

Annual Governance Statement 2023/24 (Appendix A)

Executive Summary

As the Leader and Chief Executive of North Norfolk District Council we would like to present our Annual Governance Statement for 2023-2024.

The Council's vision is centred around Putting North Norfolk and its Communities first. The Council is one that places the environment and its communities at the heart of everything that it does, particularly for those in rural villages, businesses, those affected by the housing crisis, and in facing the unique challenges that our unique environment brings. Our Corporate Plan 2023-2027 sets out how we aim to achieve this.

Good governance remains essential to the Council's ability to deliver its vision and achieve our aims set out in our Corporate Plan. Our Annual Governance Statement for the period April 2023 to March 2024 covers what governance arrangements and what systems we have had in place during the year to ensure that we continue to improve and continue to comply with the principles of good governance embedded within our Local Code of Governance (our governance framework). These are:

- Behaving with integrity
- Ensuring openness and engagement
- Working together to establish a viable and clear direction for the future
- Identifying and delivering the actions that are required to ensure the Council achieves its goals
- Developing the Council's capacity to deliver its intended outcomes by ensuring it has the right people in the right place at the right time
- Managing risks and performance through robust internal control and strong public financial management
- Implementing good practices in transparency, reporting and audit to deliver effective accountability

The Council is not only committed to these core principles of good governance but also to seeking ways in which we can continue to improve service delivery and in finding solutions to any issues identified. The Council has been through a challenging year with the demand for services not only increasing but also placing increasing pressure on our budgets. However despite this we can report that there haven't been any significant governance issues identified during our annual review and our governance arrangements remain fit for purpose. Areas of improvement have been identified and action has been taken to make these improvements. The main areas for improvement being that as part of the implementation of the Planning Improvement Plan there will be a need to review and update the governance arrangements within that area and that we will continue to review our partnership and contract management arrangements to ensure that we obtain good value for money and sound use of the council's assets. We will continue to seek out areas for improvement during the coming year so that we can be satisfied that good governance remains an essential element in all that we do.

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1. RESPONSIBILITY

- 1.1. North Norfolk District Council (NNDC) must conduct its business in a lawful and compliant way. It must safeguard public money ensuring that it is properly accounted for and used economically, efficiently and effectively. The Council should be transparent in its service delivery. The Council also has a duty (under the Local Government Act 1999) to continuously seek to make improvements in the way in which it delivers its services and about economy, efficiency and effectiveness.
- 1.2. The governance arrangements in place ensure that the Council conducts its business and delivers its services by
- Operating in a lawful, compliant, honest and transparent way.
 - Safeguarding public money ensuring that it is properly accounted for that best value is achieved in spending this money.
 - Having in place proper and adequate arrangements for managing risk.
 - Identifying opportunities to develop and improve what it does
 - Providing the opportunity for challenge and scrutiny, accepting that challenge and learning from it.
- 1.3. The Council has a Local Code of Corporate Governance, which is based on the '*Delivering Good Governance in Local Government: Framework*' (CIPFA/Solace, 2016) ('the Framework'). A copy of the Council's current Local Code can be found on our website. This statement shows how the Council has complied with the Framework and meets the statutory requirement to publish an Annual Governance Statement (AGS). The statement is prepared in accordance with proper practices for internal control and is reviewed annually or more frequently as required. In addition, NNDC's framework for delivering good corporate governance is embedded within its Constitution, policies and procedures.

2. THE PURPOSE OF THE GOVERNANCE FRAMEWORK

- 2.1. The governance framework comprises the systems, processes, culture and values by which the authority is directed and controlled and its activities through which it accounts to, engages with and leads the community. It enables the Council to monitor the achievement of its strategic objectives and to consider whether those objectives have led to appropriate, cost-effective service delivery.
- 2.2. The system of internal control is a significant part of that framework and is designed to manage risk to a reasonable level. It cannot eliminate all risk and can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is a continuous process

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- to identify and prioritise risks that may prevent the achievement of the Council's policies, aims and objectives,
- to evaluate the likelihood and impact should those risks be realised and
- to manage those risks efficiently, effectively and economically.

3. THE GOVERNANCE FRAMEWORK – THE SEVEN CORE PRINCIPLES

- 3.1. The Council's governance framework is based on the following core principles (as recommended in the CIPFA/SOLACE 2016 Framework);
- Behaving with integrity, demonstrating strong commitment to ethical values and respecting the rule of the law;
 - Ensuring openness and comprehensive stakeholder engagement;
 - Defining outcomes in terms of sustainable economic, social and environmental benefits;
 - Determining the interventions necessary to optimise the achievement of the intended outcomes;
 - Developing the entity's capacity, including the capability of its leadership and the individuals within it;
 - Managing risks and performance through robust internal control and strong public financial management and;
 - Implementing good practices in transparency, reporting and audit to deliver effective accountability.
- 3.2. Our Local Code of Corporate Governance explains how good governance supports the Council and shows what we aim to achieve by following the seven core principles, along with the tools we use to support our compliance. It goes on to identify the behaviours and actions that can demonstrate our compliance with the code, how we put this into practice and the source documents, policies, procedures and frameworks that enable us to evidence compliance.
- 3.3. ***Our Vision and Priorities***
- Our Vision is ' – "Making North Norfolk a fantastic place to live, work, do business and visit"
- Our Mission statement facilitates this through us '. "Engaging with our communities to create a fair and inclusive North Norfolk where local people can secure quality homes and good jobs whilst protecting and conserving our environment and leading on Net Zero development".
- Our Vision and Mission for North Norfolk is supported by four values:-
- Fairness – We respect people and treat everyone fairly
- Ambition – We welcome new challenges and embrace change

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Integrity – We are open and honest and listen

Resourcefulness – We strive to be efficient with our resources

To help us deliver this vision we have produced our Corporate Plan 2023-2027 that reflects the priorities and high-level outcomes for the North Norfolk area over a four-year period.

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3.4. **Quality of Services**

The Council has an established Performance Management Framework, which sets out how it monitors both performance and the delivery of its objectives, Quarterly performance reviews are presented to Cabinet and the Overview and Scrutiny Committee. We publish information about our performance. This includes agreeing an annual [Delivery Plan](#) against which performance is monitored to show progress in delivering the plan.

3.5. **Constitution and Responsibilities**

The Constitution is a comprehensive document which sets out the clearly defined structure for the Council's organisational and decision-making arrangements based upon a Cabinet/Executive model. In essence the different roles can be summarised as follows:

- Council decides upon certain policies and other specialist functions that cannot be delegated elsewhere e.g. the setting of the council tax;
- Cabinet is allocated authority by Council to approve policies not reserved for consideration by Council, deliver policies and to take most significant executive decisions;
- Cabinet follows a [Work Programme](#) which is updated on monthly to include details of forthcoming decisions for up to three months ahead;
- All executive decisions are recorded in a [Decision List](#), with formal minutes being available for public inspection;
- The work of the Cabinet and the Council is supported by the Overview and Scrutiny Committee and its task and finish groups
- The Overview and Scrutiny Committee has its own work programme to review Council services in addition to scrutinising the work of the Cabinet. It can 'call-in' a decision which has been made by the Cabinet but not yet implemented;
- The Governance, Risk and Audit Committee (GRAC) is well established and is responsible for the review of the work of the Internal and External Audit functions. It provides independent assurance of the effectiveness of governance arrangements, risk management and financial management processes. It has responsibility for the approval of the Statements of Accounts.
- Separate committees exist for Planning, Standards and Licensing;
- Delegation arrangements to committees, Cabinet and officers are set out in detail within the Constitution; and
- Regular meetings take place between relevant senior officers and Members of the Council to discuss and propose policy.

The Constitution also includes sections on Standing Orders, financial regulations and conduct of meetings. It is reviewed periodically with interim updates made as and when appropriate. There is a significant review of the Constitution underway, involving external consultants to assist this.

3.6. **Codes of Conduct**

The Council has two Codes of Conduct one for Members and one for officers, and a protocol for councillor/officer relationships that can be found [here](#). These have defined the roles and conduct of Members so that they can work successfully together to deliver the Council's vision and high quality services to its residents. The Codes include reference to the need to declare any interests that may conflict with an individual's role at the Council and there are registers for Councillors and officers which are maintained by the Council to record this information.

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3.7. **Complaints**

The Council has a [Whistle-blowing Policy](#) and a [compliments and complaints procedure](#), so that individuals can safely have any referrals fully investigated, properly resolved and learning applied to service delivery. The compliments and complaints procedure is currently being revised to ensure that it includes all the recommendations of the Local Government and Social Care Ombudsman's new code (published in February 2024).

3.8. **Policies, Procedures, Laws and Regulations**

The Council's statutory officers are the Chief Executive (Head of Paid Service), the Monitoring Officer (Assistant Director of Legal and Governance) and the Section 151 Officer (Director for Resources). They are responsible for ensuring the Council acts within the law and in accordance with established policies and procedures. The Section 151 Officer is specifically responsible for the proper discharge of financial arrangements and must advise the Council where any proposal might be unlawful or where expenditure is likely to exceed resources. As well as complying with legislation there is comply with the Chartered Institute of Public Finance and Accountancy (CIPFA) statement on the Role of the Chief Financial Officer (2010) along with other CIPFA codes. The Council has an [Policies, protocols and reports](#) area on its website which contains the policies, protocols and reports where the latest annual reports and policies are held.

3.9. **Development and training needs**

North Norfolk is committed to investing in the staff and Members Staff are valued and given the opportunities to develop and achieve their full potential through the training and development programmes that are in place. The Council supports Members by providing a training and development programme to equip them with the skills needed in carrying out their duties. An example of this is the comprehensive induction programme that was provided for all Members, both new and returning, following the District Council elections held in May 2023.

3.10. **Risk Management**

Risk Management is a planned and systematic approach to the identification, assessment and management of the risks facing the organisation. The Council's [Risk Management Framework](#) shows how the Council manages risk actively when delivering services. All committee reports contain a risk section which must be completed by the officer presenting the report to ensure that Members can consider the risks and opportunities of any recommendations or options. By doing this consideration of risk forms an integral part of all decision making. Training has been provided to Members on risk and risk appetite which is included as part of the Policy.

3.11. **Communication**

The Council places great importance on communicating and consulting with its residents and businesses as it wants to operate in an open and transparent way and it believes public understanding of its work, achievements and services, coupled with consultation with residents is key to maintaining high satisfaction levels. The Council uses its website and a variety of social media channels to publish information and engage with its residents and businesses. The Communications Team also continuously works with the local media to provide information to ensure residents

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are kept informed. The Council continue to publish and distribute a paper copy of a twice yearly residents' newsletter, to every household to ensure that the Council can communicate with everyone.

3.12. **Partnerships**

The Council works in partnership with numerous organisations. These partnership arrangements are governed by the Council's Partnership Governance Framework and Partnership Register, which ensure that we maintain a consistent approach when entering any new partnerships.

3.13. **Transparency**

As a Council we want to be publicly accountable and present our work with openness and transparency, we present a range of information on our ['Transparency Data'](#) pages on the website, ranging from contract and purchasing information to car park data.

4. REVIEW OF EFFECTIVENESS

4.1. An annual review is carried out by the Council to determine the effectiveness of its governance framework, including the system of internal control. This review considers

- the findings of self-assessments carried out by senior officers of the Council (Corporate Leadership Team (Chief Executive and Directors) and Management Team (Assistant Directors) who review their area of responsibility to determine the effectiveness of their governance arrangements,
- the work of the internal auditors and
- comments made by the external auditors and other inspection agencies.

4.2. Arrangements are in place to monitor and assess key aspects of the Council operations over each financial year. These are:

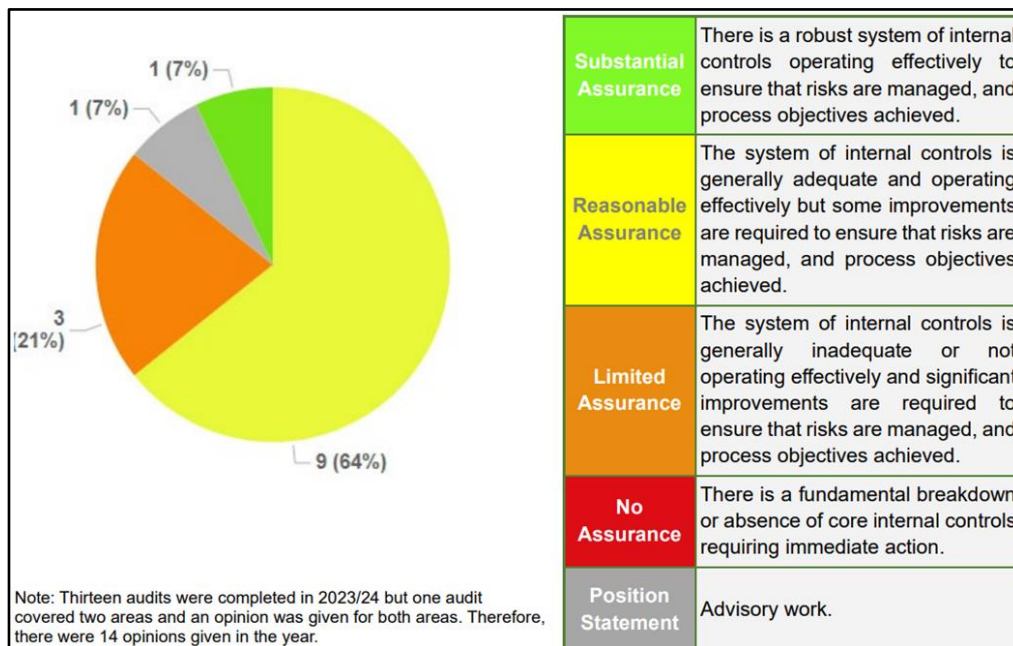
- 4.2.1. The Cabinet consider the Council's overall financial and performance management throughout the year. This is reported on a quarterly basis with the final quarter's report being a review of the full year's activity.
- 4.2.2. Cabinet is also responsible for key decisions and for initiating corrective action where appropriate while the Governance, Risk and Audit Committee (GRAC) consider corporate risk and internal control issues.
- 4.2.3. The Monitoring Officer has a duty to monitor and review compliance with the Constitution. There is also a Constitution Working Party in place to review the constitution and make recommendations to Full Council as appropriate. A significant review of the Constitution is currently being undertaken.

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- 4.2.4. The Council has an Overview and Scrutiny Committee that can establish 'task and finish' groups, to look at particular issues in depth, taking evidence from internal and external sources, before making recommendations to the Cabinet. Scrutiny can "call-in" decisions of the Cabinet, which are yet to be implemented, to enable it to consider whether the decision is appropriate. In addition, the Overview and Scrutiny Committee can exercise its scrutiny role in respect of any Cabinet function, regardless of service area or functional responsibility, and will conduct regular performance monitoring of all services, with particular attention to areas identified as under-performing.
- 4.2.5. The Local Government and Public Involvement in Health Act 2007 include powers to enable Councillors to champion local issues where problems have arisen in their ward. North Norfolk has embedded the "Councillor Call for Action" which allows Councillors to ask for discussion at Overview and Scrutiny Committee on issues where other methods of resolution by the District Member have been exhausted.
- 4.2.6. The development of the procurement function across the public sector has led to the establishment of several framework agreements for purchasing where the detailed work on price and quantity with suppliers has already been carried out. Contracts for supply are only established when goods, works or services are called off under the agreement.
- 4.2.7. The Council has a Procurement Strategy 2021 - 2025 which was approved in September 2021 by Cabinet following an update to include audit recommendations. Full Council also approved at this time several updates and improvements to the Constitution to ensure that the two documents were aligned.
- 4.2.8. The Council has a Standards Committee to ensure that Councillors maintain a high standard of conduct, and to arrange training to help them do so. The Committee will investigate reports of breaches of standards and act if necessary.
- 4.2.9. The Model Code of Conduct for Members has been adopted by the Council.
- 4.2.10. The Council also has in place the '[Counter Fraud, Corruption and Bribery Policy](#)', which provides a key source of assurance. This was updated in March 2024. All staff have undertaken mandatory training on this, so that they have the knowledge to identify possible instances of fraud, corruption and bribery. This policy is a key policy in delivering good governance and the policy provides the framework and support for combatting this activity.
- 4.2.11. The GRAC met four times during the year to provide independent assurance to the Council in relation to the effectiveness of the risk management framework and internal control environment. The Committee received regular reports on internal control and governance matters in accordance with its agreed work programme. It also received reports from the External Auditor on the work carried out for the Council.

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- 4.2.12. At its meeting on 7 March 2023 GRAC considered and approved the 2023/24 Internal Audit Plan which included a total of 174 days, encompassing 15 internal audit reviews, split into key themes to provide adequate coverage over the Governance, Risk Management and Control framework informing the annual audit opinion.
- 4.2.13. The Head of Internal Audit (HIA) reported to GRAC at its meeting on 9 July 2024 the actual audit work carried out during 2023/24. There were 13 (14 in 2022/23) internal audit assignments completed, delivered over 159 days (158 days in 2022/23) of the original 170 agreed. Two of the original planned audits were deferred until 2024/25. A **reasonable/limited audit opinion** was given for the year overall in relation to the framework of Governance, Risk Management and Control. This is a deterioration from the opinion given for the previous year of a reasonable opinion. The split opinion given by the HIA reflects the potential direction of travel in the control environment at the Council based on the information reported by the HIA.
- 4.2.14. Below is the diagram taken from the report showing the spread of audit opinions across audit work completed in 2023/24, One of the 13 audits was advisory work. Further details can be found in Appendix 1 of the GRAC report.



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4.2.15. The three audits where there was a limited assurance opinion given were

- Post implementation of the Finance System where there were 3 urgent and 2 important action points to address.
- Civil contingencies and Business Continuity where there were 4 urgent and 2 important action points to address.
- Land Charges where there were 2 urgent and 2 important action points to address.

4.2.16. Whilst having received limited assurance on 3 audits it should be noted that there has been work undertaken to address the action points i.e. an agreed date for implementing all recommendations for the Finance System by is November 2024; there are now up to date Business Continuity Plans and Business Impact Analyses in place for all services (as at 31 July 2024) and that a live full Disaster Recovery Exercise for IT was successfully undertaken over the Christmas period 2023 which was documented and learning points noted;

4.2.17. The number of outstanding audit recommendations also considered by the HIA in coming to her opinion of Reasonable/Limited assurance. There were 41 audit recommendation outstanding at the year-end 2023/24 with one dating back to a 2019/20 audit. The table below has been taken from the HIA's report to GRAC on 9 July 2024 which shows the number of audit recommendations outstanding by year and the category of the recommendations.

Audit Year	No. Outstanding	No. of Urgent	No. of Important	No. of Needs Attention
2019/20	1	0	1	0
2021/22	4	0	4	0
2022/23	16	1	6	9
2023/24	20	0	12	8

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4.2.18. It should be noted that:

- The outstanding recommendation from 2019/20 from the Planning Applications and Development Management audit will be closed off over the summer as the new 'Pre-Application Service' being introduced over the summer will remove the need to implement the recommendation.
- The only urgent outstanding recommendation which related to the treasury management function has been implemented. It was to segregate some of the duties and carry out a daily reconciliation of investments.

4.2.19. Prompt implementation of audit recommendations is a fundamental element in having strong governance in place within the organisation. The HIA's annual opinion of reasonable/limited assurance is concerning, and an improvement plan is being put in place to address her findings. The Corporate Leadership Team will review outstanding recommendations monthly and intervene where it appears that no action is being taken by managers to implement recommendations, Also, draft audit reports will be reviewed by CLT so that it has an awareness of the weaknesses that have been identified and need addressing.

4.2.20. The Council has a Project Management Framework in place for project managers to use when managing projects. By following the framework it ensures that a consistent approach in delivering projects is applied across the organisation thus ensuring stronger governance. Whilst this has been in place for over two years the framework is not being adopted universally across the council and so at present this does represent a weakness in governance. However work will be undertaken to enforce its use across the whole organisation.

4.2.21. The External Auditor's Annual Audit Letter for 2020/21 was considered by GRAC at its meeting of 12 September 2023, with a management response prepared in respect of the recommendations made.

4.2.22. The GRAC and CLT monitor and continually review corporate risks and ensure that actions are being taken to effectively manage the Council's highest risks.

4.2.23. The Council continues to review its treasury management arrangements in line with best practice and in response to regular updates and advice from the Council's Treasury advisors, Link Asset Services, who also provide training to both officers and Members on treasury management related issues.

4.2.24. Key officers complete an annual Self-Assessment Assurance Statement which identifies compliance (or non-compliance) in several areas including procedures, risk and control, financial management and procurement. Any significant areas of non-compliance will either be taken account of in Service Plans or if corporate included in the AGS action plan.

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- 4.3. The year-end review of the governance and the control environment arrangements by CLT included:
- 4.3.1. Obtaining assurances from the Chief Executive, Directors and Assistant Directors that key elements of the control framework were in place during the year in their areas of responsibility.
 - 4.3.2. Obtaining assurances from other senior management, including the Monitoring Officer, that internal control and corporate governance arrangements were operating effectively within their areas of responsibility throughout the year.
 - 4.3.3. Reviewing any high-level audit recommendations that remained outstanding at the year end and taking appropriate action to address these where necessary.
 - 4.3.4. Reviewing external inspection reports received by the Council during the year, the opinion of the Head of Internal Audit in her annual report to management and an evaluation of management information in key areas to identify any indications that the control environment may not be sound.
 - 4.3.5. Reviewing the updated Local Code of Corporate Governance.
- 4.4. The GRAC received some assurance from the Head of Internal Audit that standards of internal control, corporate governance arrangements and systems of risk management were largely operating to an adequate standard, however a reasonable/limited assurance was given as there were some areas of concerns to be addressed.
- 4.5. The GRAC review the effectiveness of the governance framework as part of an annual review of the Local Code of Corporate Governance, and an improvement plan to address weaknesses and ensure continuous improvement of the system is in place.
- 4.6. In terms of gaining assurance on risks associated with delivering services through third parties, there is example of the successful formal partnership known as Coastal Partnership East between NNDC, Great Yarmouth Borough Council and East Suffolk which has now been in place for several years to work along the 220km of coastline across Norfolk and Suffolk. This approach is considered the best way for the Councils to address the challenges that are common to the whole coastline of Norfolk and Suffolk. By collaborating, rather than competing with one another for resources, the Councils are far better able to:
- Retain and recruit staff;
 - Broaden the scope of works that we can undertake;
 - Share expertise, experiences, lessons and new techniques;

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- Capitalise on our strengths and build resilience for the future
- Prepare joint schemes and projects (achieving economies of scale) and;
- Explore new and innovative approaches to adaptation as well as coast protection.

- 4.8 A Section 113 Agreement signed up to by the three authorities means that staff remain employed through their respective authorities and the management of each frontage remains with each Council, however, the shared resources of the Partnership can flex across local authority boundaries to enable all to benefit from a more resilient resource and skills base. The partnership is overseen by a Board comprising of relevant Member Portfolio holders/Committee Chairs that are supported by an Operational (senior) Officer Group, both of which meet on a quarterly basis.
- 4.9 The manager for Coastal Partnership East is included as part of the Council's annual Self Assurance process.

5. GOVERNANCE ISSUES

5.1. **Managers' Self-Assessment Assurance Statements**

These are completed annually by the Chief Executive, Directors and Assistant Directors (ADs) for their service areas. There are also further specific requirements for the Monitoring Officer and Section 151 Officer. The Statements cover key areas of responsibility as follows;

- Procedures
- Effectiveness of key controls
- Alignment of Services with Corporate Objectives, Service Planning, Performance Management and Customer Satisfaction
- Human Resources
- Finance
- Risks and Control
- Health and Safety
- Procurement
- Insurance
- Information Technology
- Data Protection
- Freedom of Information
- Business Continuity
- Partnerships
- Equalities
- Driver safety

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- 5.2. Following a review of the Statements supplied, the AGS is drafted before being considered by the Corporate Leadership Team (CLT). Once approved by CLT the statement is signed off by the Chief Executive and the Leader of the Council before being approved by GRAC.
- 5.3. **Self-Assessment Assurance Statements for 2023/24**
A yes/partial/no response is required, with evidence and action required recorded where appropriate. Each AD is also required to note any issues they feel represent a significant control risk or governance issue.
- 5.4. Following the review of the Statements, the following have been identified in terms of emerging themes for the organisation.
1. **Service/team plans and performance –**
Several managers referred to the need for further development of the Service and Team Plans to help ensure that resources are targeted in the most efficient way and to ensure that budgets are aligned with service delivery.
 2. **Staff recruitment and retention –**
This has been an issue for several years largely due to the district's peripheral location and salary levels. There doesn't appear to be a solution to this problem as there are shortages of suitably qualified and experienced professionals in many of the disciplines within local government across the country e.g. legal, environmental health, planning and finance. This obviously places a great deal of pressure on existing staff and their ability to deliver services. The Council has more recently looked to grow its own staff and there have been quite a high degree of success in training apprentices who have then gone on to take up permanent roles. However this will take time to feed through to there being sufficiently trained and suitably qualified and experienced senior members of staff.
 3. **Policy and strategy updates –**
Several of the Council's policy and strategy documents are overdue for review and updating and there is a risk that these documents do not reflect current corporate priorities and best practice if the reviews are delayed. The lack of updating is mainly down to capacity issues and having the appropriate staff in post to undertake the reviews.
- 5.5. It should be noted that for the Assistant Director for Planning the timing of producing his self-assessment assurance statement has fallen during the implementation of a major service transformation and therefore assurances given are not as high and as comprehensive as they have been previously. Whilst there have been adequate measures/processes in place previously the service was not performing as well it could in terms of how it communicated with customers, so an overarching review of the service was undertaken, and an improvement plan has been put in place to ensure the service will deliver a better service. This improvement plan encompasses a comprehensive review of the existing processes and procedures to ensure that they meet future governance needs.

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- 5.6. Crucially, the responses have highlighted that there are no significant and systemic governance issues and governance arrangements are mainly consistent across the Council. Where partial responses have been provided, managers have already identified actions that are being progressed to address these areas and the Head of Internal Audit will review progress during 2024/25. The progress in implementing the Planning Service Improvement Plan (PSIP) will be reported to members throughout the period of implementation and the AD for Planning can provide assurances about the revised governance arrangements put in place as part of the implementation of the PSIP.
- 5.7. There have not been any alleged or proven frauds for note during the 2023/24 financial year.
- 5.8. The following Action Plan has been developed to help address any control or governance issues identified as part of the AGS process.

Issue	Action/Outcome	Officer(s)	Target Date
Limited assurance given by the AD for Planning due to be part way through a major transformation of the service.	Implementation of the PSIP encompassing a comprehensive review of the existing processes and procedures	AD for Planning	31 December 2024 for full implementation of PSIP
Not all Service Plans and Team Plans have been updated. Without these in place there is an increased risk that resources are not targeted in the most efficient way and that significant areas of work are not sufficiently resourced. These plans will also drive and impact on some of the Council's performance targets.	Team Plans and Service Plans to be reviewed along with performance measures to ensure they continue to support corporate priorities and that targets are realistic, meaningful and relevant. Service budgets should be realigned with Service Plans where ADs consider these to be misaligned	CLT/MT ADs	31 December 2024 As part of the budget setting process for 25/26
The Employee Code of Conduct was due to be reviewed in April 2020. The policy therefore needs to be reviewed and updated in response to corporate learning gained through internal and external audit reports to ensure that it remains fit for purpose.	Employee Code of Conduct policy to be reviewed in respect of corporate learning and to ensure the policy remains up to date	HR Manager	31 January 2025
The Council's IT Strategy has not been reviewed for several years. There has not been an AD in post to do this for over 18 months	Review and update IT Strategy and combine with Digital Strategy	Assistant Director Legal	31 March 2025

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which has meant that it has been delayed further.	A review is currently (summer 2024) underway of the IT service to identify any improvements in both service delivery and structure so that the service is placed in a strong position to meet future service demands.	and Governance	
The Partnership Framework has not been reviewed for a number of years so there is a risk that the project management framework is not properly aligned with this area of the business.	Review and update the Partnership Framework and guidance.	CLT	31 December 2024
Audit recommendations not being implemented in a timely and prompt manner.	Immediate implementation of a monthly review of outstanding audit recommendations by CLT	CLT	Immediate
Post implementation of financial services audit was given a limited assurance level with several recommendations still to implement	The Group Accountant – Revenue is leading on implementing all recommendations and for developing an improvement plan to ensure that the system functionality can be maximised which it to include the assessment of the benefits of introducing the budget planner and non-current assets modules and then implementing them if deemed beneficial.	Finance Team lead by Group Accountant – Revenue	30 November 2024 for implementation of audit recommendations. 31 March 2025 for assessment and development of plan to introduce the 2 unused modules
Civil contingencies and Business Continuity audit was given a limited assurance level	All audit recommendations to be implemented. Provide training workshops on completion of BCPs and BIAs annually Diarise annual update of BCPs and BIAs by all by 31 July each year	Resilience Manager, Emergency Planning	31 October 2024 30 April 2025 May/June 2025
Land Charges audit was given a limited assurance level	All audit recommendations to be implemented.	AD for Planning	31 March 2025

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	It should be noted that there is a migration of parts of the Land Charges service to His Majesty's Land Registry and so the implementation of the audit recommendations needs to set within in context of meeting of the HMLR's migration deadline of April 2025.		
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6. CERTIFICATION

- 6.1. To the best of our knowledge, the governance arrangements, as defined above, have been effectively operating during the year except for those areas identified above. We have either already put in place or are putting in place improvement plans to address the areas of weakness in our governance arrangements and will continue to focus on these until it is evident that good progress has been made in enhancing and strengthening our governance arrangements. We are satisfied that these steps will address the need to make improvements in the areas identified during the review of effectiveness and will monitor their implementation and operation throughout the year.

Leader of the Council

Councillor Tim Adams

Date

Chief Executive

Mr Steve Blatch

Date