

# Governance, Risk and Audit Committee



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7<sup>th</sup> June 2021

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, 15 June 2021** at **2.00 pm**.

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

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

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

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

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

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

All other Members of the Council for information.

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



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

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

**Chief Executive:** Steve Blatch

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## A G E N D A

**1. TO RECEIVE APOLOGIES FOR ABSENCE**

**2. SUBSTITUTES**

**3. PUBLIC QUESTIONS**

To receive public questions, if any.

**4. 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.

**5. DECLARATIONS OF INTEREST**

1 - 2

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.

**6. MINUTES**

3 - 18

To approve as a correct record, the minutes of the meetings of the Governance, Risk & Audit Committee held on 9<sup>th</sup> and 25<sup>th</sup> March 2021.

7. **PROGRESS REPORT ON INTERNAL AUDIT ACTIVITY: 26 FEBRUARY 2021 TO 7 JUNE 2021** 19 - 52

**Summary:** This report examines the progress made between 26 February 2021 to 7 June 2021 in relation to delivery of the annual internal audit plan for 2020/21.

**Conclusions:** The revised Internal Audit plan for 2020/21 has been completed.

**Recommendations:** **It is recommended that the Committee notes the outcomes of the audits completed between 26 February 2021 to 7 June 2021.**

Cabinet member(s):  
All

Ward(s) affected:  
All

Contact Officer, telephone number, and e-mail: Faye Haywood  
01508 533873,  
[fhaywood@s-norfolk.gov.uk](mailto:fhaywood@s-norfolk.gov.uk)

8. FOLLOW UP ON INTERNAL AUDIT RECOMMENDATIONS 21 53 - 64  
NOVEMBER 2020 TO 31 MARCH 2021

**Summary:** This report provides an overview of progress made in implementing agreed audit recommendations due for completion between 21 november 2020 to 31 march 2021.

**Conclusions:** Progress continues to be made in addressing audit recommendations.

**Recommendations:** **It is recommended that the Committee notes management action taken to date regarding the delivery of audit recommendations.**

Cabinet member(s):  
All

Ward(s) affected:  
All

Contact Officer, telephone number, and e-mail: Faye Haywood, Internal Audit Manager for North Norfolk DC  
01508 533873, [fhaywood@s-norfolk.gov.uk](mailto:fhaywood@s-norfolk.gov.uk)

**Summary:** This report concludes on the internal audit activity undertaken during 2020/21, it provides an annual opinion concerning the organisation's framework of governance, risk management and control and concludes on the effectiveness of internal audit and provides key information for the annual governance statement.

**Conclusions:** On the basis of Internal Audit work performed during 2020/21, the Head of Internal Audit is able to give a reasonable (positive) opinion on the framework of governance, risk management and control overall at North Norfolk District Council.

- Recommendations:**
- 1. Receive and consider the contents of the Annual Report and Opinion of the Head of Internal Audit.**
  - 2. 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 2021.**
  - 3. 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 2020/21.**
  - 4. Note the conclusions of the Review of the Effectiveness of Internal Audit.**

Cabinet member(s):  
All

Ward(s) affected:  
All

Contact Officer, telephone Emma Hodds, Head of Internal Audit  
number, and e-mail: 01508 533791,  
[ehodds@s-norfolk.gov.uk](mailto:ehodds@s-norfolk.gov.uk)

**Summary:** This report provides an overview of the stages followed prior to the formulation of the strategic internal audit plan for 2021/22 to 2024/25 and the annual internal audit plan for 2021/22. The annual internal audit plan will then serve as the work programme for the council's internal audit services contractor; ttaa ltd. It will also provide the basis for the annual audit opinion on the overall adequacy and effectiveness of North Norfolk District Council's framework of governance, risk management and control.

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

**Recommendations:** It is recommended that the Committee notes and approves:

- a) the Internal Audit Charter**
- b) the Internal Audit Strategy**
- c) the Strategic Internal Audit Plans 2021/22 to 2024/25; and**
- d) the Annual Internal Audit Plan 2021/22.**

Cabinet member(s):  
All

Ward(s) affected:  
All

Contact Officer, telephone number, and e-mail: Emma Hodds, Head of Internal Audit for North Norfolk DC  
01508 533791,  
[ehodds@s-norfolk.gov.uk](mailto:ehodds@s-norfolk.gov.uk)

**11. GOVERNANCE, RISK AND AUDIT COMMITTEE UPDATE AND ACTION LIST 113 - 116**

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

**12. GOVERNANCE, RISK AND AUDIT COMMITTEE WORK PROGRAMME 117 - 118**

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

**13. 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 \_ part 1 of schedule 12A (as amended) to the Act.”