

Governance, Risk and Audit Committee



Please contact: Democratic Services

Please email: democraticservices@north-norfolk.gov.uk

Please direct dial on: 01263 516047

22 May 2025

A meeting of the **Governance, Risk and Audit Committee** of North Norfolk District Council will be held in the **Council Chamber - Council Offices** on **Tuesday, 3 June 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 notify the committee clerk 24 hours in advance of the meeting and arrive at least 15 minutes before the start of the meeting. This is to allow time for the Committee Chair to rearrange the order of items on the agenda for the convenience of members of the public. Further information on the procedure for public speaking can be obtained from Democratic Services, Tel: 01263 516047, Email: 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 must inform the Chairman. If you are a member of the public and you wish to speak on an item on the agenda, please be aware that you may be filmed or photographed. This meeting is live-streamed: [NNDC eDemocracy - YouTube](#)

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

Emma Denny
Democratic Services Manager

To: Mr V Platten, Cllr S Bütikofer, Cllr J Boyle, Cllr C Cushing, Cllr A Fletcher, Cllr S Penfold and Cllr V Holliday

All other Members of the Council for information.

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



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

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

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A G E N D A

1. TO RECEIVE APOLOGIES FOR ABSENCE

2. SUBSTITUTES

3. PUBLIC QUESTIONS

To receive public questions, if any.

4. DECLARATIONS OF INTEREST

1 - 6

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

5. ITEMS OF URGENT BUSINESS

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

6. MINUTES

7 - 12

To approve as a correct record, the minutes of the meeting of the Governance, Risk & Audit Committee held on 25th March 2025.

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

13 - 14

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

8. NORTH NORFOLK DISTRICT COUNCIL PROVISIONAL AUDIT PLANNING REPORT, YEAR ENDING 31 MARCH 2025

15 - 60

To receive and consider the Provisional Audit Planning report for the 2024/2025 Audit. The report provides the Governance, Risk and Audit Committee of North Norfolk District Council (the Council) with a basis to review the proposed audit approach and scope for the 2024/25 audit by the Council's External Auditor, EY.

9. INTERNAL AUDIT PROGRESS & FOLLOW-UP REPORT

61 - 98

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

Conclusions: The 2024/25 Internal Audit Plan has been completed, with 15 final reports having been issued. Outstanding recommendations are progressing.

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

The completion of the 2024/25 Internal Audit Plan and the progress of the outstanding recommendations.

Cabinet member(s): All

Ward(s) affected: All

Teresa Sharman 01603 430138

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10. ANNUAL REPORT/OPINION & REVIEW OF THE EFFECTIVENESS OF INTERNAL AUDIT 99 - 130

Summary: This report concludes on the Internal Audit Activity undertaken during 2024/25, provides an annual opinion concerning the Council's framework of governance, risk management and control, concludes on the effectiveness of internal audit and provides key information for the Annual Governance Statement.

Conclusions: The Head of Internal Audit is able to give a reasonable / limited opinion on the framework of governance, risk management and control overall at North Norfolk District Council. Improvement in the control environment is needed.

Recommendation: That the Committee is requested to: -

- Receive and consider the contents of the Annual Opinion Report of the Head of Internal Audit.
- Note that a reasonable / limited audit opinion has been given in relation to the framework of governance, risk management and control for the year ended 31 March 2025.
- Note that the opinions expressed together with significant matters arising from internal audit work and contained within this report should be given due consideration when developing and reviewing the Council's Annual Governance Statement for 2024/25.
- Note the outcomes of the Internal Audit's performance measures and the Quality Assurance and Improvement Programme (QAIP).

Cabinet member(s): All

Teresa Sharman 01603 430138

teresa.sharman@southnorfolkandbroadland.gov.uk

11. TREASURY MANAGEMENT CODE OF PRACTICE 131 - 182

Executive Summary	The Chartered Institute of Public Finance & Accountancy (CIPFA) revised its Code of Practice for Treasury Management and recommends the Council formally adopts the clauses identified in this report.
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Options considered	The adoption of these Clauses is necessary to comply with the CIPFA Code of Practice for Treasury Management in the Public Services.
Consultation(s)	Cabinet Member Section 151 Officer
Recommendations	That the Governance Risk and Audit Committee recommends that Full Council formally adopt the updated Treasury management Code of Practice.
Reasons for recommendations	<p>The adoption of these Clauses is necessary to comply with the CIPFA Code of Practice for Treasury Management in the Public Services.</p> <p>The 2021 clauses were not formally adopted through Full Council (although enacted) due to vacancies in Finance staff at the time of CIPFA's implementation.</p>
Background papers	Treasury Management Code of Practice 2009 (last CIPFA update).
Wards affected	All
Cabinet member(s)	Cllr Lucy Shires
Contact Officer	Daniel King – Assistant Director Finance & Assets Daniel.King@north-norfolk.gov.uk

12. TREASURY OUTTURN REPORT 2024/25

183 - 208

Executive Summary	This report sets out the Treasury Management activities undertaken during 2024/25 compared with the Treasury Management Strategy for the year.
Options considered	For the Council to comply with the CIPFA Prudential Code for Capital Finance in Local Authorities (Prudential Code) and CIPFA Treasury Management in the Public Services Code of Practice an outturn report must be presented to Members to inform them of the outcome of the Treasury Management activity for the year. Therefore, no other option has been considered.
Consultation(s)	Link Treasury Services have provided the economic information in Appendix A of this report.

Recommendations	That Governance Risk and Audit Committee reviews and recommends the outturn position to Full Council for approval.
Reasons for recommendations	The Treasury Management activity for the year requires approval by Full Council for the Council to comply with the CIPFA Treasury Management and Prudential Codes.
Background papers	This report refers to the Council's Treasury Management Strategy 2024/25.

Wards affected	All
Cabinet member(s)	Cllr. Lucy Shires
Contact Officer	Claire Waplington Claire.Waplington@north-norfolk.gov.uk

13. CORPORATE RISK REGISTER

To receive and comment on the Corporate Risk Register.
Please note that this item will follow

14. PROCUREMENT EXEMPTIONS

209 - 210

To receive the Procurement Exemptions Register for the period 12 March to 20 May 2025.

15. GOVERNANCE, RISK AND AUDIT COMMITTEE WORK PROGRAMME 211 - 212

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

16. 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 _ of Part I of Schedule 12A (as amended) to the Act."