

GOVERNANCE, RISK AND AUDIT COMMITTEE

Minutes of the meeting of the Governance, Risk and Audit Committee held on Tuesday, 9 September 2025 at the Council Chamber - Council Offices at 2.00 pm

Committee

Members Present:

Mr V Platten (IP)	Cllr S Bütikofer (Chair)
Cllr J Boyle (Vice-Chairman)	Cllr C Cushing
Cllr A Fletcher	Cllr V Holliday

Members also attending:

Officers in Attendance:

Chief Executive (CE), Director of Service Delivery (DSD), Director for Resources and Communities (DRC) and Assistant Director for Finance and Assets (ADFA), Assistant Director Legal and Governance, Monitoring Officer (MO), Head of Internal Audit (HIA), Democratic Services & Governance Manager (DSGM) Democratic Services and Governance Officer (DSGO)

16 TO RECEIVE APOLOGIES FOR ABSENCE

Apologies were received from Cllr S Penfold.

17 SUBSTITUTES

None.

18 PUBLIC QUESTIONS

None received.

19 DECLARATIONS OF INTEREST

None

20 ITEMS OF URGENT BUSINESS

One item of urgent business was raised by the Chair, but this was to be heard at the end of the meeting as item 14a.

21 MINUTES

The Chair asked for an update on the car park charges. The ADFA confirmed that the Council had received the draft copy of the Service Level Agreement (SLA) and this was currently being reviewed.

Cllr Boyle proposed, and Cllr Fletcher seconded the approval of the minutes of the meeting of 3rd June 2025 which **was RESOLVED** unanimously.

22 GOVERNANCE, RISK AND AUDIT COMMITTEE UPDATE AND ACTION LIST

The Chair asked for an update on the monthly progress reports. The HIA confirmed these were being sent so the Chair asked the DSGO to investigate.

Following a query by Cllr Holliday the CE confirmed the Council had been served notice for the formal transfer of Land Charges to the Land Registry, and the transfer would be completed in October 2025.

The DSD updated the Committee as to the Licensing income and reconciliation on the account. This was being done manually as the system was in development. It was being monitored and due to be signed off for internal audit.

The Chair proposed that the Internal Audit update was considered after agenda item 8 as this was otherwise not on the agenda

23 INTERNAL AUDIT FOLLOW UP REPORT

The HIA said there was nothing of any major concern to report. The Chair asked if the Committee could expect to receive an External Audit by later in the year. The ADFA confirmed the field work was expected beginning of November and everything on track to deliver on schedule. The HIA said they were happy that all Internal Audit information was also on track to be supplied to the External Auditor (EA) in good time

24 UPDATE OF OUTSTANDING AUDIT RECOMMENDATIONS

The Chair welcomed the reduction to 29 recommendations and thanked everyone for their efforts in reducing the number. The DSD added that one of the Corporate Executive Assistants had taken over responsibility for monitoring those recommendations and as new ones came in they would ensure they were completed as soon as possible. A number of those 29 were nearing completion.

The Independent Person (IP), Mr V Platten, made an observation on how these recommendations are prioritised. So, if the consequence of not taking various actions was to impact on risk mitigation action, he felt some dovetailing was required at this stage. The DSD confirmed that when an audit took place, the HIA would assess potential risks associated with the issue and this led to the recommendation which then informed the priority of that recommendation. Those with a greater risk were being assessed and moved forward as a priority. The Chair thanked the HIA.

The Committee **noted** the Report.

25 ANNUAL GOVERNANCE STATEMENT 24/25 & LOCAL CODE OF CORPORATE GOVERNANCE

The CE responded to Cllr Fletcher's concern that the Whistle-blowing Policy appeared not to have been updated for some time. The Authority did receive a report from the Ombudsman that we should have a dedicated complaints officer which represented a challenge for an organisation the size of NNDC. Customer Services had been restructured to look at how stage 1 and stage 2 complaints came into the Authority and with support from the Executive Assistants those complaints were managed and closed within the timeframes that were published.

The annual letter from the Local Government Ombudsman and Social Care

Ombudsman confirmed that the number of complaints that progressed to their referral stage last year was 12 with just one finding against that resulted in the Authority in having to make a small compensatory payment.

Cllr Holliday asked whether the spread of Audit Opinions was better or worse than the previous year. The CE said the number of Limited Assurance Audits rose to 5 from 3 the previous year and demonstrated the importance of Audit. The CE was not unduly concerned that the number of limited assurances had increased as this reflected an organisation that wanted to improve. The CE did not want that position to deteriorate beyond the 5.

The Monitoring Officer (MO) responded to a query from Cllr Fletcher regarding the constitution review. The MO explained that initially significant changes had been planned but then Local Government Reorganisation (LGR) impacted this, and those changes had become less. That said, changes were still needed, as the constitution had not been reviewed for approximately 10 years. The proposed changes were due to go to Full Council in September, following review by the Constitution Working Party.

The CE, in response to a question from the Chair, outlined the Terms of Project Management, monitoring performance and improving monitoring audit. Recommendations had been put in place which resulted in the establishment of 3 boards; a Performance and Productivity Board, a Major Projects Board and a Net Zero and Decarbonisation Board. A new Project Manager had been appointed who would support the roll out of the food waste programme. The three Officers who made up the Project Management Team had reviewed their systems and processes and were submitting a revised framework to Corporate Leadership Team (CLT) shortly, with the intention that this would be rolled out very soon across the Council. He added that the Council had a dedicated project board for larger risk led by the DSD. The new DRC and Project Management Framework Provision would have oversight of smaller scale projects where there were less rigid project management in place. The CE concluded by saying that he would like to see improved reporting of these via the Project Management Framework. The Chair agreed that part of the challenge was to keep the public informed of the problems the Council faced so they fully understood the issue.

The IP asked if it were possible to share that framework with the Committee given the links to Risk, the CE was happy to do so.

The Chair highlighted risk assessments and asked what was in place to address this issue. The CE said this was the difference between how operational risk was managed relative to corporate risk and how one informed the other. Not all operational risks represented a risk of such scale and magnitude that they would be deemed a corporate risk and were managed at a service level rather than escalated. CLT did discuss those corporate risks on a quarterly basis so there was oversight and records of where risks had been downgraded or revised upwards. The CE was happy to discuss with the Committee on how those risks were graded and if the Committee felt those gradings were appropriate.

Cllr Boyle proposed, and Cllr Fletcher seconded to approve and accept the report which **was RESOLVED** unanimously.

26 DRAFT FINANCIAL STATEMENTS 2024 - 2025

The ADFA explained these were the Draft Financial statements for year ending 31st

March 2025 so had not yet been audited. They had been shared with External Audit (EA) and one change to note for accounting policies which the Council was required to do, was the introduction of IFRS 16. Throughout the document there were comments that referred to re-statement of figures. This was not required by Audit but had been done to make the financial statements more accurate. As this would be the first set of accounts for a few years to be audited it was seen as a good time to go back and correct those. The Chair agreed that it was very prudent to make those minor changes and for the document to be as accurate as possible.

Cllr Cushing raised a concern about the large variance in the figures, particularly of employee costs, and asked what level of confidence the Committee could have when such a large variance, of 22%, on a relatively small budget was now presented compared to the Budget that was agreed at Full Council in Feb 2025. Cllr Cushing believed this should be monitored going forward. ADFA explained these were included in the financial statements as a statement of fact, reflecting the results of the year. Cllr Cushing wished to reiterate that the Councillors were required to make decisions based on the figures presented to them and if, in reality there was additional money available then, it was possible they may have taken a different decision. The IP also agreed the high variance was a concern and felt the Council should be looking at its forecasting methods. The CE recognised that the 22% variance was something the Council needed to understand but he would have been more worried if it were a negative balance. As 40% of that variance related to income that was a positive position to be in but he accepted that there was a need to better understand the variance in staffing figures and that was an issue that he would ask the DRC and ADFA to investigate further.

The DRC said in relation to the variance of £1.6m in employee costs, that was made up of vacant posts and changing of funding in the Local Government Pension Scheme (LGPS), the latter being influenced by factors outside of the Council's control. The DRC also confirmed he was looking, in fine detail, at the vacant posts and where those posts would no longer exist, and be deleted, how they could redirect those funds to other council activities.

The CE answered a second query from the IP around temporary accommodation costs. The CE confirmed that over the last 3 years, the costs of TA was the largest cost pressure the Council faced after significant rises in Section 21 eviction notices. The costs of being a landlord had impacted the rental market so the stock of private rental units in the area had decreased. The Council had a statutory duty to assess if someone presented as homeless and if they established that they were, then there was a requirement to put them into temporary accommodation and that often meant, bed and breakfast. Over the past 5 years the Council had recognised it was not able to control those costs and therefore it was purchasing suitable accommodation to house homeless families. Residents could then claim Housing Benefit to cover their rent which they couldn't when they were placed in bed and breakfast.

The CE assured the Committee, and Cllr Fletcher, that for Valuation Office (VO) appeals and business rates evaluations the Council had earmarked commercial reserves for such instances and refunds so the risk to the authority was contained within that reserve.

The Chair asked for clarification on componentisation, on pg.107, the CE believed it was made up of things such as the Cromer pier and coast defences. EA had raised historically where this related, to that when the Council had assets that it routinely repaired that so this could extend its life before it came to its natural end.

The Chair asked, in reference to pg.127 (pg.53 of this report) under other items what cashflows referred to as there seemed to be a big change across the 2 years. The DRC said he would look into this and provide a response. CE thought it might be the need to payback certain Covid Grants as there was a need to pay those back within a certain timeframe, but this will be looked into and confirmed with the Committee for the next meeting.

The ADFO answered the Chair's question about valuations, on pg.145, regarding the historical costs which were at 19, then 12 and now up to 26, and explained they reflected how assets were valued. Depending on stage of construction, they would be billed differently prior to being brought into use. Certain assets were carried at historical cost or at cost until they reached certain points that were in line with accounting policy.

The ADFA did add, at the end of the meeting, that when the 2023/24 Audit took place there had initially been a disclaimed opinion as the EA were not able to formally issue that opinion until the National Audit Office confirmed if they wanted to add extra procedures based on EA work. This had since come back, and confirmation had been received that the Audit was not subject to any extra work. The Council had the certificate signed by the EA, and this was on the website.

ACTION: To confirm what the cashflow on Pg.53 of the report refers to due to the big difference in figures across the 2 years. (Minutes Appendix A)

The Committee **noted** the Report.

27 MONITORING OFFICERS ANNUAL REPORT 2024 - 2025

Cllr Cushing thanked the Monitoring Officer (MO) for their report and had a query on Freedom of Information Requesters (FOI). The MO explained that the Council did have a statutory duty to respond to FOI requests and they often fluctuated around the same subject matter depending on what was in the news. Very often persistent complainers would use the FOI act process as a way of asking further questions.

The IP wondered if it were possible to head off some of those FOI requests. The MO said the Council had a good record of responding to FOI requests within the timeframes the Information Commissioner required, and the number of appeals finding against the Council was very low.

In response to a question from Cllr Boyle on how those FOI requests compared year on year, the MO explained they could fluctuate but generally they did increase year on year. The Chair noted that there was also the Subject Access Requests which could also take considerable time. The Chair then asked how the 3 complaints upheld by the Ombudsman this year compared with previous years. The MO said they were roughly the same from previous year. The DSD believed it was 2 cases from the previous year and said the Council was a lot more robust with its complaint handling process and regularly monitored those. The Chair agreed that the way the Council dealt with complaints now was a huge improvement compared with previous years.

The Committee reviewed and **noted** the Report.

28 CYBER RISK MANAGEMENT POLICY

Cllr Holliday commented that the policy was quite slender. She also noted that there was no backfilling of the IT Infrastructure Manager role. The DSD said the policy was deliberately that way to protect the Authority against cyber-attacks as too much information on the Council's defence protocols could give those cyber-attackers insight of getting around Council systems, so the policy was purely a statement of how those cyber risks were managed, adding that there were other internal documents that set processes and policies. This approach had been tested by an independent Government tool to ensure the Council was dealing with cyber risk in an appropriate manner. The authority was compliant with the Public Services Network Code.

CE explained that a consultant from the East of England Local Government Association (EELGA) looked at IT staffing arrangements last year, which was reported to Full Council. It was noted that NNDC had a very strong ICT team in place but there was no single IT manager. The Council restructured the team with an internal appointment of a Strategic IT Manager being made. The Strategic IT Manager was asked to restructure the teams from 3 into 2 and that process was ongoing.

The IP asked if a cyber-attack was to occur, would the Council consider running scenarios and practical exercises to see how the Council would act in practice. The DSD confirmed that the Council carried out a lot of business continuity planning for all service areas, ICT was no exception, with system back-up, disaster recovery exercises etc, so regular testing already took place into the Council's ability to respond to a disruptive event around ICT.

DSD responded to Cllr's Cushing's question on password security. Passwords only made up part of a number of authentication processes the Council enforced. The Council's IT team checked if passwords were of suitable strength and systems regularly encouraged users to update passwords. There were also added layers of security for accessing the Council's network beyond passwords when working offsite.

The Committee reviewed and **noted** the Report.

29 CORPORATE RISK REGISTER

Cllr Fletcher queried the increase to cyber risk as the postholder who was overseeing cyber security has been promoted and the post not back-filled. The CE reiterated that the EELGA had suggested making a more senior position within the team and then look for restructuring and redeployment to strengthen the team's performance moving forward. A high percentage of staff completed the existing courses around cyber awareness but if there was a perceived gap in terms of the Council's capacity to have a dedicated post rather than specifying that responsibility within an existing post that was something the Council might need to consider further.

Cllr Holliday noted that one risk had gone up in May, not achieving the Net Zero target, and as the Committee did not have a chance to review the register in May could this have been a different outcome should Audit have been allowed the opportunity to comment at that time. CE said this was a good example of the issues with the Council's Risk Register. The Council did ask the HIA to reflect on the score in terms of urgency as there were 2 urgent recommendations and CLT questioned what that urgency was, given it was involving a risk not involving life and limb, or of the Council entering into a major contract or involving the Council recovering monies

that were owed to the authority. HIA said this was around a corporate policy of the Council that had not been updated for some time so Audit was right to highlight this as the Council had deviated from its position. The CE confirmed the Council had not abandoned its Net Zero objectives but as their asset base had increased their journey had somewhat stalled or been compromised. The CE believed the position in August better reflected where the Corporate Leadership Team felt the Council existed in context of what was a Corporate Risk but he appreciated that some of these things were subjective. CE accepted Cllr Holliday's point that Members did not have a chance to debate the changes within the policy, but the team had re-drafted the Environmental Policy, and it was coming back to Members before Christmas.

The Chair asked that when something changed and went into a 'red zone' during the period between Committee meetings, if this could be highlighted within the report.

The Chair commented that it might be helpful if the IT team made it clear to staff and Members, that when cyber risk awareness courses were emailed that it was genuine and not a scam as this may increase compliance. The DSD was happy to take this point onboard and feed it through before future course roll out.

Chair agreed with Cllr Holliday, that there was currently no corporate risk listed for homelessness and it would be a good idea if the Council had one. DSD said they would give consideration as to how that would look, as some of those risks were identified and managed on a service level. DSD would have that conversation in terms of the wider risk of homelessness with CLT and whether it's not covered adequately within other risks. ADFA said Medium Term Financial Strategy was on as a risk so any costs would be considered.

Cllr Cushing noted housing delivery targets had not been met and yet risk was listed as amber, so he queried if this was a true reflection of the current position. CE explained that the draft new Local Plan was moving towards adoption, and this did meet expectations. The Government had increased the number of houses that should be delivered up to 932 and that figure was highly unlikely to be achieved as it did not reflect availability of utilities with significant restraints on such things as water supply, UK Power Network infrastructure etc. The Council did have a degree of confidence that sites were now coming forward for development. In conclusion, he said that the amber rating did reflect the Council having a current plan, but the target of 932 homes and the infrastructure capacity remained an issue

ADFA responded to a query from the Chair in how close we were with closing off the new Procurement Act in completing audits before the new act comes into force. Procurements were being facilitated from an external company to ensure compliance. Now in a position to develop documentation that was required to go out to tender and discussions with neighbouring authorities would be taking place to assist to ensure that when the Council go live with those, they were compliant with that new Act. Any breaches in that policy could attract fines so important to go at correct pace and have external help, should it be needed.

The IP felt that for some risks it could be helpful to be clearer on the status of timing and what happened next, particularly around higher-level risks. CE agreed that adding a time horizon into right-hand column was something that could be explored going forward.

Also, IP had a question, in reference to Net Zero, and the need to offset emissions and if that attracted a cost and if so, perhaps that should be referenced as a financial consequence of the risk being realised. CE confirmed the IP was correct in

identifying that there were penalties, in relation to not meeting Net Zero, and these were due to come into effect in 2028 as a result of compliance with targets set by the previous Government around the energy performance of property assets. If the Council did not meet those thresholds there would be a tariff to pay.

Finally, IP referred to risk of capacity of being able to cope with the workload with the LGR process and asked if the Council was satisfied that the risks logged gave the Council sufficient space to delve into things such as staff retention. CE explained this risk was updated quarterly and was built around capacity to get to this stage at this time for joint proposals to Government. The Council did anticipate some issues around the workforce and this was one of the reasons why there was the advisory piece of work that was commissioned around the audit plan on a workforce strategy and a learning development strategy. He added that the recruitment position had been significantly improved relative to 12-18 months ago. CE was very comfortable now that the Council had reached the submission stage for LGR, to revisit the risk in terms of if the narrative was correct but to date, it had been very much about the corporate capacity to deliver and CE believed the Council had met that challenge.

DSD said when they were discussing the LGR risk CLT did talk about workforce implications but at that time made the decision they felt that risk CR024 - 'failure to retain adequately trained staff', was already in place and that covered the impact and it was important not to duplicate a risk.

Chair brought to the Committee's attention Sheringham Leisure Centre and Fakenham roundabout, in the progress update, saying risks had been closed but pages still existed for them. DSD said they were closed but stayed in this report to reflect that fact. CLT did review the risks on a regular basis, closing some and being replaced with revised risks where appropriate. Chair felt the introduction of risk for domestic food waste collection would be a sensible approach.

The Committee **noted** the report.

30 PROCUREMENT EXEMPTIONS REGISTER

The Committee noted that there were no procurement exemption to report.

31 URGENT BUSINESS

Chair had added this item to the agenda. She explained that she had drafted for the attention of National Audit Office (NAO) as the body responsible for looking at best value and ensuring that the appropriate processes had been followed, in respect of costs and protecting the use of public money. The Chair did not believe this had been done when looking at LGR members to support the sending of a letter on behalf of the Committee or alternatively, the Chair could send it the Chair of the Audit Committee. The Chair read the out the draft letter asking the NAO to urgently assess and review the Governments decision. (Minutes Appendix B)

The Chair did note that there was a debate on whether there was a motion going to Full Council to ask if other Norfolk Councils would follow suit and in response to Cllr Holliday's query if this was a national push asking for the NAO to re-assess the Chair confirmed she believed it was.

IP agreed and said it was a well-worded letter, and he was very surprised no business case or impact assessment had been undertaken by Government. IP wondered if figures specific for Norfolk could be added, if available, to the letter,

adding that if it could be sent jointly with other councils this would potentially strengthen the case. The Chair replied that they would write to leaders of those other Norfolk Council's, if Committee in agreement, as a matter of urgency. Chair also attending East of England Audit Committee Chair meeting and would discuss if this could be taken forward.

Cllr Cushing said that he would support the letter as LGR was the most momentous point for Local Government. Cllr Cushing said that he believed LGR would not save money and that the councils affected would end up in a position which would cost the taxpayers far more and be far less democratic. Cllr Holiday wondered if there was a 'no quality of delivery' argument to be set out alongside the cost element. Chair felt at this stage it was about justifying the costs involved and that was the best way to fight against it at this point.

Cllr Butikofer agreed to circulate a copy of the letter electronically to Committee Members as soon as possible.

Cllr Butikofer proposed, and Cllr Holliday seconded as the Committee agreed to send the letter on behalf of the Governance, Risk & Audit Committee and to write to the Audit Committees and Leaders of the other Councils within Norfolk, asking if they would like to support NNDC in this. This **was RESOLVED** unanimously.

32 GOVERNANCE, RISK AND AUDIT COMMITTEE WORK PROGRAMME

The Chair would meet the Committee's new clerk to discuss any work items that needed to be brought before the Committee in the coming months and this would be shared with members at the next meeting

33 EXCLUSION OF THE PRESS AND PUBLIC

The meeting ended at 4.13 pm.

Chairman

Appendix A

Minute Item 26

Response to GRAC query 9 September 2025

Don McCallum, Director of Resources 10/10/2025

Action 10 DRAFT FINANCIAL STATEMENTS 2024 - 2025

“To confirm what the cashflow on Pg.53 of the report refers to due to the big difference in figures across the 2 years.”

15. Cash Flow Statement – Arising from Operating Activities		2024/25	2023/24
		£000	£000
Interest received		25	1,552
Interest paid		22	(441)
Net cash flows from operating activities		47	1,111
The surplus or deficit on the provision of services has been adjusted for the following			
Depreciation		2,838	2,579
Impairment and downward valuations		83	,556
Amortisation		279	282
Increase/(decrease) in creditors		250	(3,450)
Increase in Interest and Dividend Debtors		-	-
(Increase)/decrease in debtors		521	(484)
(Increase)/decrease in inventories		7	(4)
Movement in pension liability		(793)	799
Carrying amount of non-current assets, and non-current assets held for sale, sold or derecognised		422	2
Movement in Investment Property Values		51	(38)
		3,658	242
Adjust for items included in the net surplus or deficit on the provision of services that are investing or financing activities			
Capital grants credited to surplus or deficit on the provision of services		-	-
Net adjustment from the sale of short term and long term investments		-	3,191
Proceeds from the sale of property, plant and equipment, investment property, and intangible assets		-	-
Fair value pooled funds		(644)	(641)
Other items for which the cash effects are investing or cash flows		(22,709)	-
		23,353	2,550

53

Other items for which the cash effects are investing or cash flows 2024/25 £22,709k (2023/24 £nil)

Response

In the draft 2024/25 cash flow significant grant amounts were received unlike the 2023/24 cashflow where none were recognised. The material grants spent in 2024/25 included;

- Cromer Coast Protection Scheme £10.4m
- Mundesley Coastal Management Scheme £5.3m
- Coastwise £1.0m
- Disabled Facilities Grants £1.9m
- Rural England Prosperity Fund £1.1m
- Other grants and contributions totalling £2.9m

The prior year figure is understated by at least £1.7m spent on Disabled Facilities.

Appendix B

Minute Item 31

"We write to ask the National Audit Office to undertake an investigation into the Government's plans to re-organise local councils across the country.

The background, in summary, is that councils in two-tier areas, those with district and county councils, have been instructed to bring forward proposals to abolish themselves and create new unitary councils. In many cases at great speed with short deadlines, and with veiled threats of the consequences of non-compliance.

There is a significant cost to already hard-pressed councils in undertaking this work. The cost, both in real expenditure on research, legal advice, specialised assessment and in officer time, is significant.

In Norfolk alone, the costs are estimated to be in excess of £2million, of which just £321k was directly funded by central government. The balance will have to come from already overstretched Council funds pushing some further into debt.

It appears a significant part of the premise for the restructuring is that change will bring savings, which then support the provision and maintenance of valued local services.

However, the BBC reported on the 29th of August that the Government did NOT commission its own analysis of the real costs of such re-organisation, described as the biggest re-organisation of councils in England for decades.

(Link to the BBC report <https://www.bbc.co.uk/news/articles/cj9wxnlrnxdo>)

The Ministry of Housing, Communities and Local Government, it now appears undertook no independent research and assessment of both costs and savings itself.

Rather, it based its cost estimates on a five-year-old report prepared on behalf of the County Council Network (CCN) by PWC. Since that time costs at both tiers of local government have spiralled beyond recognition, particularly due to SEND and Adult Social Care provision for residents.

The then Deputy Prime Minister, Angela Rayner, said "a significant amount of money" could be saved by merging councils in 21 areas into single authorities. The Governance Risk and Audit Committee here at North Norfolk District Council and in many other parts of the country would question the validity of that statement. This is not the experience of other recently created unitary councils such as Somerset and North Yorkshire, and current estimates in other areas indicate this is just not the case.

We understand the role of the National Audit Office is to support Parliament in holding the Government to account and to examine and report on the value for money of how public money has been spent.

In updated analysis this year, the CCN reports that the re-organisation of local councils could cost £850m over five years and deliver no savings.

There therefore appears to be a significant failing on the part of the Government to pursue the changes to local government structures in two tier areas without a clear knowledge and evidence base, needed to provide essential understanding of both the costs and the potential savings which may or may not be generated, or the changes and knowledge of the impact on service delivery.

Consequently, we are asking the NAO to urgently assess and review the Government's decision to instruct councils to pursue these changes in local government structure without first commissioning its own research to provide definitive evidence and information regarding the costs of the changes and an accurate knowledge of possible savings.

For clarity, North Norfolk District Council's Governance, Risk and Audit Committee is not closed to the principles of local government reorganisation or arguing for the retention of the current two tier arrangements; but believes any decision to proceed with this reorganisation needs to be based on sound evidence, principles of strong governance and represent value for money for local Council Tax payers – not just in terms of delivering “cheap” or low cost services. We must have firm foundations on which new authorities can build services which will properly meet the needs of our residents and communities into the future.

As things currently stand, we believe the Government has acted precipitously and, possibly, negligently in this matter.

With recent changes in the MHCLG Ministerial team now is the time to review earlier decision. Government rightly places upon local authorities a duty to protect how public money is spent, and the public should expect no less from us. Surely then they should also accept no less from Government.

Sent on behalf of the North Norfolk District Council Governance, Risk and Audit Committee