence the first week of March.

The audit of the Environmental Charter has reached fieldwork completion, with the debrief meeting held and the draft report anticipated to be issued in early March for client to give their responses.

#### Audit Outcomes - Final Reports

Audit	Assurance Level	Urgent Recs	Important Recs	Routine Recs
Cyber Security	N/A	N/A	N/A	N/A
Early Help Hub	Reasonable	0	3	0
Environmental Protection	Reasonable	0	1	1
<b>Total</b>	-	<b>0</b>	<b>4</b>	<b>1</b>

The Executive Summary for the final reports issued and recommendations raised for the period are provided in **Appendix 2**, and full copies of the reports can be requested by Members.

**Outstanding Recs**

The table shows the total number of outstanding recommendations by year and priority rating: -

Audit Year	Audit Name	2	3	Total Outstanding as at 03 Mar 25
2021/22	Environmental Health	1		1
	Key Controls and Assurance	1		1
	Waste Management	1		1
	<b>Total</b>	<b>3</b>		<b>3</b>
2023/24	Accounts Payable		1	1
	Land Charges	1		1
	Post Implementation - Finance System Review	2		2
	<b>Total</b>	<b>3</b>	<b>1</b>	<b>4</b>
24/25	Data Protection		2	2
	Private Sector Housing - HMOs, private rental enforcement and empty homes	2		2
	Risk Management		2	2
	<b>Total</b>	<b>2</b>	<b>4</b>	<b>6</b>
<b>Total</b>	<b>8</b>	<b>5</b>	<b>13</b>	

The following audits in the table above were assigned a 'limited' overall assurance opinion: -

- 2023/24 – Land Charges
- 2023/24 – Post Implementation – Finance System Review
- 2024/25 – Private Sector Housing – HMOs, private rental enforcement and empty homes

- 2024/25 – Risk Management

As a result of audit recommendations raised, management agree action to ensure implementation within a specific timeframe and by a responsible officer. The management action subsequently taken is monitored by the Internal Audit Contractor on a regular basis and reported through to the Committee. Verification work is also undertaken for those recommendations that are reported as closed.

**Appendix 3** provides the Committee with details of urgent and important priority recommendations that are overdue for the year in which they were raised. Management responses and a new deadline, where available, have been indicated for each.

### Progress with actions to Improve poor performance

Progress with actions being taken to improve contractor performance is outlined below: -

**Another Team was appointed to deliver quarter 1 audits in 2024/25:** - this Team has now handed quarter 1 audits back to our core team for completion.

**A Protocol, 'a ways of working together' and expectations of Council officers and the Contractor has been issued to ensure that audits are completed as planned in 2024/25 without delay, including timescales for responding and escalation action:** - this is in place and is being monitored jointly with the Internal Audit Contractor. Both parties have access to update the audit monitoring spreadsheet.

**Consideration is being given to engaging with another contractor to complete some audits during 2024/25:** - a second contractor, Shared Internal Audit Services hosted by Hertfordshire County Council has been appointed to complete five audits across the Consortium. A further four audits have now also been assigned to BDO to complete across the Consortium in quarter 4, one of which is for NNDC.

**The Contractor is appointing another Client Manager on the contract as one of the current managers is part time. This will help ensure that all audit work is progressed timely. In addition, more auditors are recruited:** - a new director has been assigned to us.



# Summary of Audit Work 2024/25

# Appendix 1


Audit Area	Status	Opinion	Total Recs	Urgent	Important	Routine	OEMs	Qtr
Data Protection	Audit completed	Substantial	3	0	0	3	1	1
Private Sector Housing - HMOs, private rental enforcement and empty homes	Audit completed	Limited	6	0	6	0	0	1
Cyber Security	Audit completed	-	-	-	-	-	-	1
Risk Management	Audit completed	Limited	8	0	6	2	0	2
Coastal Management	Audit behind	-	0	0	0	0	0	2
Leisure	Audit completed	Reasonable	5	0	1	4	1	2
Applications review: Revenues and Benefits	Draft Report Issued	-	0	0	0	0	0	2
Early Help Hub	Audit completed	Reasonable	3	0	3	0	0	3
Environmental Protection and Private Water Supplies	Audit completed	Reasonable	2	0	1	1	0	3
Section 106 Arrangements	Audit behind	-	0	0	0	0	0	3
Applications review: Finance System	Audit behind	-	0	0	0	0	0	3
Key Controls and Assurance	Audit on track	-	0	0	0	0	0	4
Commercial Estates	APM issued - not due to start yet	-	0	0	0	0	0	4
Environmental Charter	Audit on track	-	0	0	0	0	0	4
Waste Management Contract with SERCO (including contract / agreement monitoring, income collection & monitoring, refuse collection, street cleansing, recycling, clinical waste and grounds maintenance)	APM issued - not due to start yet	-	0	0	0	0	0	4

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<b>Grant Certifications</b>	<p>The following grants have been certified by EIAS so far during 2024/25: -</p> <ul style="list-style-type: none"> <li>Disabled Facilities Capital Grants P/e 2023/24</li> </ul>
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Executive Summary - Assurance Review of NN2505 Early Help Hub

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OVERALL ASSESSMENT	KEY STRATEGIC FINDINGS
 <p>The diagram shows a central yellow circle labeled 'REASONABLE ASSURANCE' surrounded by a blue ring with the text 'Adequate &amp; effective governance, risk and control processes'. To the right is a legend with four colored circles: green for 'SUBSTANTIAL ASSURANCE', yellow for 'REASONABLE ASSURANCE', orange for 'LIMITED ASSURANCE', and red for 'NO ASSURANCE'.</p>	<p>The overall aim of the Early Help and Prevention Service is to provide holistic support to all residents in North Norfolk, with a particular focus on those who are vulnerable due to, for example, age, disability, physical or mental illness, and ethnicity. This is in line with the objective and priorities in the Council's Corporate Plan 2023-2027, including the key objectives to comply with the requirements of the Housing Act 2024 in the prevention of homelessness.</p> <p>The Service comprises the Early Help and Prevention Team and the Health and Communities Team, which work collaboratively together, to deliver on these key objectives and priorities. The Early Help and Prevention Team includes Social Prescribers who progress complex referrals received internally from other Council departments and from external sources such as the North Norfolk Health Hub. The Health and Communities Team comprises Community Connectors, who are externally funded, and whose role is to reach out into the community to identify and provide support to vulnerable residents.</p> <p>The focus for People Services for 2025/26 is on further strengthening support for vulnerable people and reducing homelessness and enhancing delivery of the Council's Corporate Plan 2023-2027.</p> <p>A Service Review has recently been undertaken by the Assistant Director – People Services, resulting in a proposed reorganisation of the People Services directorate, effective from 01/04/25. It is envisaged that funding will be provided by the Homelessness Prevention Grant, although this was still unconfirmed at the time of reporting.</p> <p>Our review identified that all referral cases dealt with by Social Prescribers within the Early Help and Prevention Team were actioned promptly. However, we noted a lack of overall visibility across the Council for referral cases that were initially actioned by Social Prescribers, but subsequently forwarded to other Council departments, such as Financial Inclusion and Housing. On passing a case to another</p>

department, the Social Prescribers 'close' the case and have no further responsibility. A variety of different, non-integrated, systems are used by the various Council departments to process the referral cases, and we consider that support for vulnerable people would be enhanced by the introduction of a single database for the capture of all dealings with individuals across all Council departments. This would provide a more comprehensive picture of vulnerable residents and facilitate greater proactivity in their support, thus enhancing delivery of the Corporate Plan. It would also provide clarity that a case has been effectively addressed by the Council from the initial point of contact. The Assistant Director – People Services was assessing potential systems during the audit to improve overall visibility of an individual's case management and management reporting therewith.

Detailed end to end, version controlled, process documentation requires development for the handling of referral cases to enhance the resilience of the service.

For all cases dealt with by Social Prescribers, feedback is requested from the recipients of the support provided to determine how effectively the case was handled. However, no analysis is systematically performed on the feedback received to establish what is working well and to identify trends, and necessary actions for improvement.

Community Connectors meet people at community groups and identify, through conversation, concerns and issues affecting individuals who are often not known to other welfare services. They provide appropriate information or refer people to services that that can support them, prior to situations escalating to crisis points. They were externally funded in 2024/25 to deliver five specific projects. Dependent on the availability of funding for 2025/26, the Council is keen to retain the Community Connectors as community outreach is seen as crucial to help proactively identify vulnerable people.

The Early Help Hub Team Leader, who plays a key role in the supervision of case progression left the Council during the audit, and, in the short term, the Early Help and Prevention Manager is to cover the role. The Assistant Director – People Services is to recruit a replacement as part of the People Services reorganisation.

ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE
Assurance was provided over the effective use of funds and actions undertaken to support the Council's Corporate Plan for 2023-27.

GOOD PRACTICE IDENTIFIED

SCOPE
Assurance on the activities carried out by the Early Help Hub team and Community Connectors utilising external funding received, including the achievement of outcomes.

ACTION POINTS			
Urgent	Important	Routine	Operational
0	3	0	0

Recommendation	Priority	Implementation Time
To consider procuring a bespoke IT system to record, and manage through to closure, all referral cases received by the Council. If bespoke system is not purchased, the Council should consider how best it can achieve recording cases in one place.	2	30/06/2025
Detailed, version controlled, end to end process documentation to be developed and authorised for the actioning of referral cases.	2	30/06/2025
To systematically analyse all feedback received for referral cases dealt with by the Early Help and Prevention Team and to take appropriate remedial action as a result of trends arising.	2	30/04/2025

**OVERALL ASSESSMENT**

The diagram illustrates the assurance levels based on the adequacy and effectiveness of governance, risk, and control processes. It features a central yellow circle labeled 'REASONABLE ASSURANCE' surrounded by a blue ring with the text 'Adequate & effective governance, risk and control processes'. To the right, four horizontal bars represent the assurance levels: 'SUBSTANTIAL ASSURANCE' (green), 'REASONABLE ASSURANCE' (yellow), 'LIMITED ASSURANCE' (orange), and 'NO ASSURANCE' (red).

**KEY STRATEGIC FINDINGS**

Delays in undertaking risk assessments for Private Water Supplies (PWS) have been identified with scheduled visits exceeding the five-yearly cycle as stated in the Private Water Supplies (England) Regulations 2016.

This is currently acknowledged as a nationwide issue with the Drinking Water Inspectorate's (DWI) latest report for 'Drinking Water 2023' stating that currently only 37.9% of PWS have an up-to-date risk assessment.

Delays were also noted in undertaking follow up action where risk assessments had identified the need for mitigating action to be taken.

The Council's PWS sampling ability for Regulation 10s was delayed in 2020 and 2021 due to the COVID-19 pandemic, where an informed decision had to be made to prioritise the sampling of the Commercial Regulation 9 samples. Increased sampling demands and limited accredited officer availability has since impacted progress of sampling for Regulation 10s. To address this, the Council implemented an updated Regulation 10 sampling programme in 2024.

The Environmental Protection Team Leader is set to leave in February 2025 with succession plans in place to ensure business continuity.

The Council implemented a system called Assure, in 2023, which is an environmental database that logs information for both PWS and statutory nuisances.

Statutory nuisances are investigated in accordance with sections 79 and 80 of the Environmental Protection Act 1990 (EPA 1990). This includes accurate reporting of investigations and evidence of the actions and outcomes of the case, issuing of warnings, abatement notices, prohibiting or restricting of its occurrence and reoccurrence which are logged on the Assure system.

The Council utilises a service called RIAMS Libraries which is a comprehensive library and resource platform that provides processes, notice templates, forms, and guidance notes for various environmental

<b>ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE</b>
The objective of the audit is to provide assurance that the Council's processes for meeting its statutory duties under legislation in relation to private water supplies, and nuisances are adequate and effective.

health subjects and ensures that all legislative changes and procedures related to environmental protection are updated.
The Council have up-to-date procedures in place for both PWS and statutory nuisances.
Meetings are held on a fortnightly basis with the portfolio holder to discuss matters relating to environmental protection, public protection, civil contingencies and any forthcoming activities and developments.
<b>GOOD PRACTICE IDENTIFIED</b>
The Council is part of the North Norfolk Operational Partnership Team (OPT) which coordinates the response of the Norfolk Safer Communities Partnership. The North Norfolk OPT includes representatives from: North Norfolk District Council, Victory Housing Trust, Norfolk Constabulary, and Partnership Anti-Social Behaviour Coordinator. Meetings are minuted and occur fortnightly to discuss anti-social behaviour and statutory nuisances.

<b>SCOPE</b>
Assurance that the Council's processes for meeting its statutory duties under legislation in relation to PWS, air quality and pollution control and contaminated land are adequate and effective.

<b>ACTION POINTS</b>			
Urgent	Important	Routine	Operational
0	1	1	0

Recommendation	Priority	Implementation Time
The Council to implement a resource planner/schedule to clear the backlog of overdue risk assessments for private water supplies.	2	31/05/2025
The Council to implement a follow-up process to ensure that identified risks from PWS risk assessments are mitigated with appropriate control measures.	3	31/05/2025



# Outstanding Recommendations by Year

# Appendix 3

## 2021/22

Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
<b>NN2213 Waste Management</b>					
Review and update the Inter Authority Agreement to ensure that it is clear in terms of managing relations between all three member Authorities to reflect the operational status of the contract. In particular, this should include agreement on the principles which underpin how the contract should be managed for the benefit of all of the Councils, and on mechanisms for resolving disagreements between the Authorities if they arise.	Important	Director of Communities	29/7/22	31/03/25	The Council (together with Breckland Council) has been unable to persuade Borough Council of Kings Lynn and West Norfolk to agree to an amended Inter Authority Agreement, so this recommendation cannot be achieved. Requested permission from HOIA on 24/02/25 to close on this basis. 3 Mar 25 – Head of Internal Audit to contact Borough Council of Kings Lynn and West Norfolk regarding this before any further decision is made around how this recommendation is to be taken forward.
<b>NN2202 Key Controls and Assurance</b>					
North Norfolk DC to ensure it receives 40% of income from the issuing Penalty Charge Notice (PCN) as per the terms of the contract with Council of Kings Lynn & West Norfolk and this can be clearly evidenced.	Important	N/A	25/5/22	30/6/25	A new approach to address this outstanding recommendation could be investigated with KL&WN. A suggestion is that we ask for a report of the record of the PCNs issued which should be sequentially numbered which details what has happened with each and then we should be able to reconcile income received back to this list.
<b>NN2214 Environmental Health</b>					
The Council to ensure that all licence fee income has been correctly accounted for and that there is agreement between Assure and eFinancials.	Important	Environmental Services Manager and Public Protection &	30/6/22	30/06/25	A review is required, as a monthly process of reconciliation is now occurring. The review will ensure that the process is fit for purpose and robust and if so then the recommendation will then be signed off.

		Commercial Manager			
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**2023/24**

Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
<b>NN2412 Land Charges</b>					
Reconciliations between land charge records and the general ledger to be completed on a monthly basis and be independently reviewed with evidence of sign off from the reconciling officer and independent reviewer retained	Important	Planning Support Leader	30/3/24	31/03/25	This is proving difficult to achieve. The matter has been discussed with the Director of Finance. The Council is looking to find a more automated approach to this task to try and get improved comparative data from the two separate systems (Uniform and Civica).
<b>NN2415 Post Implementation – Finance System Review</b>					
The Council to review the outstanding functionality not yet implemented with a view to making decisions about which of these remain a priority and which are not. This to be supported by a formal minuted decision, implementation plan and roadmap with supporting financials and clear milestones to be monitored for progress on an ongoing basis.	Important	Chief Group Accountant	01/11/24	31/03/25	Work on implementing the Asset Management module is taking place. However, it is already showing that it will not meet our requirements fully. We will continue with testing to see if it will be beneficial to use. If it doesn't do what we need it to do we will continue using a spreadsheet. A decision will be taken in due course.
The Council to ensure that a formal Post-Implementation Review be conducted as part of a formal project closure process once all of the required functionality that was planned has been successfully implemented. The closure process to include (but not be limited to) the following:	Important	Chief Group Accountant	01/11/24	31/03/25	The software upgrade to the latest version (25) went live 22/10/24 - remaining modules (Assets and Budgets) are still on hold. If the council proceeds with these, this will not be implemented before Feb 2025 due to resources and workloads. A formal project review will be undertaken on final project closure.



Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
<ul style="list-style-type: none"> <li>➤ Comparison between planned and actual business benefits.</li> <li>➤ An analysis of what worked well and what could have worked better.</li> <li>➤ A summary of officer feedback concerning the project and the resulting implementation.</li> </ul>					

**2024/25**

Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
<b>NN2506 Private Sector Housing - HMOs, private rental enforcement and empty homes</b>					
The Council to review and update the Environmental Health Department Enforcement Policy and Housing Health and Safety Rating System (HHSRS) Operating Procedure to ensure they reflect current standards, best practices and comply with the Housing Act 2004.	Important	Assistant Director Environmental and Leisure Services	31/1/25	30/06/25	Conversations have been held between AD for Place and AD for EH. Plan to move to one corporate enforcement policy. Corporate Enforcement Policy does already exist, no review date on policy, but will look to review in coming months.
The Council to establish regular monitoring and oversight mechanisms for its regulatory requirements under the Housing Act 2004, including:- Enforcement actions / decisions- Monitoring of Category 1 Hazards- HMOs- Regulatory updates / actions. Where this is already in place, it is advisable to formalise the process with written agendas, minutes and action plans. Additionally, a formal process	Important	EP Team Leader	1/12/24	31/03/25	AD for Env & Leisure to discuss with newly appointed EP leader the best way of monitoring case progress and once this has been established this will be implemented.

Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
should be introduced to keep Members informed of any significant enforcement actions, including financial penalties issued against landlords, to help ensure consistency, transparency, accountability and oversight.					

Definitions

<b>Substantial Assurance</b>	There is a robust system of internal controls operating effectively to ensure that risks are managed, and process objectives achieved.
<b>Reasonable Assurance</b>	The system of internal controls is generally adequate and operating effectively but some improvements are required to ensure that risks are managed, and process objectives achieved.
<b>Limited Assurance</b>	The system of internal controls is generally inadequate or not operating effectively and significant improvements are required to ensure that risks are managed, and process objectives achieved.
<b>No Assurance</b>	There is a fundamental breakdown or absence of core internal controls requiring immediate action.
<b>Position Statement</b>	Advisory work.

<b>Urgent Priority 1</b>	-	Fundamental control issue on which action to implement should be taken within 1 month.
<b>Important Priority 2</b>	-	Control issue on which action to implement should be taken within 3 months.
<b>Routine Priority 3</b>	-	Control issue on which action to implement should be taken within 6 months.

OEMs are Operational - Effectiveness Matter. These can be proposed, and these set out matters identified during the assignment where there may be opportunities for service enhancements to be made to increase both the operational efficiency and enhance the delivery of value for money services. These are for management to consider and are not part of the follow up process.



<b>Review of the Council's Assets Register</b>	
<b>Executive Summary</b>	This report is being 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 on an annual basis.
<b>Options considered</b>	As this is the presentation of factual content there were no other options considered.
<b>Consultation(s)</b>	Section 151 Officer
<b>Recommendations</b>	<b>It is recommended that the Committee note the contents of the report and the exempt Appendix A</b>
<b>Reasons for recommendations</b>	To enable the Committee to review the Council's Assets Register as requested and discuss any matters arising from the content.
<b>Background papers</b>	None

<b>Wards affected</b>	All
<b>Cabinet member(s)</b>	Cllr Lucy Shires
<b>Contact Officer</b>	Tina Stankley, 01263 516439, <a href="mailto:tina.stankley@north-norfolk.gov.uk">tina.stankley@north-norfolk.gov.uk</a>

<b>Links to key documents:</b>	
Corporate Plan:	Financial Sustainability and Growth – The Council produces its accounts each year so that it can demonstrate how resources have been used. The valuation of the Council's non-current assets is part of this process with many of the valuations being based on existing use.
Medium Term Financial Strategy (MTFS)	There are no direct financial implications surrounding the valuation of the Council's non-current assets.
Council Policies & Strategies	None

<b>Corporate Governance:</b>	
Is this a key decision	No
Has the public interest test been applied	N/A

Details of any previous decision(s) on this matter	None
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## 1. Purpose of the report

1.1. This report presents the Council's Assets Register that is kept for accounting purposes. It is summarised in the exempt Appendix A and gives the closing net book values for the Council's non-current assets as at 31 March 2024.

## 2. Introduction & Background

2.1. The primary purpose of the Asset Register is to keep a record of all transactions relating to the Council's non-current assets and to enable all the year-end accounting entries that need to be made in the General Ledger to be carried out.

2.2. The year-end values of the non-current assets appear on the Balance Sheet in the Statement of Accounts against the headings Property, Plant and Equipment, Investment Properties, Intangible Assets and Assets Held for Sale. The Appendix gives the values as at 31 March 2024, and the values are those which are included in the latest audited set of accounts.

2.3. Section 2 below gives a summarised explanation of how the values that appear in the Balance Sheet within the Statement of Accounts are calculated each year.

## 3. Categorisation of Non-Current Assets and Methods of Valuation

3.1. The Council prepares its Accounts in line with the CIPFA Code of Practice for Local Authority Accounting and in accordance with all relevant Accounting Standards. In doing so the Council's non-current assets are valued in several different ways depending on their usage categorisation. The categories of assets that are included in the Statement of Accounts (SOA) and the method of valuation are shown below.

Non-current Assets – the value they are carried at in the Balance Sheet and where they can be found in notes to the accounts

Asset Category	SOA location	Valuation method
Operational Property, Plant and Equipment	PPE note 30	Current value to the authority in their existing use
Non-operational assets i.e. Surplus Assets and Assets Under Construction	PPE note 30	Fair value (Surplus Assets) & historical cost (AUC)
Infrastructure Assets	PPE note 30	Depreciated historical cost
Community Assets	PPE note 30	Historical Cost or valuation

Investment Property	Investment Property note 27	Fair value
Assets Held for Sale	Assets Held for Sale note 32	Lower of carrying amount or fair values less costs

3.2. Only those non-current assets that are carried at current and fair value are required to be formally revalued and must be done so at least every five years (although more frequent valuations may be required for investment properties).

3.3. The Accounting Standards that the Council complies with are adapted and interpreted differently for the Public Sector and so there are several different methods of valuation which might not be applied in the private sector. This is because in local authorities assets are held primarily to enable service delivery. This means that the Council's Operational Property, Plant and Equipment is not measured at fair value (essentially highest market value) but it is measured for its service potential (and not at fair value) either at:

- Existing use value
- Existing use value – social housing (not applicable to NNDC as it does not hold social housing stock)
- Depreciated replacement cost – where there is no market, or the asset is specialist e.g. a leisure centre.

3.4. Operational Property, Plant and Equipment is further categorised as:

- Other Land and Buildings
- Vehicles, Plant and Equipment
- Infrastructure
- Community Assets

3.5. Non-operational Assets are further categorised as:

- Surplus Assets
- Assets Under Construction

3.6. There is another category of non-current assets, and this is Intangible Assets, and these are non-physical assets held by the Council. These are primarily Computer Software. The values on the Balance Sheet are based on acquisition cost or development cost. The value of these non-assets at 31 March 2024 was £0.788m and are shown in Note 29, page 68 of the audited Statement of Accounts for 2023/24 which are available on the Council's website.

3.7. Accounting for the Council's non-current assets is one of the more technical areas of work that the Finance Team undertake, and this is largely due to the adaptations of the valuation methods that are applied in valuing the Council's non-current assets.

3.8. Whilst the Balance Sheet carries the values of the Council's non-current assets it should be recognised that they are not necessarily valued following the same conventions that are applied in the private sector. This does mean that the values are not always comparable with the values of non-current assets held in the private sector. One such readily identifiable example would

be a house which would be valued based on existing use for social housing in a local authority's accounts but at market value in the private sector.

#### **4. Corporate Priorities**

4.1. Financial Sustainability and Growth – The Council produces its accounts each year so that it can demonstrate how resources have been used. The valuation of the Council's non-current assets is part of this process with many of the valuations being based on existing use.

#### **5. Financial and Resource Implications**

5.1. There are no direct financial implications surrounding the valuation of the Council's non-current assets.

#### **6. Legal Implications**

6.1. The Council will have complied with the CIPFA Code and relevant Accounting Standards in valuing the Council's non-current assets and in doing so as part of the preparation of the Statement of Accounts each year will have met the statutory requirement to publish its audited Statement of Accounts.

#### **7. Risks**

7.1. None as a direct consequence of this report.

#### **8. Net Zero Target**

8.1. None as a direct consequence of this report.

#### **9. Equality, Diversity & Inclusion**

9.1. None as a direct consequence of this report.

#### **10. Community Safety issues**

10.1. None as a direct consequence of this report.



## **11. Conclusion and Recommendations**

The values contained in the Exempt Appendix are the ones included in Balance Sheet of the Statement of Accounts for 2023/24. There are notes within the Statement of Accounts which give more information about the assets. All the assets are valued and accounted for in accordance with CIPFA Code of Practice for Local Authority Accounting and in accordance with all relevant Accounting Standards.

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**APPENDIX A**

<b>NORTH NORFOLK DISTRICT COUNCIL NON-CURRENT ASSETS</b>		
<b>Line No.</b>	<b>LAND</b>	<b>Net Book Value @ 31.03.2024</b>
1	000056a - Sheringham East Prom PC Exp 2010/11	£300.00
2	000172 - Fakenham Community Centre - Oak Street Car Park	£138,130.00
3	000001 - Council Offices, Holt Road, Cromer	£416,940.00
4	000003 - Fakenham Connect SPA, Oak St, Fakenham	£123,840.00
5	000005 - The Limes - Car Park, Fakenham	£117,420.00
6	000006 - Mundesley Road - Car Park, North Walsham	£207,670.00
7	000007 - Queens Road - Car Park, Fakenham	£340,005.00
8	000008 - Beach Road - Car Park, Mundesley	£430,825.00
9	000009 - Albert Street - Car Park, Holt	£2,921,155.00
10	000010 - Highfield Road - Car Park, Fakenham	£18,620.00
11	000011 - Pauls Lane - Car Park, Overstrand	£617,405.00
12	000012 - Beach Road - Car Park, Weybourne	£513,855.00
13	000014 - Beach Road - Car Park, Happisburgh	£20.00
14	000015 - Cart Gap - Car Park, Happisburgh	£445,645.00
15	000016 - Stearmans Yard - Car Park, Freeman Street, Wells	£2,696,195.00
16	000017 - Morris Street - Car Park, Sheringham	£1,546,600.00
17	000018 - East Cliff - Car Park, Cliff Road, Sheringham	£651,700.00
18	000019 - Chequers - Car Park, Crown Inn Plain, Sheringham	£583,965.00
19	000020 - Station Road - Car Park, Sheringham	£2,824,065.00
20	000021 - High Street - Car Park, Stalham	£196,840.00
21	000022 - Bridge Street - Car Park, Fakenham	£672,125.00
22	000023 - Hall Staithe - Car Park, Fakenham	£13,680.00
23	000024 - Cadogan Road - Car Park, Cromer	£1,646,825.00
24	000025 - New Road - Car Park, North Walsham	£103,930.00
25	000026 - Bank Loke - Car Park, North Walsham	£462,365.00
26	000027 - Vicarage Street - Car Park (North Street), North Walsham	£424,460.00
27	000028 - Staithe Street - Car Park, Wells	£66,595.00
28	000030 - The Meadow - Car Park, Cromer	£3,927,110.00
29	000031 - Runton Road - Car Park, Cromer	£2,903,390.00
30	000032 - Beach Road - Car Park, East Runton	£725,610.00
31	000033 - Station Road - Car Park, Holt	£155,135.00
32	000036 - Womack Staithe - Public Convenience, Horsefen Road, Ludham	£5,000.00
33	000037 - Albert Street - Public Convenience, Hales Court, Holt	£7,000.00
34	000038 - Highfield Road - Public Convenience, Fakenham	£5,000.00
35	000039 - Ludham Bridge - Public Convenience, Ludham	£1,000.00
36	000040 - Broads TIC - Public Convenience, Station Road, Hoveton	£30,000.00
37	000042 - Bridge Stores - Public Convenience, Potter Heigham	£5,000.00
38	000043 - Chapelfield Footpath - Public Convenience, High Street, Stalham	£200.00
39	000044 - Beach Road - Public Convenience, Sea Palling	£6,000.00
40	000045 - Cart Gap - Public Convenience, Happisburgh	£300.00
41	000046 - Stearmans Yard - Public Convenience, Theatre Street, Wells	£8,000.00
42	000047 - The Quay - Public Convenience, South End, Beach Road, Wells	£8,000.00
43	000048 - Lushers Passage - Public Convenience, High Street, Sheringham	£20,000.00
44	000049 - The Quay - Public Convenience, Blakeney	£13,000.00
45	000051 - Coast Road - Public Convenience, Walcott	£5,000.00
46	000052 - High Street - Public Convenience, Walsingham	£6,000.00
47	000053 - Bridge Street Public Convenience, Fakenham	£8,000.00
48	000055 - Queens Road - Public Convenience, Fakenham	£6,000.00
49	000057 - Cadogan Road- Public Convenience, Cromer	£14,000.00
50	000058 - New Road - Public Convenience, North Walsham	£7,000.00

51	000060 - Beach Road (Coast Road) - Public Convenience, Bacton Green	£6,000.00
52	000061 - Marina Road (Beach Road) - Public Convenience, Mundesley	£400.00
53	000064 - Melbourne Slope - Public Convenience, The Promenade, Cromer	£200.00
54	000065 - Runton Road - Public Convenience, Cromer	£1,000.00
55	000066 - North Lodge Park - Public Convenience, Cromer	£200.00
56	000067 - Holt Country Park - Public Convenience, Norwich Road, Holt	£300.00
57	000068 - The Leas Archway - Public Convenience, West Prom, Sheringham	£1,000.00
58	000069 - The Staithe - Public Convenience, Hickling	£200.00
59	000071 - Paul's Lane - Public Convenience, Overstrand	£18,000.00
60	000074 - North Norfolk Information Centre (TIC & PC)	£61,380.00
61	000075 - Splash Leisure Pool, Sheringham	£1,470,300.00
62	000076 - North Walsham Pool	£1,079,300.00
63	000077 - Fakenham Sports & Fitness Centre	£709,500.00
64	000078 - Industrial Units, N Walsham, Cornish Way	£415,740.00
65	000080 - Beach Chalets & Beach Hut Sites, The Promenade, Cromer	£597,280.00
66	000081 - Rocket House Cafe, Cromer	£87,500.00
67	000082 - Marrams Putting Green, Runton Rd, Cromer	£6,500.00
68	000083 - Beach Chalets & Beach Hut Sites, The Promenade, Sheringham	£455,000.00
69	000084 - Tides Restaurant, Cromer Pier	£49,245.00
70	000085 - Booking Office and Footprints Gift Shop, Cromer Pier	£28,490.00
71	000086 - Pavilion Theatre, Cromer Pier	£20,000.00
72	000087 - Visitors Centre, Holt Country Park, Norwich Road, Holt	£200.00
73	000088 - Parklands Caravan Site, Pudding Norton	£0.00
74	000145 - Land, West Side of Parr Lane Thursford	£11,300.00
75	000146 - Hall Lane - Car Park -Unsurfaced, North Walsham	£17,740.00
76	000147 - Amenity Land off Thorn Road (Part Sold), Norwich Road, Fakenham	£1.00
77	000149 - Land at Fakenham Industrial Estate, Enterprise Way, Fakenham (JW Automarine)	£351,840.00
78	000150 - Starter Units * 6, Industrial Estate, Catfield	£222,860.00
79	Oddfellows' Hall	£15,700.00
80	Maltings Community Centre and Theatre (ACV)	£5.00
81	North Walsham Sports Ground	£49,800.00
82	000151 - Beach Café and Shop, Sea Front Promenade, Mundesley	£23,345.00
83	000155 - Little Theatre, Church Street / Station Road, Sheringham	£69,000.00
84	000156 - Sites, Melbourne Kiosk, Amusements, Melbourne Slope, Cromer	£50,365.00
85	000158 - Public Gardens, Boating Lake, Evington Lawns, Runton Road, Cromer	£47,500.00
86	000159 - Marrams Bowling Green and Pavilion, Runton Road, Cromer	£4,660.00
87	000161 - Beeston Putting Green, Beeston Hill, Sheringham	£0.00
88	000162 - Station Putting Green and Kiosk, Railway Approach, Sheringham	£14,250.00
89	000164 - Cromer Museum, East Cottages, Tucker Street, Cromer	£1.00
90	000165 - Blue Danube Tea Room and Seaview Play Group, North Lodge Park, Cromer	£24,300.00
91	000166 - West Promenade Cafe, West Promenade, Sheringham	£24,920.00
92	000167 - The Oaks -Small Office & Store, New Road, North Walsham	£3.00
93	000168 - Site of Runton Road Café, Runton Road, Cromer	£21,665.00
94	000169 - Beach Hut Sites No 1 - 50, Promenade, Mundesley	£105,900.00
95	000181 - Public Conv Upgrade Mundesley Promenade - Capital code 8231	£200.00
96	000201 - Newgate Lane - Public Convenience, Wells next the Sea	£5,000.00
97	000237 - Lower Street Horning - Public Convenience (adjacent to Car Park at the Swan)	£4,000.00
98	000238 - Contaminated Land - Hamilton Close	£10.00
99	000256 - Cromer Prom - Car Park, Cromer	£236,930.00
100	000257 - Midland Road - Car Park, North Walsham	£35,625.00
101	New - Red Lion Trading Units - OLB	£36,785.00
102	000263 - Vicarage Street Public Convenience	£4,000.00
103	New - Beach Huts at Overstrand	£69,000.00
104	New 14/15 - Julios Café Cadogan Road Cromer (Danes)	£20,160.00
105	New 16/17 - Temporary Accommodation 10 Elsdon Close	£67,500.00
106	New 17/18 Beach Shelter, Mundesley East	£2,000.00

107	New 17/18 Beach Shelter, Mundesley West	£3,000.00
108	Kiosk Site Melbourne Slope	£37,200.00
109	Seafood Stall Site Starvin Marvins	£10,920.00
110	Amusement Arcade Next to Melbourne Slope ( Triangle Amusements )	£47,950.00
111	Children's Amusements (Fair Ground site)	£41,500.00
112	000081/2 - Rocket House Museum, East Promenade, Cromer	£3,000.00
113	000081/3 - Rocket House PC, Cromer	£10,000.00
114	Car Park Coast Road Bacton	£30,495.00
115	Mackays Hill Car Park (free)	£6,080.00
116	Holt Country Park Car Park	£426,550.00
117	British Legion Car Park	£0.00
118	Beach Road Car Park, Sea Palling Clink Road	£594,890.00
119	Art Deco Retail Space	£15,540.00
120	Marrams Cliff Path Melbourne Slope to Runton Road Car Park	£98,612.00
121	West Promenade Kiosk Cromer	£24,255.00
122	PC West Promenade Cromer	£400.00
123	PC Beach Road, Happisburgh	£1,000.00
124	New 20/21 - NW Heritage Action Zone Swan Loke Land Purchase	£91,500.00
125	000184 - Gypsy & Travellers Site Cromer - Capital code 8285	£63,225.00
126	000185 - Gypsy & Travellers Site Fakenham - Capital code 8286	£258,800.00
127	Kiosk Sheringham East Promenade	£13,650.00
128	Beach Hut Sites Overstrand (1-22)	£154,230.00
129	Beach Hut Sites Mundesley (1-60)	£289,600.00
130	52 Back Street, Hempton, Fakenham, Norfolk, NR21 7LF	£49,500.00
131	18 Haynes Court	£46,500.00
132	25 Benets View, North Walsham NR28 9XF	£54,000.00
133	4 Hastings Court	£34,500.00
134	Flat 9, Summit House	£27,000.00
135	Flat 14, Bank Loke	£25,000.00
136	40a Stalham Road	£82,500.00
137	10 Morrison Close	£84,000.00
138	24 Nelson Way, North Walsham, NR28 0AL	£42,000.00
139	35 Hadfield Road, North Walsham, Norfolk, NR28 0BE	£66,000.00
140	2a Stirling Road Sculthorpe	£54,000.00
141	6 School Close	£69,000.00
142	The Loft, Lushers Passage	£23,000.00
143	2 Stirling Road Sculthorpe	£66,000.00
144	13 Kenwyn Close	£135,000.00
145	7 Middleton Close, Sheringham	£78,000.00
146	Collectors Cabin	£63,630.00
147	Hornbeam car Park	£47,500.00
148	000062 - The Gap - Public Convenience, Water Lane, West Runton	£200.00
149	000070 - Beach Road - Public Convenience, East Runton	£300.00
150	PC Cromer Pier	£300.00
151	000039 - Ludham Bridge - Public Convenience, Ludham	£1,000.00
152	000261 - Doctors Steps 2012/13 - OLB	£7,100.00
153	New 19/20 - 8363 CABELL PARK FOOTBALL CLUB	£93,000.00
154	11 Munhaven - temp accom	£21,000.00
155	17 Roper Way	£71,250.00
156	4 Plantation Road	£73,500.00
157	8 Batchelors Loke	£71,400.00
158	20 Sycamore Close	£84,000.00
159	000002 - Council Offices, New Road, North Walsham	£260,000.00
		<b>£36,543,597.00</b>

<b>BUILDINGS</b>		<b>Net Book Value @ 31.03.2024</b>
160	000056a - Sheringham East Prom PC Exp 2010/11	£76,000.00
161	000172 - Fakenham Community Centre - Oak street carpark	£7,270.00
162	000001 - Council Offices, Holt Road, Cromer	£972,860.00
163	000003 - Fakenham Connect SPA, Oak St, Fakenham	£513,012.23
164	000005 - The Limes - Car Park, Fakenham	£6,180.00
165	000006 - Mundesley Road - Car Park, North Walsham	£10,930.00
166	000007 - Queens Road - Car Park, Fakenham	£17,895.00
167	000008 - Beach Road - Car Park, Mundesley	£22,675.00
168	000009 - Albert Street - Car Park, Holt	£153,745.00
169	000010 - Highfield Road - Car Park, Fakenham	£980.00
170	000011 - Pauls Lane - Car Park, Overstrand	£32,495.00
171	000012 - Beach Road - Car Park, Weybourne	£27,045.00
172	000014 - Beach Road - Car Park, Happisburgh	£0.00
173	000015 - Cart Gap - Car Park, Happisburgh	£23,455.00
174	000016 - Stearmans Yard - Car Park, Freeman Street, Wells	£141,905.00
175	000017 - Morris Street - Car Park, Sheringham	£81,400.00
176	000018 - East Cliff - Car Park, Cliff Road, Sheringham	£34,300.00
177	000019 - Chequers - Car Park, Crown Inn Plain, Sheringham	£30,735.00
178	000020 - Station Road - Car Park, Sheringham	£148,635.00
179	000021 - High Street - Car Park, Stalham	£10,360.00
180	000022 - Bridge Street - Car Park, Fakenham	£35,375.00
181	000023 - Hall Staithe - Car Park, Fakenham	£720.00
182	000024 - Cadogan Road - Car Park, Cromer	£86,675.00
183	000025 - New Road - Car Park, North Walsham	£5,470.00
184	000026 - Bank Loke - Car Park, North Walsham	£24,335.00
185	000027 - Vicarage Street - Car Park (North Street), North Walsham	£22,340.00
186	000028 - Staithe Street - Car Park, Wells	£3,505.00
187	000030 - The Meadow - Car Park, Cromer	£206,690.00
188	000031 - Runton Road - Car Park, Cromer	£152,810.00
189	000032 - Beach Road - Car Park, East Runton	£38,190.00
190	000033 - Station Road - Car Park, Holt	£8,165.00
191	000036 - Womack Staithe - Public Convenience, Horsefen Road, Ludham	£53,000.00
192	000037 - Albert Street - Public Convenience, Hales Court, Holt	£82,000.00
193	000038 - Highfield Road - Public Convenience, Fakenham	£61,000.00
194	000039 - Ludham Bridge - Public Convenience, Ludham	£99,000.00
195	000040 - Broads TIC - Public Convenience, Station Road, Hoveton	£135,000.00
196	000042 - Bridge Stores - Public Convenience, Potter Heigham	£45,000.00
197	000043 - Chapelfield Footpath - Public Convenience, High Street, Stalham	£39,000.00
198	000044 - Beach Road - Public Convenience, Sea Palling	£130,000.00
199	000045 - Cart Gap - Public Convenience, Happisburgh	£64,000.00
200	000046 - Stearmans Yard - Public Convenience, Theatre Street, Wells	£82,000.00
201	000047 - The Quay - Public Convenience, South End, Beach Road, Wells	£83,000.00
202	000048 - Lushers Passage - Public Convenience, High Street, Sheringham	£101,000.00
203	000049 - The Quay - Public Convenience, Blakeney	£111,000.00
204	New 19/20 - 8357 NNIC - REFURBISHMENT	£0.00
205	000051 - Coast Road - Public Convenience, Walcott	£55,000.00
206	000052 - High Street - Public Convenience, Walsingham	£52,000.00
207	000053 - Bridge Street Public Convenience, Fakenham	£78,000.00
208	000055 - Queens Road - Public Convenience, Fakenham	£70,000.00
209	000057 - Cadogan Road- Public Convenience, Cromer	£98,000.00
210	000058 - New Road - Public Convenience, North Walsham	£76,000.00
211	000060 - Beach Road (Coast Road) - Public Convenience, Bacton Green	£61,000.00
212	000061 - Marina Road (Beach Road) - Public Convenience, Mundesley	£83,000.00
213	000062 - The Gap - Public Convenience, Water Lane, West Runton	£28,000.00

214	000064 - Melbourne Slope - Public Convenience, The Promenade, Cromer	£61,000.00
215	000065 - Runton Road - Public Convenience, Cromer	£171,000.00
216	000066 - North Lodge Park - Public Convenience, Cromer	£37,000.00
217	000067 - Holt Country Park - Public Convenience, Norwich Road, Holt	£55,000.00
218	000068 - The Leas Archway - Public Convenience, West Prom, Sheringham	£134,000.00
219	000069 - The Staithe - Public Convenience, Hickling	£88,000.00
220	000070 - Beach Road - Public Convenience, East Runton	£86,000.00
221	000071 - Paul's Lane - Public Convenience, Overstrand	£99,000.00
222	000074 - North Norfolk Information Centre (TIC & PC)	£294,128.43
223	000075 - Splash Leisure Pool, Sheringham	£0.00
224	000076 - North Walsham Pool (Victory)	£4,047,000.00
225	000077 - Fakenham Sports & Fitness Centre	£2,588,000.00
226	000078 - Industrial Units, N Walsham, Cornish Way	£437,407.43
227	000080 - Beach Chalets Cromer and Sheringham	£550,202.14
228	000083 - Beach Hut Sites, Cromer, Sheringham, Mundesley, Overstrand	£1,599,029.43
229	New - Beach Huts at Overstrand	£0.00
230	New 17/18 Cromer West Prom Beach Huts 86-105	£0.00
231	000081 - Rocket House Cafe, Cromer	£150,467.25
232	000082 - Marrams Putting Green, Runton Rd, Cromer	£0.00
233	000084 - Tides Restaurant, Cromer Pier	£89,761.39
234	000085 - Booking Office and Footprints Gift Shop, Cromer Pier	£58,113.52
235	000086 - Pavilion Theatre, Cromer Pier	£1,050,832.54
236	000087 - Vistors Centre, Holt Country Park, Norwich Road, Holt	£79,934.69
237	000088 - Parklands Caravan Site, Pudding Norton	£0.00
238	000091 - The Promenade - Public Convenience, East Runton (Demolished)	£1.00
239	000092 - The Promenade - Public Convenience, Overstrand (Demolished)	£1.00
240	000145 - Land, West Side of Parr Lane Thursford	£0.00
241	000146 - Hall Lane - Car Park -Unsurfaced, North Walsham	£1,560.00
242	000147 - Amenity Land off Thorn Road (Part Sold), Norwich Road, Fakenham	£0.00
243	000149 - Land at Fakenham Industrial Estate, Enterprise Way, Fakenham (JW Automarine)	£517,411.76
244	000150 - Starter Units * 6, Industrial Estate, Catfield	£282,960.72
245	000151 - Beach Café and Shop, Sea Front Promenade, Mundesley	£43,355.00
246	000153 - Maltings Community Centre and Theatre, Staithe Street, Wells next the Sea	£15.00
247	000154 - Old Oddfellows Hall, Lifeboat Plain, Sheringham	£46,158.00
248	000155 - Little Theatre, Church Street / Station Road, Sheringham	£578,431.37
249	000157 - The Sackhouse, Jicklings Yard, Wells next the Sea	£0.00
250	000158 - Public Gardens, Boating Lake, Evington Lawns, Runton Road, Cromer	£0.00
251	000159 - Marrams Bowling Green and Pavilion, Runton Road, Cromer	£18,640.00
252	000161 - Beeston Putting Green, Beeston Hill, Sheringham	£0.00
253	000162 - Kiosk Sheringham East Promenade	£23,350.00
254	000163 - Sports Ground and Pavillion, Green Road, North Walsham	£13,401.08
255	000164 - Cromer Museum, East Cottages, Tucker Street, Cromer	£62,426.00
256	000165 - Blue Danube Tea Room and Seaview Play Group, North Lodge Park, Cromer	£51,058.00
257	000166 - West Promenade Cafe, West Promenade, Sheringham	£42,804.29
258	000167 - The Oaks -Small Office & Store, New Road, North Walsham	£6.87
259	000168 - Site of Runton Road Café, Runton Road, Cromer	£39,489.91
260	000181 - Public Conv Upgrade Mundesley Promenade - Capital code 8231	£37,000.00
261	000201 - Newgate Lane - Public Convenience, Wells next the Sea	£57,000.00
262	000237 - Lower Street Horning - Public Convenience (adjacent to Car Park at the Swan)	£43,000.00
263	000238 - Contaminated Land - Hamilton Close	£0.00
264	000256 - Cromer Prom - Car Park, Cromer	£12,740.00
265	000257 - Midland Road - Car Park, North Walsham	£1,875.00
266	New - Red Lion Trading Units - OLB	£66,975.49
267	000261 - Doctors Steps 2012/13 - OLB	£0.00
268	000263 - Vicarage Street Public Convenience	£54,000.00
269	New 14/15 - Victory Swim and Fitness Centre	£0.00

270	New 14/15 - Splash Roof Works	£0.00
271	New 14/15 - Danes Café Cadogan Road Cromer	£34,628.19
272	New 16/17 - Cromer Pier Structural Works Phase 2	£0.00
273	New 19/20 - 8521 CROMER PIER - PHASE 2	£0.00
274	New 19/20 - 8528 CROMER PIER & WEST PROM	£0.00
275	New 16/17 - North Walsham Regeneration Scheme	£45,716.61
276	New 16/17 - Temporary Accommodation 10 Elsdon Close	£147,175.00
277	New 16/17 - Cromer Sports Pitch	£1,579.85
278	New 16/17 - Cabbell Park Sports Changing Facilities	£0.00
279	New 16/17 - Cabbell Park	£91,983.06
280	New 17/18 Beach Shelter, Mundesley East	£63,507.67
281	New 17/18 Beach Shelter, Mundesley West	£65,931.92
282	New 18/19 CPO property Sculthorpe	£0.00
283	2 Stirling Road	£151,250.00
284	2a Stirling Road	£123,750.00
285	PC Cromer Pier	£34,000.00
286	Kiosk Site Melbourne Slope	£0.00
287	Seafood Stall Site Starvin Marvins	£18,756.94
288	Amusement Arcade Next to Melbourne Slope ( Triangle Amusements )	£91,802.87
289	Children's Amusements (Fair Ground site)	£0.00
290	000081/2 - Rocket House Museum, East Promenade, Cromer	£993,469.57
291	000081/3 - Rocket House PC, Cromer	£168,000.00
292	Car Park Coast Road Bacton	£62,465.49
293	Mackays Hill Car Park (free)	£320.00
294	Holt Country Park Car Park	£22,450.00
295	British Legion Car Park	£0.00
296	Beach Road Car Park, Sea Palling Clink Road	£31,310.00
297	Art Deco Retail Space	£66,212.25
298	Marrams Cliff Path Melbourne Slope to Runton Road Car Park	£275.11
299	West Promenade Kiosk Cromer	£44,210.83
300	PC West Promenade Cromer	£86,000.00
301	PC Beach Road, Happisburgh	£296,000.00
302	New 19/20 - 8363 CABELL PARK FOOTBALL CLUB	£0.00
303	New 19/20 - 8538 SPLASH ROOF REPAIRS	£0.00
304	New 19/20 - 8798 35 HADFIELD ROAD NEW (TEMP ACCOM)	£151,250.00
305	New 19/20 - 8360 CROMER SPORTS HALL REFURBISHME	£87,745.88
306	New 20/21 - Local Property Investment	£0.00
307	New 20/21 - Bacton Car Park	£0.00
308	New 20/21 - NNIC PC Refurbishment	£0.00
309	New 20/21 - NW Heritage Action Zone Swan Loke Land Purchase	£0.00
310	000184 - Gypsy & Travellers Site Cromer - Capital code 8285	£182,309.69
311	000185 - Gypsy & Travellers Site Fakenham - Capital code 8286	£0.00
312	New 20/21 - Temporary Accommodation	£0.00
313	18 Haynes Court	£106,562.50
314	24 Nelson Way	£96,250.00
315	25 Benets View	£123,750.00
316	52 Back Street	£113,437.50
317	Flat 14, Bank Loke	£98,214.29
318	Flat 9, Summit House	£106,071.43
319	7 Middleton Close, Sheringham	£178,750.00
320	New 21/22 - Refurbishment of Chalets in Cromer and Sheringham	£0.00
321	New 21/22 - Weybourne Car Park PC	£25,100.52
322	New 21/22 - Public Convenience Improvements	£495,997.84
323	New 21/22 - Temporary Accommodation	£0.00
324	10 Morrison Close	£190,282.20
325	13 Kenwyn Close	£309,375.00



326	4 Hastings Court	£79,062.50
327	41a Stalham Road	£189,062.50
328	6 School Close	£158,125.00
329	The loft	£90,296.30
330	Pump House Shelter, Stores (AWA), Sheltered Seating Southampton x 13 & Deep History Coast	£0.00
331	The Reef Leisure Centre	£8,925,000.00
332	CPO of LT empty properties	£9,677.43
333	Collectors Cabin	£121,174.62
334	22/23 Temporary Accommodation	£0.00
335	11 Munhaven - temp accom	£84,000.00
336	17 Roper Way	£166,250.00
337	4 Plantation Road	£171,500.00
338	8 Batchelors Loke	£166,600.00
339	20 Sycamore Close	£196,000.00
340	60 Links Close, Cromer - Temp Accom	£322,004.70
341	Black Swan Loke, North Walsham	£93,609.42
342	000002 - Council Offices, New Road, North Walsham	£291,845.36
		<b>£34,221,789.57</b>
<b>ASSETS UNDER CONSTRUCTION</b>		<b>Net Book Value @ 31.03.2024</b>
343	New - Storm Surge 13/14	£0.00
344	New - Cromer CP 982 Scheme	£0.00
345	New 14/15 - Mundesley - Refurbishment of Coast Defences	£0.00
346	New 15/16 - Ostend Targeted Rock Placement	£0.00
347	New 15/16 - Cromer Pier External and Roof Improvements	£0.00
348	New 15/16 - Public Convenience Improvements (East Prom)	£0.00
349	New 16/17 - CPO of Long Term Properties	£0.00
350	New 16/17 - Shannoeks Hotel	£51,637.48
351	New 16/17 - Coastal Erosion Assistance	£0.00
352	New 17/18 Deep History Coast	£0.00
353	New 17/18 Splash Leisure Centre Reprovision	£0.00
354	New 17/18 Admin Building Improvements	£0.00
355	New 17/18 Council Chamber and Committee Room Imps	£0.00
356	New 18/19 Fair Meadow House Annexe	£0.00
357	New 18/19 Collectors Cabin refurbishment	£652.10
358	New 18/19 Public Convenience Improvements	£0.00
359	New 18/19 North Walsham 3G Pitch	£3,018.36
360	New 19/20 - 8795 CPO OF LT EMPTY PROPERTIES	£0.00
361	New 19/20 - 8520 ROCKET HOUSE	£0.00
362	New 19/20 - 8653 N-WALSHAM HERITAGE ACTION ZONE	£174.52
363	New 19/20 - 8342 COLLECTORS CABIN REFURBISHMENT	£281.38
364	New 19/20 - 8330 FAKENHAM CRINKLE CRANKLE WALL	£331.70
365	New 19/20 - 8654 Sea Palling Ramp	£349.04
366	New 19/20 - 8789 FAIR MEADOW HOUSE	£0.00
367	New 19/20 - 8616 CROMER C P - SCHEME 982	£0.00
368	New 19/20 - 8796 SHANNOCKS HOTEL	£1,514.28
369	New 19/20 - 8354 CORNISH WAY INDUSTRIAL UNITS	£0.00
370	New 19/20 - 8309 COUNCIL CHAMB AND CTTEE RM IMP	£0.00
371	New 19/20 - 8348 LOCAL PROPERTY INVESTMENT	£0.00
372	New 19/20 - 8351 BACTON CAR PARK PROJECT	£0.00
373	New 19/20 - 8639 MUNDESLEY - CD REFURB BUS PLN	£0.00
374	New 19/20 - 8352 NORTH WALSHAM ARTIFICIAL GRASS	£8,113.87
375	New 19/20 - 8542 PUBLIC CONVENIENCES IMPS	£151,836.01
376	New 19/20 - 8650 DEEP HISTORY COAST	£0.00

377	New 19/20 - 8258 CROMER OFFICE BEAMS	£0.00
378	New 19/20 - 8594 CROMER PIER EXTERNAL AND ROOF	£0.00
379	New 19/20 - 8340 SPLASH REPROVISION	£0.00
380	New 20/21 - Cromer Office Beams	£0.00
381	New 20/21 - Splash Reprovision	£0.00
382	New 20/21 - Collectors Cabin Refurbishment (Adj 19/20)	-£619.58
383	New 20/21 - Cornish Way Industrial Units	£0.00
384	New 20/21 - Public Conveniences Imps	£14,549.97
385	New 20/21 - Cromer Pier External And Roof	£0.00
386	New 20/21 - Deep History Coast	£0.00
387	New 20/21 - Citizen App	£0.00
388	New 20/21 - N-Walsham Heritage Action Zone	£91,689.62
389	New 20/21 - Local Property investment	£28,561.08
390	<b>New 21/22 - Collectors Cabin Refurbishment</b>	£0.00
391	New 21/22 - Mundesley - Cd Refurb Bus Pln	£0.00
392	New 21/22 - Shannoeks Hotel	£9,598.50
393	New 21/22 - Splash Reprovision	£0.00
394	New 21/22 - North Walsham Heritage Action Zone	£3,231,097.00
395	New 21/22 Deep History Coast	£0.00
396	New 22/23 Cromer C P - Scheme 982	£2,038,988.50
397	New 21/22 - Climate Change Coastal Tools	£0.00
398	Mundesley Coastal Management Scheme	£2,214,623.73
399	3G Pitch at Cromer Sports Centre, Cromer	£4,725.00
400	Fakenham Leisure Centre and Sports Hub (FLASH)	£87,362.08
		<b>£7,938,484.64</b>
<b>COMMUNITY ASSETS</b>		<b>Net Book Value @ 31.03.2024</b>
401	000173 - Pier Works (Phase 1) - Capital code 8515	£0.00
402	000174 - Pier Works (Phase 2) - Capital code 8521	£0.00
403	000095 - Pedestrian Passage Under Railway, North Walsham	£1.00
404	000096 - Site of 64 High Street, Wells next the Sea	£1.00
405	000097 - Land for Boat Storage, East Quay, Wells next the Sea	£1.00
406	000098 - Site for Bus Shelter, Norwich Road, Cromer	£1.00
407	000099 - Land adjoining East of The Gangway, Cromer	£1.00
408	000100 - Admiralty Slipway & Beach, West End, Sheringham	£1.00
409	000101 - Area of Scrub Land, Howards Hill, Cromer	£1.00
410	000102 - Site of Community Centre, New Road, North Walsham	£1.00
411	000103 - Public Open Space , Gt Eastern Way/ The Drift, Fakenham	£1.00
412	000104 - Public Open Space, Fakenham, Wigg Road	£1.00
413	000105 - Amenity Land, Lynfield Road, North Walsham	£1.00
414	000106 - Recreation Ground, Weybourne Road, Sheringham	£1.00
415	000107 - Lawn Tennis Club Grounds, Norwich Road, Cromer	£1.00
416	000108 - Rocket House Gardens, East Promenade, Cromer	£1.00
417	000109 - Picnic Area, Holway Road, Sheringham	£1.00
418	000110 - The Leas, The Esplanade, Sheringham	£1.00
419	000111 - Site of Old Lifeboat Shed, West Cliff, Sheringham	£1.00
420	000112 - Amenity Land, Le Grice Cres / Elinor Rd / Sampson Rd, North Walsham	£1.00
421	000113 - Amenity Land, Off Smiths Lane, Fakenham	£1.00
422	000114 - Foreshore Land, East of Water Lane, West Runton	£1.00
423	000115 - Land Facing Cliff Slope, Overstrand (Cliff top & Gangway)	£1.00
424	000116 - Cliff Top & Slopes (Part Cliff Slopes, Foreshore, Overstrand)	£0.00
425	000117 - Watch House Green and Mundesley Museum, Mundesley	£0.00
426	000118 - Tennis Court & Clubhouse, Theatre Street, Wells next the Sea	£1.00
427	000119 - Fearn's Field, Suffield Park, Cromer	£1.00

428	000120 - 40 Church Street,Cromer Museum, Shelter & Garden, Cromer	£1.00
429	000121 - Land in Happy Valley, Happy Valley, Cromer	£1.00
430	000122 - Cliff Falls, Near Old Watch House, Cromer	£1.00
431	000124 - Clifftop Land, West End, Runton Road, Cromer	£1.00
432	000125 - Land and Wall, Doctors Steps Path, Putting Green, North Lodge Park	£19,550.00
433	000125 - Land and Wall, Doctors Steps Path, Putting Green, North Lodge Park	£19,550.00
434	000126 - North Lodge Park, Overstrand Road, Cromer	£1.00
435	000127 - Strip of Beach, West Promenade, Cromer	£1.00
436	000128 - St Nicholas Gardens and War Memorial, Sheringham	£1.00
437	000129 - Land, End of Cliff Road, Sheringham	£1.00
438	000130 - Cliff Slopes, East of The Leas, Foreshore, Sheringham	£1.00
439	000131 - Franklin Hill, Off Hooks Hill Road, Sheringham	£1.00
440	000132 - Land, Beeston Hill, Sheringham	£1.00
441	000133 - Land, Cliff Edge, Mundesley, Back of Hotel Continental Car Park	£1.00
442	000134 - Fishermans Green, Cliff Road, Overstrand	£1.00
443	000135 - Beach & Groyne (Above HWMOT), Foreshore, Sheringham	£1.00
444	000136 - Cliff Slope & Footpath (Near Sea Marge), Overstrand	£1.00
445	000137 - The Mo (Full Prom Length Lighting), Promenade, Sheringham	£1.00
446	000138 - Warren Woods, The Warren, Cromer	£1.00
447	000139 - Links Wood, Overstrand Road, Cromer	£1.00
448	000140 - Burnt Hills Wood, Roughton Road, Cromer	£1.00
449	000141 - Holt Country Park, Norwich Road, Holt	£1.00
450	000142 - Pretty Corner Woods, Upper Sheringham	£1.00
451	000143 - Playground, Cromer Road, Sheringham	£1.00
452	000144 - Cromer Pier - Structure, Legs & Deck	£0.00
453	000094i - Land at Happisburgh	£1.00
454	000230 - Land (Playground Site), Swans Close, Langham	£1.00
455	000233 - Land (Play Area), South Side of Northfield Crescent, Wells next the Sea	£1.00
456	000249 - Craigsidde Ground Floor at Beach Road, Happisburgh	£1.00
457	000250 - Arcadia at Beach Road, Happisburgh	£1.00
458	000259 - Property Acquisition for Demolition - Surplus	£1.00
459	New - Pier Storm Surge Works 13/14	£0.00
460	New - Amenity Area Gwyn Crescent Fakenham	£1.00
461	New - Amenity Area Wigg Road Fakenham	£1.00
462	New - Amenity Area John Chapman Close and Plantation Road Fakenham	£1.00
463	New - Amenity Area Valley Way Fakenham	£1.00
464	New - Amenity Area Townshend Green Fakenham	£1.00
465	New - Amenity Area Rowan Green Fakenham	£1.00
466	New - Amenity Area and Play Area Heather Barrow Court Fakeham	£1.00
467	New - Amenity Area and Play Area Wensum Way Fakenham	£1.00
468	New - Southgates Drive Fakenham	£1.00
469	New - Open Space - River Court Hempton	£1.00
470	New - Neil Avenue Open Space and Play Area Holt	£1.00
471	New - Rowan Way Holt	£1.00
472	New - St Andrews Close Holt	£1.00
473	New - Thompson Avenue Open Space Holt	£1.00
474	New - Beresford Road Open Space Holt	£1.00
475	New - Woodfield Road Open Space Holt	£1.00
476	New - Lancaster Rise Mundesley	£1.00
477	New - Nelson Road Open Space Mundesley	£1.00
478	New - Watson Watt Gardens Play Area Mundesley	£1.00
479	New - Sadlers Wood and Open Space North Walsham	£1.00
480	New - Acorn Road and Wharton Drive North Walsham	£1.00
481	New - Harvey Drive North Walsham	£1.00
482	New - Long Barrow Drive North Walsham	£1.00
483	New - Lynfield Road Amenity Areas and Tree Belt North Walsham	£1.00

484	New - Spa Common Folly North Walsham	£1.00
485	New - Wells Avenue Open Space	£1.00
486	New - Chesnut Avenue Play Area North Walsham	£1.00
487	New - Maybank North Walsham	£1.00
488	New - Wrights Close Play Area and Open Space North Walsham	£1.00
489	New - Howlett Close Play Area North Walsham	£1.00
490	New - Childs Way and Cooper Road Open Space and Play Area Sheringham	£1.00
491	New - Cowslip Lane Open Space and Play Area Sheringham	£1.00
492	New - Alan Meale Play Area Stalham	£1.00
493	New - Lancaster Close Play Area Stalham	£1.00
494	New - Lyndford Road Estate Stalham	£1.00
495	New - Staithe Street Flagpole Area Stalham	£1.00
496	New - Strawberry Fields Open Space Stalham	£1.00
497	New - Neville Road Open Space and Tree Belt	£1.00
498	New 14/15 - North Walsham Regeneration Scheme (Site of 4 / 4a Market St)	£1.00
499	New 14/15 - Cabbell Park - Capital Works	£100,000.00
500	New 14/15 - Open Space and Play Area Fulcher Road Cromer	£1.00
501	New 14/15 - Land at Hall Street, Briston	£1.00
502	New 14/15 - 5.8 Acres Woodland lying east of Roughton Road Cromer	£1.00
503	New 14/15 - Cabbell Park	£0.00
504	New 16/17 - Site of Bungalow - Felicity, Beach Road, Happisburgh	£1.00
505	New 17/18 Community Shop, Itteringham	£11,830.00
506	New 17/18 Community Shop, Itteringham	£6,370.00
507	New 15/16 - Cromer Pier External and Roof Improvements	£0.00
508	New 19/20 - 8594 CROMER PIER EXTERNAL AND ROOF	£0.00
509	New 20/21 - Cromer Pier External And Roof	£0.00
510	New 16/17 - Cromer Pier Structural Works Phase 2	£0.00
511	New 19/20 - 8521 CROMER PIER - PHASE 2	£0.00
512	New 19/20 - 8528 CROMER PIER & WEST PROM	£0.00
513	Cromer Pier	£2,370,000.00
514	Cromer Pier	£35,000.00
515	Cromer Tennis Club	£128,700.00
516	Wells Tennis Club	£5,800.00
517	North Lodge Park Tennis Courts, Cromer	£3,300.00
		<b>£2,700,194.00</b>
<b>SURPLUS ASSETS</b>		<b>Net Book Value @ 31.03.2024</b>
518	000228 - Land at School Road, The Furze, East Roston	£13,300.00
519	000190 - Land at Weston Terrace, Sheringham (0.33ha)	£25,000.00
520	000197 - Harbour Commissioners Office/ Museum, Wells next the Sea (Sold 07/08)	£0.00
521	000198 - Quay at Wells next the Sea	£30,000.00
522	000202 - Beach Road - Public Convenience, Happisburgh (Demolished due to Coastal Erosion)	£0.00
523	000204 - Informal Parking / Allotment Area Land, Rectory Road, Edingthorpe	£0.00
524	000208 - Land off Bears Road, Paston, North Walsham	£31,000.00
525	000209 - Land at The Street / The Croft, Swanton Novers	£12,000.00
526	000210 - Land adjoining 7 Church Close, Antingham	£0.00
527	000211 - Land next to 6 School Hill, Antingham, North Walsham	£0.00
528	000213 - Land adjacent No 1 Banningham Road, Ingworth (0.15ha)	£9,000.00
529	000214 - Land south of 4 Wolterton Road, Itteringham (0.19ha)	£48,000.00
530	000215 - Land at rear of Nos 1-7 The Crescent, Ludham	£10,000.00
531	000216 - Site of Former Greenhouse, Northfield House, Mundesley	£10,000.00
532	000217 - Land at Coronation Corner, Skeyton	£7,300.00
533	000218 - Land at rear of Nos 151/152 Camping Hill, Stiffkey (0.08ha)	£5,500.00
534	000219 - Land at rear of Nos 11/13 Elmhurst Avenue, Sutton	£5,000.00

535	000220 - Land adjacent Council House, Church Road, West Beckham (0.08ha)	£10,800.00
536	000221 - Land at North Side of The Green, Matlaske	£5,000.00
537	000223 - The Green, Highfields, Felmingham	£1,000.00
538	000224 - Grass Verge at The Elms, Hindringham	£2,000.00
539	000225 - Grass Verge at Kerridge Way, Holt adjacent `Kimberley` Bungalow, Holt	£1,000.00
540	000226 - Narrow Strip of Grass Verge at Kerridge Way, Holt	£0.00
541	000227 - Grass Verge at Kerridge Way, adjacent Phone Exchange & Car Park, Holt	£0.00
542	000229 - Land off The Croft, Little Snoring	£7,800.00
543	000231 - Land lying to the North of Greenway Close, Fakenham	£1,000.00
544	Difference to Surplus assets as per EY rec	£0.00
545	Sheringham Enabling Land	£1,000,000.00
		<b>£1,234,700.00</b>
<b>INFRASTRUCTURE</b>		<b>Net Book Value @ 31.03.2024</b>
546	000094d - Coastal Pathfinder 2010/11	£22,966.90
547	000094g - Happisburgh Beach Debris Removal - Cap Code 8633 - Exp 2010/11	£3,514.23
548	000095h - Cromer Path - Cap code 8634 - Exp 2010/11	£14,283.15
549	000095h - Cromer Path - Cap code 8634 - Exp 2010/11	£8,744.68
550	000094 - Coastal Protection	£328,394.34
551	000094a - Cromer CP 982 Strat Review 0910	£2,326,581.95
552	000094b - SMP 3B Finalisation 0910	£33,249.10
553	000094c - Coastal Pathfinder 0910	£1,605.35
554	000260 - Cromer to Winterton Ness - Infrastructure	£42,347.09
555	New - Coastal Erosion	£3,430.57
556	000258 - Refurbishment to Seaside Shelters - AUC	£0.00
557	New 14/15 - Sheringham West Prom	£774,851.22
558	New 16/17 - Sheringham Gangway (Beach Access)	£28,573.18
559	New 16/17 - Vale Road Beach Access	£55,498.92
560	New 19/20 - 8577 REFURBISHMENT - SEASIDE SHELTE	£16,830.04
561	New 19/20 - 8640 BEACH ACCESS	£40,201.59
562	New 14/15 - Sheringham Gangway	£84,147.03
563	New 15/16 - Flag Projects (Beach Access)	£190,370.95
564	New 15/16 - Bacton Walcott (Coastal)	£208,248.41
565	New 17/18 Cromer West Prom Resurface (Infrastructure element)	£123,316.19
566	Deep History Coast	£654,949.01
567	Walcott Deep History Coast	£0.00
568	West Runton Deep History Coast	£0.00
569	Trimingham Deep History Coast	£0.00
570	Happisburgh Deep History Coast	£0.00
571	Mundesley Deep History Coast	£0.00
572	Cart Gap Deep History Coast	£0.00
573	East Runton Deep History Coast	£0.00
574	Overstrand Deep History Coast	£0.00
575	Weybourne Deep History Coast	£0.00
576	Cromer Deep History Coast	£0.00
577	New 22/23 Coastal Erosion	£12,706.69
578	Fakenham Urban Extention - Roundabout	£19,000.00
579	Coastwise	£17,953.48
580	Coastal Management Fund	£97,850.00
581	New 19/20 - 8639 MUNDESLEY - CD REFURB BUS PLN	£0.00
582	New 21/22 - Climate Change Coastal Tools	£19,602.30
583	New - Cromer CP 982 Scheme	£241,140.15
584	Beach Access Ramp, Sea Palling	£9,650.00
585	Promenade Beach Access Steps, Sheringham	£5,250.00

		<b>£5,385,256.52</b>
<b>VEHICLES, PLANT &amp; EQUIPMENT</b>		<b>Net Book Value @ 31.03.2024</b>
586	New 19/20 - 8362 Holt Country Park Playground	£47,453.90
587	P1 - Splash Leisure Pool, Sheringham - Plant	£0.00
588	P2 - North Walsham Pool - Plant	£167,570.00
589	P3 - Fakenham Sports & Fitness Centre - Plant	£478,044.44
590	000262 - Playground Equipment Sadlers Wood 2012/13 - VPE	£0.00
591	New 14/15 - Telephony Procurement	£0.00
592	New 15/16 - Play Areas	£2,865.75
593	New 16/17 - Access Control Systems	£1,828.26
594	New 16/17 - Purchase of Bins	£2,845.86
595	New 17/18 Ranger Vehicles	£0.00
596	New 17/18 Personal Computer Replacement Fund	£0.00
597	New 17/18 Purchase of Bins	£0.00
598	New 17/18 Property Services Vehicle	£0.00
599	New 17/18 Goat Livestock Grazing	£0.00
600	New 17/18 Environmental Health Vehicles	£0.00
601	New 17/18 Cromer West Prom Play Equipment	£89,965.96
602	New 17/18 Cromer West Prom Lighting	£147,353.68
603	New 17/18 Cromer West Prom Railings	£21,750.65
604	New 18/19 Purchase of Car Park Vehicles	£4,500.00
605	New 18/19 Countryside Tractors	£2,689.50
606	New 18/19 Ranger Vehicles	£4,584.02
607	New 18/19 Purchase of Bins 18/19	£9,812.52
608	New 18/19 User IT Hardware refresh 2018/19	£5,914.65
609	New 18/19 Server Replacement	£9,512.96
610	New 18/19 Property Services Vehicle	£1,579.33
611	New 18/19 Multi Functional Devices	£3,200.40
612	New 19/20 - 8216 PC REPLACEMENT FUND	£2,239.20
613	New 19/20 - 8297 PRINTERS - MFD'S	£4,019.73
614	New 19/20 - 8335 PURCHASE OF VAN - PROP SERVICE	£4,673.37
615	New 19/20 - 8332 USER IT HARDWARE REFRESH	£10,420.82
616	New 19/20 - 8355 MEMBERS IT	£11,055.11
617	New 19/20 - 8307 SERVER AND STORAGE	£11,315.47
618	New 19/20 - 8123 PURCHASE OF BINS	£30,425.40
619	New 19/20 - 8358 ELECTRIC VEHICLE POINTS	£31,846.47
620	New 19/20 - 8339 SPLASH GYM EQUIPMENT	£100,452.84
621	New 20/21 - Purchase of Bins	£56,222.30
622	New 20/21 - Council Chamber & Committee Room VPE Purchases	£269.25
623	New 20/21 - Car Park Contract Vehicles	£6,750.00
624	New 20/21 - User It Hardware Refresh	£726.84
625	New 20/21 - Purchase Of Van - Prop Service	£7,984.93
626	New 20/21 - Splash Gym Equipment	£60,195.42
627	New 20/21 - Electric Vehicle Points	£17,604.31
628	New 20/21 - Holt Country Park Playground Equipment	£2,224.80
629	New 20/21 - Waste Vehicles	£1,527,556.76
630	New 20/21 - Firewall Replacement Equipment	£14,619.78
631	New 21/22 - Car Park Ticket Machine replacment	£86,034.08
632	New 21/22 - Purchase of Bins	£96,780.79
633	New 21/22 - User It Hardware Refresh	£22,846.63
634	New 21/22 - Electric Vehicle Points	£1,331.22
635	New 21/22 - Waste Vehicles	£572,828.50
636	New 21/22 - Splash Gym Equipment	£0.00

637	New 22/23 - Purchase of bins	£113,791.74
638	New 22/23 - Printers MFD's	£36,397.46
639	New 21/22 - Splash Gym Equipment	£218,048.00
640	New 22/23 - User Hardware IT Refresh	£104,370.55
641	New 22/23 - Countryside Tractor equipment	£5,799.13
642	New 22/23 - Members IT equipment	£17,592.64
643	New 22/23 - Electric Vehicle Points	£6,437.37
644	New 22/23 - Car Park Ticket Machine replacment	£5,335.34
645	New 22/23 - The Reef Solar Carport	£14,040.82
646	New 22/23 - Network Hardware Replacement	£72,894.99
647	New 22/23 - Folding machine/laminator	£1,296.00
648	New 22/23 - Digital Mailroom Scanners	£3,506.40
649	New 22/23 - Property Services VPE	£8,371.94
650	Purchase of Bins	£86,847.77
651	Purchase of Waste Vehicles	£611,424.00
652	Countryside Machinery	£29,259.24
653	Environmental Health Noise Equipment	£18,372.00
654	User IT Hardware Refresh	£23,023.60
655	Members IT	£282.25
656	Network Hardware Replacement	£3,647.73
657	Server Replacement	£43,673.00
658	Digital Mailroom Scanners	£13,748.00
659	Solar Carport located at The Reef Leisure Centre, Sheringham	£513,269.13
		<b>£5,633,325.00</b>
<b>INVESTMENT PROPERTY</b>		<b>Net Book Value @ 31.03.2024</b>
660	000148 - DSU Depot, 80 Grove Lane, Holt	£347,060.00
661	000148 - DSU Depot, 80 Grove Lane, Holt	£148,740.00
662	New 17/18 Fair Meadow House, Itteringham	£0.00
663	New 17/18 Fair Meadow House, Itteringham	£0.00
664	Units D, E, F Hornbeam Road,	£455,000.00
665	Units D, E, F Hornbeam Road,	£245,000.00
		<b>£1,195,800.00</b>
<b>ASSET HELD FOR SALE</b>		<b>Net Book Value @ 31.03.2024</b>
666	000002 - Council Offices, New Road, North Walsham	£0.00
667	000002 - Council Offices, New Road, North Walsham	£0.00
668	000203 - Allotment Land off Norwich / Rectory Road, Edgefield	£181,440.00
669	000205 - Field, Eagle Road, Erpingham (2.59ha)	£138,000.00
670	New 18/19 CPO property Bridewell Street Walsingham	£0.00
671	New 18/19 CPO property Bridewell Street Walsingham	£0.00
672	Sheringham Enabling Land	£0.00
		<b>£319,440.00</b>
<b>INTANGIBLE ASSETS</b>		<b>Net Book Value @ 31.03.2024</b>
673	New - Procurement for Upgrade for Civica 12/13 - AUC	£0.00
674	New 14/15 - Web Infrastructure Upgrade	£0.00
675	New 15/16 - Planning System - Scanning of Old Files	£46,765.80
676	GIS Web Based Solution	£0.00
677	New 15/16 - Document and Record Management System	£13,315.47

678	New 15/16 - Web Content Management System	£0.00
679	New 16/17 - Customer Contact Centre	£0.00
680	New 17/18 Management Information System (In-Phase)	£0.00
681	New 17/18 Uniform Planning System	£0.00
682	New 17/18 Revenues and Benefits System Upgrade	£0.00
683	New 18/19 e-financials system upgrade	£0.00
684	Log Solution to satisfy PSN Code	£0.00
685	Choice Based Letting and Strategic Management	£0.00
686	Asset Management Information System	£23,847.00
687	Environmental Health IT System Procurement	£59,847.39
688	Back Scanning of Files	£81,035.01
689	Housing Options System	£260.00
690	Revenue & Benefits IT System Licences	£66,500.00
691	Concerto Asset Management System	£10,000.00
692	New 21/22 - Finance System	£41,600.00
693	Citizen App	£30,880.00
694	New 21/22 - Env Health IT System	£10,720.00
695	Revenues & Benefits Civica System	£8,872.00
696	Finance System Refresh	£181,572.47
697	Exacom	£36,400.00
698	New 22/23 - Long Income Family Track (LIFT) Dashboard	£18,740.80
699	Coastwise Software and Applications	£157,935.63
		<b>£788,291.57</b>
<b>Total of Non-Current Assets</b>		<b>£95,960,878.32</b>

<b>SUMMARY</b>	
Land	£36,543,597.00
Buildings	£34,221,789.57
Assets Under construction	£7,938,484.64
Community Assets	£2,700,194.00
Surplus Assets	£1,234,700.00
Infrastructure	£5,385,256.52
VPE	£5,633,325.00
<b>Total of Property, Plant and Equipment</b>	<b>£93,657,346.74</b>
Investment Properties	£1,195,800.00
Assets Held for Sale	£319,440.00
Intangibles	£788,291.57
<b>Total of Non-Current Assets</b>	<b>£95,960,878.32</b>



# Interim Corporate Risk Register as at February 2025 2024

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## Overview

The local government financial settlement was another one-year settlement with the promise of future multi-year settlements from 2026-27. The settlement was very disappointing for the Council as there was a significant redistribution of the funding to “areas of need” i.e. to authorities with Adult Social Care and Children’s Services. Also some previously awarded grants e.g. Rural Services Delivery Grant were withdrawn and redistributed. For NNDC would have resulted in a reduction in funding without the floor funding of £805k. The lack of any increase in funding from central government obviously places the authority under greater financial pressure.

The three ‘red’ risks are all ones where having sufficient funding in place is critical to reducing the level of risk. These are the major coastal projects and the delivery of housing.

The Council has now received confirmation of the funding for the Fakenham Leisure and Sports Hub (FLASH) and so this risk has reduced it is still a large and complex project with many other risks that need to be monitored and mitigated. Delivery with the timeframe and hence receipt of the full funding is still a concern, but the project is being closely monitored.

The Corporate Leadership Team propose the inclusion of two new risks. Norfolk, along with Suffolk, is one of the areas that the Government has asked to submit a proposal for Local Government Reorganisation (LGR). If a proposal is taken forward then this will be an enormous transformation to deliver and there will be significant risk that comes with it. Therefore it is proposed that LGR be added to the Corporate Risk Register.

The second new risk to be added is Coastwise – delivery within Government financial timeframes. There is a risk that the Council has the inability to deliver well considered coastal transition activities within the limited timeframe given to complete schemes. The funding can be withdrawn if schemes are not delivered with the given timeframes.

## Recommendations

### Corporate risks to be removed from the register

None.

### Corporate risks recommended for addition to the register

CR 041 Local Government Reorganisation – threat to organisational capacity

CR 042 Coastwise – delivery within Government financial timeframes

### Corporate risks to be added to the next register

Introduction of food waste collection.

Risk Matrix

5						
4		<u>CR 038</u>	<u>CR 008</u> <u>CR 015</u> <u>CR 034</u> <u>CR 042 - new</u>	<u>CR 002</u> <u>CR 036</u>		<u>CR 010</u>
3		<u>CR 009</u> <u>CR 037</u> <u>CR 040</u>	<u>CR 001</u> <u>CR 013</u> <u>CR 025</u> <u>CR 035</u> <u>CR 039</u>			
2		<u>CR 028</u>	<u>CR 024</u> <u>CR 026</u> <u>CR 029</u>	<u>CR 041 - new</u>		
1						
<b>Impact</b>						
<b>Likelihood</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>		<b>5</b>

CR 001 Deteriorating/ underused property assets

Corporate Objective	1. Description of Risk or potential event 2. Cause of risk 3. Consequence of risk happening 4. Risk category 5. Risk appetite	Inherent risk score I x L	Existing Controls	Residual Risk Score and change of direction	Action (to achieve target score)	Target Score	Progress update	Lead Officer
Council: Opportunity: 3 Increasing the rates of occupation on all council's commercial properties	1. Deteriorating/ underused property assets. 2. Lack of funding to repair and maintain assets and increased maintenance costs. 3. Loss of revenue / legal liability/ not achieving value for money /reputational risk/ capital commitment. 4. Primary - A Financial, Secondary - H Reputational 5. High appetite for a range of asset classes, property and longer-term investments, subject to careful due diligence and an emphasis on security as well as matching with the Council's required liquidity profile.	3 x 4 = 12	Business cases for commercialisation of assets to deliver future income and efficiencies. Adequate budget provision both from revenue and capital to support R&M works and capital investment. Asset Condition Surveys. Compliance policies in place and up to date. Compliance works undertaken in a timely fashion. Adequate staff or appropriately qualified external contractor support.	3 x 3 = 9 →	Production, approval and implementation of the Asset Management Plan	2 x 2 = 4	The Asset Management Plan is being prepared and reviewed in the light of LGR. Currently recruiting a Surveyor. Resources are being allocated temporarily from the Property Services Team to the Estates and Assets team to set up leases for beach huts and chalets.	Daniel King

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CR 002 Flooding, erosion and loss of assets and delivery of services

Corporate Objective	1. Description of Risk or potential event 2. Cause of risk 3. Consequence of risk happening 4. Risk category 5. Risk appetite	Inherent risk score I x L	Existing Controls	Residual Risk Score and change of direction	Action (to achieve target score)	Target Score	Progress update	Lead Officer
Greener: Coast: 3 Continuing our programme of investment in coastal and resort infrastructure and amenities, building on the progress made in recent years	<ol style="list-style-type: none"> <li>Lack of ability to maintain coast defences and / or to support local coastal adaption needs.</li> <li>Lack of Government funding.</li> <li>Inability to adapt to climate change - increased coastal erosion and flooding.</li> <li>Primary – E Strategic, Secondary - F Environmental and Social</li> <li>High appetite for strategic initiatives, where there is a direct gain to the Council’s revenues or the ability to deliver its statutory duties more effectively and efficiently. Low appetite for initiatives and projects which sit outside of the Corporate Plan and Delivery Plan.</li> </ol>	5 x 5 = 25	<p>Corporate Planning / Service Planning. Net Zero 2030 Strategy and Climate Action Plan. Shoreline Management Plan (SMP). Repairs &amp; Maintenance Programme. Procurement practices. Health &amp; Safety checking and monitoring. DEFRA funding of capital schemes. Coastal Monitoring including the use of drones. Control of coastal management schemes through procurement and regular checking. Coastal Partnership East set up. Environment Forum. Health and Safety repairs as needed</p>	<p>4 x 4 = 16</p> <p>→</p>	<p>10-year capital programme .  Refurbish coastal defences at Mundesley.  Refurbish coastal defences at Cromer.</p>	3 x 3 = 9	<p>Construction of the Cromer and Mundesley Scheme started 5 March 2024. Schemes are progressing in line with the programme. Cromer is forecast to be 100% complete in spring 2025 and the Mundesley part of the scheme is due to complete summer 2025.</p> <p>Urgent health and safety repairs to assets are being undertaken. Non urgent repairs are being included in the ongoing repairs and maintenance programme.</p> <p>Ongoing cliff slips and asset deterioration is being investigated and assessed and plans of action being considered.</p> <p>The Coastal Partnership East agreement will end 31 March 2025. A Service Level Agreement is being pulled together to maintain the employment of the Coastal Engineering Manager. The Coastal management workplan is being updated and a gap analysis carried out.</p>	Tamzen Pope

CR 008 Loss of Information

Corporate Objective	1. Description of Risk or potential event 2. Cause of risk 3. Consequence of risk happening 4. Risk category 5. Risk appetite	Inherent risk score I x L	Existing Controls	Residual Risk Score and change of direction	Action (to achieve target score)	Target Score	Progress update	Lead Officer
<p>Council: Effective &amp; Efficient: 4 Ensuring that strong governance is at the heart of all we do</p> <p style="writing-mode: vertical-rl; transform: rotate(180deg);">Page 104</p>	<p>1. Council: Effective &amp; Efficient: 4 Ensuring that strong governance is at the heart of all we do</p> <p>2. Loss of information assets.</p> <p>3. Operational disruption, impact on customers.</p> <p>4. Primary – A Financial, Secondary – H Reputational</p> <p>5. Low appetite for operational risks such as pricing errors, errors in administration, IT, cybersecurity etc.</p>	<p>5 x 4 =20</p>	<p>PSN Code of Connection compliance. ICT Strategy. IT Security Policies. Implement data security protocols. IT Monitoring. Data Protection training. Regular audits of IT security arrangements. Regular 3rd party data protection and integrity testing. Information Risk Policy and Role Description. GDPR compliance Framework. Certificated Security Professional Training Cyber security training</p>	<p>4 x 3 = 12</p> <p>→</p>		<p>3 x 3 = 9</p>	<p>Ongoing cyber security training for all staff taking place.</p> <p>The risk is now deemed moderate and is well managed by the IT team and the Data Protection Team, taking reasonable steps to guard against and mitigate this risk.</p> <p>IT Security Policy recently updated, and all staff required to sign that they have read and understood it.</p> <p>The Council has recently obtained an external IT service review which considered governance issues and recommendations which has been reviewed by CLT and an internal advert for a new Strategic IT Manager is shortly to be published. This role will further ensure effective and efficient IT related governance.</p>	<p>Cara Jordan</p>

CR 009 Poor Procurement

Corporate Objective	1. Description of Risk or potential event 2. Cause of risk 3. Consequence of risk happening 4. Risk category 5. Risk appetite	Inherent risk score I x L	Existing Controls	Residual Risk Score and change of direction	Action (to achieve target score)	Target Score	Progress update	Lead Officer
Council: Effective & Efficient: 4 Ensuring that strong governance is at the heart of all we do  Page 105	1. Inadequate procurements 2. Procurement policies and procedures not followed or not fit for purpose. 3. Poor Procurement - poor value for money, poor strategic and operational outcomes, legal challenge, loss of public confidence, lack of transparency 4. Primary – A Financial, Secondary – H Reputational 5. Low risk appetite in respect of compliance with Council policies	3 x 4 = 12	Procurement Strategy. Procurement Framework. Joint procurement protocol and opportunities for joint/shared procurement with other authorities. Advice for external suppliers. Procurement responsibility assigned. Publish updated and complete contracts register.	3 x 2 = 6  →	Implement new Procurement Act 2023 – implementation date 24 February 2025.	2 x 2 = 4	New procurement legislation has been implemented 24 February 2025 will result in changes in the way we carry out procurement. The Procurement Officer, her manager and the AD Legal have undertaken training and will take action to ensure NNDC complies with the legislation.  Legal Team have updated contract procedure rules to ensure compliance with the Act.  Communicated new requirements via the Intranet.  Exploring joint working arrangements with Breckland Council to deliver the procurement service.	Tina Stankley

## CR 010 Housing Delivery

Corporate Objective	1. Description of Risk or potential event 2. Cause of risk 3. Consequence of risk happening 4. Risk category 5. Risk appetite	Inherent risk score I x L	Existing Controls	Residual Risk Score and change of direction	Action (to achieve target score)	Target Score	Progress update	Lead Officer
Housing: Housing Need: 1 Supporting the delivery of more affordable housing, utilising partnership and external funding wherever possible	<ol style="list-style-type: none"> <li>Potentially many factors that could cause this risk – both at a national and a local level e.g. the state of the economy and/or nutrient neutrality related matters. Governments draft NPPF, July 2024, suggests that NNDCs housing target should be increased by approximately 70% per annum.</li> <li>Non delivery of housing targets</li> <li>Increasing homelessness, impact on NHB, vibrancy of local communities, impact on social infrastructure, loss of temporary accommodation in district, lack of social housing.</li> <li>Primary – E Strategic, Secondary - F Environmental and Social</li> <li>High appetite for strategic initiatives, where there is a direct gain to the Council’s revenues or the ability to deliver its statutory duties more effectively and efficiently. Low appetite for initiatives and projects which sit outside of the Corporate Plan and Delivery Plan.</li> </ol>	4 x 5 = 20	<p>Housing Strategy. Support and assist affordable housing providers. Use of capital. Local Plan. Development Management. Annual Local Plan monitoring report.</p>	<p>4 x 5 = 20</p> <p>→</p>	<p>Work to produce a new Local Plan.</p> <p>Delivery of the Planning Service Improvement Plan.</p> <p>Work with partners on Nutrient Neutrality matters.</p>	2 x 4 = 8	<p>Local Plan – further examination sessions to be held in April 2025..</p> <p>Progress on PSIP being made. Was reported to O&amp;S October 2024 i.e. for a final time.</p> <p>Norfolk Nutrient Mitigation Fund was launched on 16 May 2024.</p> <p>Second phase of funding was successful, £8.85m secured for the Nutrient Mitigation Fund Partnership.</p>	Russell Williams



## CR 013 Emergency Event

Corporate Objective	1. Description of Risk or potential event 2. Cause of risk 3. Consequence of risk happening 4. Risk category 5. Risk appetite	Inherent risk score I x L	Existing Controls	Residual Risk Score and change of direction	Action (to achieve target score)	Target Score	Progress update	Lead Officer
Statutory obligation	<ol style="list-style-type: none"> <li>These events could include those that affect the Council and its resources or an event that affects the wider district.</li> <li>Any Internal or external event that has a significant impact on the Council.</li> <li>The ability of the Council to deliver services is reduced.</li> <li>Primary – A Financial, Secondary - D Operational (including capacity/ delivery/ resources/ health &amp; safety), H Reputational</li> <li>Medium appetite for BAU (Business as Usual) operational risks with staff empowered to make decisions.</li> </ol>	4 x 3 = 12	Corporate Planning / Service Planning. Budget Process / Budget Monitoring. Project management framework. Emergency Response & Recovery Planning. Business Continuity Planning. Services' Business Continuity Plans (BCP). Corporate Business Continuity key role training. Corporate Policies and Procedures. Employment Policies. Forward adverse weather guidance. Emergency Response Plan EH out of hours duty officer	3 x 3 = 9 →	Review of strategic level response guidance, training and exercises.- review due to be completed spring 2025	2 x 3 = 6	All business continuity plans up to date.  Fortunately, there has been a very settled weather pattern so far this winter without serious flooding incidents.	Alison Sayer

CR 015 Medium Term Financial Plan

Corporate Objective	1. Description of Risk or potential event 2. Cause of risk 3. Consequence of risk happening 4. Risk category 5. Risk appetite	Inherent risk score I x L	Existing Controls	Residual Risk Score and change of direction	Action (to achieve target score)	Target Score	Progress update	Lead Officer
Council: Effective & Efficient: 1 Managing our finances and contracts robustly to ensure best value for money  Page 108	1. Reduced funding to fund current service levels and produce a balanced budget. Use of reserves is not sustainable strategy to bridge income/ expenditure. 2. Forecast funding reductions and shift to local financing from business rates, council tax and new homes bonus. 3. Funding gaps in the medium to long term. 4. Primary – A Financial, Secondary - D Operational (including capacity/ delivery/ resources/ health & safety). 5. High appetite for a range of asset classes, property and longer-term investments, subject to careful due diligence and an emphasis on security as well as matching with the Council’s required liquidity profile. High appetite for high volatility investments as long as this is within a balanced portfolio so that the overall risk exposure is minimised. Medium risk for consideration of emerging markets with a lower appetite for capital growth oriented investments versus income generating investments. No appetite for currency risk.	5 x 4 = 20	Reporting - New legislation and consultation. Policy Work. Lobbying Central Government. Medium Term Financial Strategy. Corporate Planning / Service Planning. Budget Process / Budget Monitoring. Monitoring impact of the business rates retention. Annual review of the Council's reserves. Timely agreement of the annual Localised Council Tax Support Scheme. Balanced budget agreed. Growth forecasting models. Business cases for commercialisation of assets to deliver future income and efficiencies. Annual review of fees and charges. Monitoring of savings and additional income.	4 x 3 = 12 ↓		3 x 3 = 9	Fees and Charges for 2025/26 were approved by Full Council 18 December 2024. A full review of the localised Council Tax support scheme has been undertaken and was approved by Full Council on 29 January 2025. Budget agreed at Full Council on 19 February 2025. Alongside this the updated Treasury Management Strategy, Capital Strategy, Council Tax Discretionary Reduction (Hardship Relief) Policy and Non-Domestic (Business) Rates Policy were approved. Period 10 budget monitoring report will forecast a balanced position for 2024/25 as action has been taken and income levels have improved.	Tina Stankley

CR 024 People Resources

Corporate Objective	1. Description of Risk or potential event 2. Cause of risk 3. Consequence of risk happening 4. Risk category 5. Risk appetite	Inherent risk score I x L	Existing Controls	Residual Risk Score and change of direction	Action (to achieve target score)	Target Score	Progress update	Lead Officer
<p>Council: Effective &amp; Efficient: 5 Creating a culture that empowers and fosters an ambitious, motivated workforce</p> <p>Page 109</p>	<ol style="list-style-type: none"> <li>1. Failure to retain and recruit adequately trained and experienced staff.</li> <li>2. Employment market conditions.</li> <li>3. Negative impact on corporate plan, business transformation, performance and delivery.</li> <li>4. Primary – A Financial, Secondary - D Operational (including capacity/ delivery/ resources/ health &amp; safety)</li> <li>5. Medium appetite for BAU (Business as Usual) operational risks with staff empowered to make decisions. Low appetite for operational risks such as pricing errors, errors in administration, IT, cybersecurity etc.</li> </ol>	4 x 3 = 12	<p>Corporate Planning / Service Planning. Review Pay Policy. Review relocation policy. Employee Referral Scheme. Market Pay Review report. Apprenticeship programme. Check-in process. New Ways of Working - Policy Updated Recruitment Guidelines for Hiring Managers and Employees. Additional information and guidance to support employees when applying for roles at NNDC.</p>	<p>2 x 3 = 6 →</p>	<p>Workforce and Development People Strategy has been drafted and will be approved in early 2025. A Learning and Development Strategy is being developed alongside. The aim of this strategy will be to retain current employees. Agile Working Policy – drafted and revisions being made.</p>	2 x 2 = 4	<p>People Strategy and Learning and Development Strategy have been presented to CLT. Revisions are being made before it is presented to Cabinet for approval. New ways of Working Policy under review and to be replaced by Agile Working Policy.</p>	Susan Sidell

CR 025 Contract Failure

Corporate Objective	1. Description of Risk or potential event 2. Cause of risk 3. Consequence of risk happening 4. Risk category 5. Risk appetite	Inherent risk score I x L	Existing Controls	Residual Risk Score	Action (to achieve target score)	Target Score	Progress update	Lead Officer
Council: Effective & Efficient: 1 Managing our finances and contracts robustly to ensure best value for money	1. The Council has a number of contracts for service delivery. 2. Failure of a contractor 3. Increased costs and operational disruption. 4. Primary – D Operational (including capacity/ delivery/ resources/ health & safety), Secondary – H Reputational 5. Medium appetite for BAU (Business as Usual) operational risks with staff empowered to make decisions.	4 x 4 = 16	Procurement Strategy. Procurement Framework. Joint procurement protocol and opportunities for joint/shared procurement with other authorities. Advice for external suppliers. Procurement Officer post established. Contract monitoring and management.	3 x 3 = 9 →		2 x 2 = 4	New waste and contracts manager recruited and starting shortly (spring 2025)	Tina Stankley

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CR 026 Impact of Economic fluctuations on the North Norfolk economy

Corporate Objective	<ol style="list-style-type: none"> <li>Description of Risk or potential event</li> <li>Cause of risk</li> <li>Consequence of risk happening</li> <li>Risk category</li> <li>Risk appetite</li> </ol>	Inherent risk score I x L	Existing Controls	Residual Risk Score and change of direction	Action (to achieve target score)	Target Score	Progress update	Lead Officer
Economy: Thriving Business: 2 Providing support to allow rural businesses to thrive, recognising that many of our larger employers operate outside of our main towns	<ol style="list-style-type: none"> <li>Inability of the local economy to adapt to the fluctuations.</li> <li>Fluctuations in the Local, National and Global economies.</li> <li>Local Economic position- impact on NNDR, revenue streams, higher demand for services, business failure, increased unemployment, and deprivation. National Economic position - central government funding challenges. Global Economic position - potential negative impact on council investments resulting in reduced income.</li> <li>Primary – C Credit and counterparty, Secondary - D Operational (including capacity/ delivery/ resources/ health &amp; safety)</li> <li>High appetite for exposure to local and national economic growth. No appetite for exposure to global growth, interest rate risk, inflation risk, geopolitical and tail risk events.</li> </ol>	2 x 3 = 6	Close engagement with businesses.  Operation of the Council Tax Hardship Fund.  Economic Growth Team maintain contact with key businesses to monitor issues and provide support.  Monitor the need for temporary accommodation and ensure suitable provision.  Economic Growth Strategy – adopted early 2024.  UK Shared Prosperity Fund and Rural England Prosperity Fund.  Liaison with Growth Hub and with DWP.	2 x 3 = 6  →		2 x 2 = 4	We are closing the existing UKSPF and REPF programmes. Our programme for the transitional year of UKSPF funding has been agreed. A new approach to business engagement is commencing March 2025.	Rob Young

CR 028 Governance failures

Corporate Objective	1. Description of Risk or potential event 2. Cause of risk 3. Consequence of risk happening 4. Risk category 5. Risk appetite	Inherent risk score I x L	Existing Controls	Residual Risk Score and change of direction	Action (to achieve target score)	Target Score	Progress update	Lead Officer
<p>Council: Effective &amp; Efficient: 4 Ensuring that strong governance is at the heart of all we do</p> <p>Page 112</p>	<ol style="list-style-type: none"> <li>Lack of governance, inadequate implementation and enforcement of governance.</li> <li>Ignorance or non-observance of the Council's agreed governance protocols</li> <li>Poor or illegal decision making.</li> <li>Primary – F Environmental and Social, Secondary - H Reputational</li> <li>No appetite for environmentally negative risks or for social risks</li> </ol>	4 x 3 = 12	<p>Corporate Planning / Service Planning. Clear robust corporate governance framework. Monitoring Officer actions to ensure governance risk is minimised. Section 151 Officer actions to ensure governance risk is minimised. Constitution/Standing Orders/Scheme of Delegations. Committee report templates. Member/ Officer Protocol. Operation of Overview and Scrutiny Committee. Annual Governance Statement supported by assurance framework. Operation of Standards Committee. Annual Monitoring Officer Report. Head of Internal Audit assurance. Audit programme. Operation of Constitution Working Party. Annual Assurance Statements. Annual Audit Report. Member and Officer training. Fortnightly Statutory Officer meetings. Monitoring Officer attending CLT meetings.</p>	<p>2 x 2 = 4</p> <p>→</p>	<p>Evaluate Improvement and assurance framework self-assessment from the LGA as a potential replacement for the Self-assessment assurance statements process.</p> <p>Ensuring there are sufficient staff for S151 Officer and Monitoring Officer</p>	2 x 2 = 4	<p>The review of the Constitution is currently taking place with some draft changes to go to the March Constitution Working Party meeting.</p> <p>The Monitoring Officer has completed her Annual Monitoring Officer report which addresses issues of governance and decision making at the Council. This was presented to Governance Risk and Audit Committee at their meeting in December 2024.</p> <p>Balanced budget agreed by Full Council on 19 February 2025.</p> <p>Training in Risk Management and Treasury Management has recently been provided for relevant Members and Officers.</p>	Tina Stankley/ Cara Jordan

CR 029 Poor reputation of the Council in the Community

Corporate Objective	1. Description of Risk or potential event 2. Cause of risk 3. Consequence of risk happening 4. Risk category 5. Risk appetite	Inherent risk score I x L	Existing Controls	Residual Risk Score and change of direction	Action (to achieve target score)	Target Score	Progress update	Lead Officer
Council: Effective & Efficient: Quality Customer Service: 3 Improving communication with residents via all communication channels  Page 113	1. The Council is perceived as inefficient, unresponsive to local need and/ or not transparent. 2. Related to the Council's dealings, interests and performance, and the impact of adverse outcomes. 3. The Council's reputation is adversely affected, and public confidence reduced. 4. Primary – H Reputational, Secondary - E Strategic. 5. High risk appetite in respect of national media coverage, medium risk appetite for local media coverage and no risk appetite where social media and internal reputation are concerned.	3 x 4 = 12	Develop and Implement a Communications Strategy. Clear robust corporate governance framework. 3.1.2 Review and refine our Customer Strategy. Training including FOI training. Dedicated PR & Communications Team Local Code of Corporate Governance Updating complaint handling process to match the Local Government Ombudsman code of practice. – due to be implemented shortly. Performance and Productivity Oversight Board is reviewing complaint response performance.	2 x 3 = 6 →	Review the Customer Service Strategy, Revise the Constitution. Complaint handling guide. Complaint response letters templates guide and templates developed and being shared with managers before implementation. Further training activity in relevant areas. A new complaint handling software solution is being developed through C3.	2 x 2 = 4	NNDC are a pilot authority for the LGSCO complaints code of practice revision. Pilot meetings being attended by the Director for Communities. Consideration is being given to a complaints manager type role as part of compliance with the LGCSO code of practice.	Steve Hems



CR 034 Not achieving the Net Zero 2030 target

Corporate Objective	1. Description of Risk or potential event 2. Cause of risk 3. Consequence of risk happening 4. Risk category 5. Risk appetite	Inherent risk score I x L	Existing Controls	Residual Risk Score	Action (to achieve target score)	Target Score	Progress update	Lead Officer
Greener: Net Zero: 1 Continuing our own annual emissions reductions to reach Net Zero by 2030	<ol style="list-style-type: none"> <li>Not delivering the Climate Action Plan or parts of it. Current Climate Action Plan will not achieve net zero target. Contractors unable to deliver services with net zero carbon.. All Council input not achieved. Failing to secure contracts that do not result in net zero.</li> <li>Inaction/ inability to reduce emissions to net zero.</li> <li>Not achieving net zero by 2030. Impact on the reputation of the Council. Financial impact - needing to offset emissions.</li> <li>Primary – E Strategic, Secondary – F Environmental and Social and H Reputational</li> <li>High appetite for strategic initiatives, where there is a direct gain to the Council's revenues or the ability to deliver its statutory duties more effectively and efficiently. Low appetite for initiatives and projects which sit outside of the Corporate Plan and Delivery Plan.</li> </ol>	4 x 5 = 20	<p>Delivering NZSAP and considering the formation of a decarbonisation board.</p> <p>Formal review of NZSAP every two years. Update and adapt the plan to meet the net zero target.</p> <p>Continual monitoring of the delivery of the NZSAP as a major project through the project board.</p> <p>Quarterly monitoring delivery through the Performance Management Framework.</p> <p>Opportunities to offset from general operations and developments.</p> <p>Ensure net zero considerations are at the forefront of all Council decision making.</p> <p>Decarbonisation board meeting regularly.</p> <p>Ensure all staff and Members are carbon aware - training programme.</p> <p><b>Introduce carbon pricing across all workstreams - implemented this quarter</b></p> <p><b>Solar panels installed at Victory Leisure Centre. Completed December 2024 – implemented this quarter.</b></p>	<p>4 x 3 = 12</p> <p>→</p>	<p>Additional investment in renewable generation and/ or other offsetting initiatives.</p> <p>Introduce climate impact assessment tool.</p> <p>Embed staff climate emergency group.</p>	4 x 3 = 12	<p>External funding bids for renewable generation have been submitted.</p> <p>Trial of EV pool cars started May 2024 and running until February 2025.</p> <p>Review of business travel arrangements being undertaken.</p> <p>FLASH (Fakenham Leisure and Sports Hub) – sustainable features under consideration e.g. gas boilers v. air source heat pump.</p> <p>Setting up workshops to determine priorities and targets in light of Local Government Review.</p>	Martyn Fulcher



CR 035 Failure to deliver the Local Plan

Corporate Objective	1. Description of Risk or potential event 2. Cause of risk 3. Consequence of risk happening 4. Risk category 5. Risk appetite	Inherent risk score I x L	Existing Controls	Residual Risk Score and change of direction	Action (to achieve target score)	Target Score	Progress update	Lead Officer
Statutory obligation and all Corporate Plan Priorities	<ol style="list-style-type: none"> <li>Loss of key staff, changes in legislation and political expectations</li> <li>Local Plan process being delayed.</li> <li>Failure to deliver corporate objectives for all themes.</li> <li>Primary – D Operational (including capacity/ delivery/ resources/ health &amp; safety), Secondary – E Strategic and H Reputational</li> <li>High appetite for strategic initiatives, where there is a direct gain to the Council's revenues or the ability to deliver its statutory duties more effectively and efficiently. Low appetite for initiatives and projects which sit outside of the Corporate Plan and Delivery Plan.</li> </ol>	4 x 5 = 20	<p>Effective project management.</p> <p>Ensuring there is a pool of suitably skilled and knowledgeable Planning staff that can be called on to contribute to the Local Plan process.</p> <p>Member Training.</p> <p>Following the departure of the Planning Policy Manager transitional arrangements have been put in place (Spring 2024)</p> <p>Responding to the Planning Inspectors letters.</p>	<p>3 x 3 = 9</p> <p>→</p>	Local Plan adopted.	2 x 2 = 4	<p>Local Plan – further examination scheduled for April 2025.</p> <p>Councillors have been briefed and a press release issued.</p> <p>It is recommended that this risk be reviewed to relate to the adoption of the new Local Plan and when and if the plan is adopted the risk is replaced with one relating to the delivery of the plans ambitions.</p>	Russell Williams

CR 036 Cromer and Mundesley Coastal Management Schemes

Corporate Objective	1. Description of Risk or potential event 2. Cause of risk 3. Consequence of risk happening 4. Risk category 5. Risk appetite	Inherent risk score I x L	Existing Controls	Residual Risk Score	Action (to achieve target score)	Target Score	Progress update	Lead Officer
Greener: Coast: 2 Implementing the Cromer and Mundesley Coast Protection Schemes  Page 116	1. Additional application made for Cromer. This may not be approved. Costs will increase as a result of delays. Difficulties and delays in receiving consents will have an impact on timescales and costs. 2. Funding, consents. 3. Funding – rescope the project, Consents – increased costs and programme delays and subsequent cost revisions leading to funding issues. 4. Primary – A Financial, Secondary - D Operational (including capacity/ delivery/ resources/ health & safety), H - Reputational, I – Project 5. High appetite for strategic initiatives, where there is a direct gain to the Council’s revenues or the ability to deliver its statutory duties more effectively and efficiently. Low appetite for initiatives and projects which sit outside of the Corporate Plan and Delivery Plan.	5 x 4 = 20	Project risk register and management of risks monitored monthly. Monthly project meetings with contractor. Regular risk reduction meetings. The risk overseen by the project board. Retaining the design consultant during the project -implemented in the previous quarter. Close liaison with the contractor to identify engineering options has been agreed and is ongoing. Alternative funding sources are being explored.	4 x 4 = 16  →		3 x 3 = 9	Construction is progressing on both schemes according to the planned programme. Cromer is forecast to be complete in spring 2025 and the Mundesley part of the scheme is due to complete summer 2025. Submitted a business case to the Regional Flood and Coastal Committee requesting additional funding. Decision postponed until April 2025. Variation applications have been made to the Environment Agency for both Cromer and Mundesley for contingency draw down to reduce the risk of funding gaps.	Tamzen Pope

CR 037 High cost and resource issues from prosecutions, enforcement action and litigation

Corporate Objective	1. Description of Risk or potential event 2. Cause of risk 3. Consequence of risk happening 4. Risk category 5. Risk appetite	Inherent risk score I x L	Existing Controls	Residual Risk Score and change of direction	Action (to achieve target score)	Target Score	Progress update	Lead Officer
Corporate Plan and statutory duties	<ol style="list-style-type: none"> <li>Statutory obligation to investigate and apply enforcement action including health and safety, food safety, licensing, environmental protection, planning. Public suing NNDC, Equality Act.</li> <li>Requirement to take costly action in financial and other resource terms 2.</li> <li>Potential overspends not budgeted for. Not being able to carry out statutory and non-statutory functions due to the large call on staff resources. Also, a risk if decide not to take enforcement action – risk of Judicial Review and to reputation</li> <li>Primary=A Financial, Secondary=D Operational (including capacity/delivery/resources/health &amp; safety) E Strategic F Environmental and Social G Governance H Reputational</li> <li>Medium appetite for BAU (Business as Usual) operational risks with staff empowered to make decisions.</li> </ol>	4 x 3 = 12	<p>Case decision making process.</p> <p>Apply two stage evidential and public interest tests</p> <p>Enforcement Policy</p> <p>Apply HSE enforcement matrix</p> <p>Liaise with relevant Portfolio Holder</p> <p>Refer to constitution for procedures</p> <p>EH reserve</p> <p>Staff training in understanding and interpreting legislation</p> <p>Regular inspections</p> <p>General reserve maintained at recommended levels.</p> <p>Qualified lawyers and officers under their supervision conduct legal case.</p>	<p>3 x 2 = 6</p> <p>→</p>	Require resource within the relevant departments, in particular, Environmental and Public Protection, to carry out routine visits regarding health and safety and food hygiene so as to have a preventative impact and potentially reduce the need for prosecution at an early stage.	2 x 2 = 4	<p>The Monitoring Officer gave some detail regarding this risk to the Governance Risk and Audit Committee in December 2024.</p> <p>Assistant Director for Environment and Leisure and the Assistant Director for Governance and Legal have regular discussions to pick up any potential cases of significance.</p>	Cara Jordan

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CR 038 Fakenham Leisure and Sports Hub (FLASH) – threat to building within funding window

Corporate Objective	1. Description of Risk or potential event 2. Cause of risk 3. Consequence of risk happening 4. Risk category 5. Risk appetite	Inherent risk score I x L	Existing Controls	Residual Risk Score and change of direction	Action (to achieve target score)	Target Score	Progress update	Lead Officer
Developing our communities: Promote Health, Wellbeing and Independence for all: 3 Working with partners to promote healthy lifestyles and address the health inequalities faced by our communities.	<ol style="list-style-type: none"> <li>This is a complex project, with a large number of stakeholders and contractors involved.</li> <li>Timeline for building the facility is tight. Completion to draw down funding has to be before the end of March 2026.</li> <li>If the project cannot be delivered on time this could lead to reduced funding being drawn down and not all outcomes being achieved.</li> <li>Primary - A Financial, Secondary - D Operational (including capacity/ delivery/ resources/ health &amp; safety) and H - Reputational</li> <li>High appetite for strategic initiatives, where there is a direct gain to the Council's revenues or the ability to deliver its statutory duties more effectively and efficiently. Low appetite for initiatives and projects which sit outside of the Corporate Plan and Delivery Plan.</li> </ol>	<b>5 x 5 = 25</b>	<p>Project Management processes Liaison with the Ministry of Housing and Local Government (MHCLG) Timeline prepared.</p> <p>Procurement process for consultants, architects, engineers in place. NNDC project team established.</p> <p>External steering group established and monthly meetings taking place. Members of the steering group include NNDC, Everyone Active, local councillors, Fakenham Town Council, MP, Football Foundation, Fakenham Academy.</p> <p>Ensuring decision making follows NNDC protocols. Follow NNDC Procurement Guidance. Procurement Officer support.</p> <p>Risk Management Policy and Framework Project Risk Register – reviewed monthly Review with Director for Resources the NNDC appetite for financial risk relating to this project – risk appetite established. Reporting regularly to MHCLG.</p>	<p><b>4 x 2 = 8</b></p> <p>→</p>		2 x 2 = 4	<p>Full confirmation has been received from MHCLG that the funding will be provided. The first meeting with the MHCLG liaison and quarterly reporting requirements have been submitted by NNDC.</p> <p>The procurement of the main contractor process has been completed and contract awarded.</p> <p>The amended timeline has been submitted to MHCLG for approval.</p> <p>The Council is dealing with minor objections to the planning application.</p> <p>The route to sign if of RIBA stage 4 has been identified and the paperwork associated with it is in preparation.</p>	Steve Hems

CR 039 Rocket House building repair and energy improvement works

Corporate Objective	1. Description of Risk or potential event 2. Cause of risk 3. Consequence of risk happening 4. Risk category 5. Risk appetite	Inherent risk score I x L	Existing Controls	Residual Risk Score and change of direction	Action (to achieve target score)	Target Score	Progress update	Lead Officer
<p>Council: Strong and Responsible – Maximising Opportunity - 3 Increasing the rates of occupation on all council’s commercial properties.</p> <p>Page 119</p>	<ol style="list-style-type: none"> <li>Exceeds capital budget allocated. Works might not be successful in dealing with damp and increasing EPC rating.</li> <li>Building needs repair and energy performance works to be fully lettable.</li> <li>Repairs could not be made as planned. Scaled back action may be necessary. Additional funds may have to be requested. This could cause delays. Unknown additional repair issues arise. Damage due to weather events may occur after any repairs are made.</li> <li>Primary - A Financial, Secondary - D Operational (including capacity/ delivery/ resources/ health &amp; safety), H Reputational</li> <li>High appetite for a range of asset classes, property and longer-term investments, subject to careful due diligence and an emphasis on security as well as matching with the Council’s required liquidity profile.</li> </ol>	4 x 4 = 16	<p>Independent surveys (3) of the building.</p> <p>Budgeted repair costs prepared by independent quantity surveyor.</p> <p>Indicative timeline prepared.</p> <p>Capital budget of £1m approved.</p> <p>Agreement made with a tenant vacating to enable the works to go ahead.</p> <p>Procurement of contractors to do works.</p> <p>Agree and implement contract management process.</p> <p>Valuation advice is being sought regarding the long term lease.</p> <p>Technical advice on waterproofing.</p> <p><b>Project management arrangements – implemented this quarter.</b></p> <p><b>Technical design for repairs – implemented this quarter.</b></p>	<p>3 x 3 = 9</p> <p>→</p>	<p>Reletting of the ground floor vacant area of the building once repairs complete.</p> <p>EPC rating assessment.</p> <p>Cabinet approval planned for new lease agreements during 2025.</p> <p><b>Damp monitoring.</b></p>	2 X 2 = 4	<p>Preparation for the procurement process is taking place.</p> <p>Technical design for repairs started in June 2024.</p> <p>Works have started.</p> <p>Works in the café upstairs has been completed.</p> <p>Responsibility for completing the building works has been passed to Property Services.</p> <p>Instructed Daniel Connel Partnership to carry out damp monitoring and recording over March to May 2025 in the museum area.</p> <p>The same work will be carried out in the public toilets for one month over the same period.</p> <p>The works to the public toilets will then be fast tracked and the works to the museum will take place later as a separate contract to reduce the time the public toilets are unavailable.</p>	Renata Garfoot/ Russell Tanner

CR 040 Management Information System – failure to complete development and maintain when in use

Corporate Objective	1. Description of Risk or potential event 2. Cause of risk 3. Consequence of risk happening 4. Risk category 5. Risk appetite	Inherent risk score I x L	Existing Controls	Residual Risk Score and change of direction	Action (to achieve target score)	Target Score	Progress update	Lead Officer
<p>Council: Strong and responsible - Effective and Efficient - 2 Continuing a service improvement programme to ensure our services are delivered efficiently and</p> <p>Page 120</p> <p>4 ensuring that strong governance is at the heart of all we do</p>	<p>1. Development of the MIS system is not complete or once complete is unable to be supported and maintained.</p> <p>2. MS Office not maintaining tools used to build the system. Charging system changes to make MS Office use uneconomic. Project not being properly managed to the required timescales.</p> <p>3. NNDC is without a system to monitor and present performance, action plan and risk reports</p> <p>4. Primary - G Governance, Secondary – E Strategic</p> <p>5. Low risk appetite in respect of compliance with Council policies, alignment with the Corporate Plan, delegation levels, fraud, transparency and major organizational change programmes. Medium appetite for partnership related risks.</p>	4 x 3 = 12	<p>Project Management process including regular project team meetings</p> <p>Project risk register</p> <p>Documentation of functionality</p> <p>Training for users</p> <p>Training for development and support staff for the system</p>	<p>3 x 2 = 6</p> <p>→</p>	<p>Training of IT staff to maintain the system</p> <p>Senior management support</p> <p>Thorough testing before implementation</p>	2 x 2 = 4	<p>Groups to test the new system are being assembled from across the Council.</p> <p>Demonstrated to CLT.</p> <p>The launch of the system and staff training is planned for April 2025</p>	Tina Stankley

CR 041 Local Government Reorganisation – threat to organisational capacity

Corporate Objective	1. Description of Risk or potential event 2. Cause of risk 3. Consequence of risk happening 4. Risk category 5. Risk appetite	Inherent risk score I x L	Existing Controls	Residual Risk Score and change of direction	Action (to achieve target score)	Target Score	Progress update	Lead Officer
Council: Strong and responsible - Effective and Efficient	1. Capacity issues generated by Devolution and Local Government Reorganisation (LGR) 2. Whether there is sufficient capacity to address the work that will be involved in preparing for LGR including the necessary governance, the structures and finance alongside other emerging issues e.g. the implementation of a separate food waste collection by March 2026. 3. Work will not be able to be progressed with sufficient speed to meet the tight timescales and may impact on the delivery of other work. 4. Primary: D Operational (including capacity/ delivery/ resources/ health & safety) Secondary: E Strategic G Governance H Reputational 5. Medium appetite for BAU (Business as Usual) operational risks with staff empowered to make decisions.	3 x 4 = 12	Work is being done collaboratively across the seven district councils, easing the burden on individual councils. Consultants appointed to deliver options based on common evidence base. Member briefings and regular committee reports Agreement to increase project management support to other projects such as the introduction of food waste. Performance Management Framework compliance.	2 x 4 = 8 new risk	Continuation of joint working with other districts. Member updates Identifying other corporate projects which may need further project management support.	2 x 4 = 8		Steve Blatch



CR 042 Coastwise – delivery within Government financial timeframes

Corporate Objective	1. Description of Risk or potential event 2. Cause of risk 3. Consequence of risk happening 4. Risk category 5. Risk appetite	Inherent risk score I x L	Existing Controls	Residual Risk Score	Action (to achieve target score)	Target Score	Progress update	Lead Officer
Greener: Coast: 1 Realising the opportunities of external funding to secure a sustainable future for our coastal communities through transition and adaptation responses	<ol style="list-style-type: none"> <li>Inability to deliver well considered coastal transition activities within the limited timeframe offered by Government funding windows</li> <li>Urgent need from the government to progress but limited by national funding allocation time frames which don't fit community timeframes, the complexities of the project and development of completely new approaches.</li> <li>Government do not roll forward funding into future years and north Norfolk misses out on the opportunities this funding is enabling.</li> <li>Primary – Financial, Secondaries – Strategic, Environmental and Social, Reputational, Projects</li> <li>High appetite for strategic initiatives, where there is a direct gain to the Council's revenues or the ability to deliver its statutory duties more effectively and efficiently.</li> </ol>	4 x 4 = 16	<p>Ongoing and timely discussions and updates with the Environment Agency</p> <p>Ongoing monitoring of financial forecast and programme</p> <p>Ongoing reporting to Environment Agency and DEFRA</p> <p>Utilisation of Local Adaptation Fund</p> <p>Reprofiling of forecast spend where necessary and possible</p>	4 x 3 = 12 new risk	Approaching Government to extend programme timelines	3 x 3 = 9	If the action of approaching the Government of amendment to timelines is successful, the target score could be achieved.	Rob Goodliffe

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KEY

Impact

Corporate Risk					
Impact Type	Catastrophic 5	Critical 4	Moderate 3	Marginal 2	Negligible 1
<b>Objectives</b>	The key objectives in the Corporate Plan will not be achieved.	One or more Key Objectives in the Corporate Plan will not be achieved.	Significant impact on the success of the Corporate Plan.	Some impact on more than one Service.	Insignificant impact on more than one Service.
<b>Financial Impact (Loss)</b>	Over £1.5m	£500K - £1.5m	£300K - £500K	£20K - £300K	£0-20K

Likelihood ratings and dimensions

Grade	Likelihood	Probability	Timing
5	Very High	Over 90%	Within six months
4	High	60 - 90%	This year
3	Moderate	40 - 60%	Next year
2	Low	10 - 40%	Probably within 15 years
1	Very Low	below 10%	Probably over 15 years

### *Risk Scoring*

Inherent risk score - Impact x Likelihood = Total rating. Risk score if no controls were in place.

Residual Risk Score - Impact x Likelihood = Total Rating. Risk score after current controls are taken into account.

Target Score – Impact x Likelihood = Total Rating. Risk score needed to ensure the risk score matches the risk appetite.

Rating score of 1 to 6 = Green, 8 to 12 = Amber, 15 to 25 = Red.

### *Change of direction*

Rating score the same as the previous quarter →

Rating score higher than the previous quarter ↑

Rating score lower than the previous quarter ↓

### *Categories of risk*

A Financial

B Macroeconomic

C Credit and counterparty

D Operational (including capacity/ delivery/ resources/ health & safety)

E Strategic

F Environmental and Social

G Governance

H Reputational

I Projects

# Agenda Item 12

## Exemptions granted from 18 November 2024 to 12 March 2025

Date	Contractor	Type of Work	Amount (rounded to nearest pound)	Exemption (Chapter 9, Paragraph 11, Constitution)
10/12/24	LG Futures	Model and support on how to complete council tax and business rates accounting in local government. Package includes 25/26 modules alongside access to 24/25 modules for the remainder of the financial year.	£7,995	(c) are of a proprietary type only available from a single supplier, and (e) involve the provision of highly specialised professional legal or other services;
27/01/25	Thompson Reuters	Legal research library renewal. Practical Law is now combined with Westlaw and is now all part of the Thomson Reuters Group. There is only one provider of Practical law and Westlaw therefore an exemption is requested to proceed with renewing this subscription on a 1 year basis	1 year £29,999	(g) are for the supply of goods or services where there is only one supplier and no acceptable alternative
14/02/25	Future Street Smart Waste Ltd	Refurbishment of existing big belly bins	£11,177.79	(g) are for the supply of goods or services where there is only one supplier and no acceptable alternative

### Notes

- The previous period reported to GRAC was for the period 19 August 2024 to 18 November 2024
- In that period 2 exemptions were reported to the Committee.
- The next reporting period to GRAC will follow on from the last reporting period.

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## GOVERNANCE, RISK & AUDIT COMMITTEE – ANNUAL WORK PROGRAMME 2025/2026

Topic	Lead Officer	Comments	Cycle
<b>25 March 2025</b>			
Internal audit plan 2025/26 – Charter & Mandate	Internal Audit – Teresa Sharman		Annual
<i>GRAC self-assessment</i>	<i>Internal Audit – Teresa Sharman</i>	<i>Deferred until action plan from the one we did last year has been completed</i>	Annual
Internal Audit Progress & Follow-up Report	Internal Audit – Teresa Sharman	To review progress on internal audit recommendations	Quarterly
Corporate Risk Register	Director for Resources – Tina Stankley	To review the corporate risk register	Quarterly
Procurement Exemptions Register	Monitoring Officer – Cara Jordan	To review Procurement Exemptions	Quarterly
Review of Council's Asset Register	Director for Resources – Tina Stankley	To review the number and value of Council assets	Committee Request
<b>03 June 2025</b>			
Internal Audit Progress & Follow up report	Internal Audit	To review progress on internal audit recommendations	Quarterly
Annual Report/Opinion & Review of the Effectiveness of Internal Audit	Internal Audit	Tbc – <i>could slip to September</i>	Annual
GRAC self-assessment	Internal Audit	<i>Tbc (see note for March)</i>	Annual
External Audit Interim VFM Report for 2023/24	External Auditor	Tbc – could slip to July meeting	Annual
External Audit Plan for 2023/24	External Auditor	Tbc – could slip to July meeting	Annual
Corporate Risk Register	Director for Resources	To review the corporate risk register	Quarterly
Procurement Exemptions Register	Monitoring Officer	To review Procurement Exemptions	Quarterly
Business Continuity Framework	Resilience Manager – Alison sayer	To review the Business Continuity Framework	Bi-Annual
Treasury Management Half-Yearly report	Director for Resources	To review and recommend to Full Council	Annual
<b>08 July 2025</b>			
Annual Accounts sign-off (tbc)			

## GOVERNANCE, RISK & AUDIT COMMITTEE – ANNUAL WORK PROGRAMME 2025/2026

<b>09 September 2025</b>			
External Audit Results report 2023/2024	External Audit	<i>May slip to December</i>	Annual
Internal Audit Progress & Follow up report	Internal Audit	To review progress on internal audit recommendations	Quarterly
GRAC Annual report	Committee Officer	To review the Committee's work over the previous year (tbc if Committee want to continue with this)	Annual
AGS 2024/2025 & Local Code of Corporate Governance	Director for Resources	To approve the AGS	Annual
Monitoring Officer's Annual Report	Monitoring Officer	To review the MO Annual report	Annual
Corporate Risk Register	Director for Resources	To review the register	Quarterly
Procurement Exemptions Register	Monitoring Officer	To receive the procurement exemptions register	Quarterly
<b>December 2025</b>			
Risk Management Framework	Director for Resources – Tina Stankley	To review and comment on the Risk Management Framework	Annual
Corporate Risk Register	Director for Resources – Tina Stankley	To review the register	Quarterly
Internal Audit Progress & Follow-up Report	Internal Audit – Teresa Sharman	To review progress on internal audit recommendations	
Civil Contingencies Update	Resilience Manager – Alison Sayer	To receive the Civil Contingencies Update	Annual
Business Continuity Framework	Resilience Manager – Alison sayer	To review the Business Continuity Framework	Bi-Annual
Procurement Exemptions Register	Monitoring Officer – Cara Jordan	To review Procurement Exemptions	Quarterly
Committee Self-Assessment Action Plan	Monitoring Officer – Cara Jordan	To complete the action plan	Annual
Treasury Management Strategy	Director for Resources	To review the Annual TMS and recommend to Full Council for approval	Annual
External Audit Plan (Letter) 2025/2026	External Audit		Annual

By virtue of paragraph(s) 5 of Part 1 of Schedule 12A  
of the Local Government Act 1972.

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