

# Governance, Risk and Audit Committee



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Date Not Specified

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, 2 June 2026** 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](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 must inform the Chairman. If you are a member of the public and you wish to speak on an item on the agenda, please be aware that you may be filmed or photographed.

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

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

**To:** Cllr S Bütikofer, Cllr A Fletcher, Cllr C Cushing, Cllr V Holliday, Cllr S Penfold, Cllr W Fredericks and Platten

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 24<sup>th</sup> March 2026.

**7. EXTERNAL AUDITORS ANNUAL REPORT (AAR) 2024/25**

13 - 46

To receive and consider the External Auditors Annual Report (AAR) for 2024/2025.

**8. EXTERNAL AUDIT PLAN 2025/2026**

47 - 96

To receive and consider the Provisional Audit Planning report for the 2025/2026 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 2025/26 audit by the Council's External Auditor, EY.

**9. INTERNAL AUDIT PROGRESS & FOLLOW-UP REPORT**

97 - 136

This report provides details of progress with the 2025/26 Internal audit Plan and outstanding recommendations.

The Committee is requested to receive and note progress with the 2025/26 Internal Audit Plan and outstanding recommendations.

**10. ANNUAL REPORT/OPINION & REVIEW OF THE EFFECTIVENESS OF INTERNAL AUDIT**

137 - 162

This report concludes on the Internal Audit Activity undertaken during 2025/26, 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.

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 audit opinion has been given in relation to the framework of governance, risk management and control for the year ended 31 March 2026.
- 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 2025/26.
- Note the outcomes of the Internal Audit's performance measures and the Quality Assurance and Improvement Programme (QAIP).

**11. TREASURY MANAGEMENT OUTTURN REPORT** 163 - 190

The report sets out the Treasury Management activities undertaken during 2025/26 compared with the Treasury Management Strategy for the year.

To review and recommend to Full Council

**12. MAJOR PROJECTS OVERSIGHT BOARD REPORT MAY 2026** 191 - 198

Major Projects Oversight Board update

The Committee is asked to note the report

**13. CORPORATE RISK REGISTER** 199 - 230

To receive and comment on the Interim Corporate Risk Register

**Corporate risks proposed for removal from the register:**

**CR 035** - Failure to achieve adoption of the Local Plan is recommended to be removed from the Corporate Risk Register as the Local Plan was adopted at a Full Council meeting on the 17 December 2025 and the period of potential legal challenge has now passed.

**Corporate risks recommended for addition to the register:**

That a new corporate risk **CR 046** is developed to reflect that following the adoption of the Local Plan the Government has introduced a requirement to review all adopted Local Plans and for local planning authorities to prepare new-style Local Plans under the Planning and Compulsory Purchase Act (PCPA) 2004, as modified by the Levelling-up and Regeneration Act (LURA) 2023 and Local Planning Regulations 2026.

**14. UPDATE FROM THE PERFORMANCE AND PRODUCTIVITY OVERSIGHT BOARD** 231 - 234

Mid-Year Update from the Performance and Productivity Oversight Board – June 2026

The Committee is asked to note the update.

**15. PROCUREMENT EXEMPTIONS REGISTER 235 - 236**

To review Procurement Exemptions

**16. GOVERNANCE, RISK AND AUDIT COMMITTEE UPDATE AND ACTION LIST 237 - 238**

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

**17. GOVERNANCE, RISK AND AUDIT COMMITTEE WORK PROGRAMME 239 - 240**

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

**18. 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.”