

Annual Governance Statement 2024/25

Executive Summary

As the Leader and Chief Executive of North Norfolk District Council we would like to present our Annual Governance Statement for 2024-2025.

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 2024 to March 2025 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. 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
- 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
- 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.

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. On the 24 September 2026 the Council adopted a revised constitution as recommended by the Constitution Working Party.

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.

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 (Effective April 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. Additional training and induction is undertaken to onboard new Members following by-elections.

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 are kept informed. The Council continue to publish and distribute a paper copy of a twice yearly residents' newsletter, to ensure no one is digitally excluded.

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3.12. **Partnerships**

The Council is not currently entered into any material partnerships. Any new partnership arrangements will be governed by the Council's Partnership Governance Framework updated in March 202 and recorded on the Partnership Register. This will ensure that we maintain a consistent approach.

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

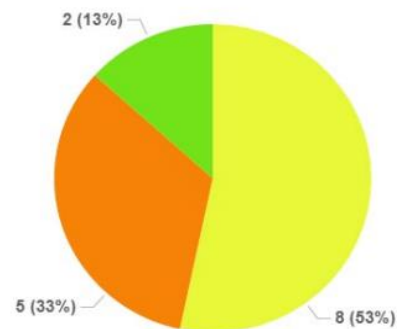
- 4.1. An annual review is carried out by the Council to determine the effectiveness of its governance framework, including the system of internal control. This review considers
- the findings of self-assessments carried out by senior officers of the Council (Corporate Leadership Team (Chief Executive and two Directors) and Management Team (seven 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 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. The Constitution Working Party recommended that Full Council approve the changes to the Constitution.

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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 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.
- 4.2.8. The Model Code of Conduct for Members has been adopted by the Council.
- 4.2.9. 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.
- 4.2.10. The GRAC met five times during the year to 31 March 2025, 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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- 4.2.11. At its meeting on 26 March 2024 GRAC considered and approved the 2024/25 Internal Audit Plan which included a total of 177 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.
- 4.2.12. The Head of Internal Audit (HIA) reported to GRAC at its meeting on 3 June 2025 the actual audit work carried out during 2024/25. There were 15 (13 in 2023/24) internal audit assignments completed. A **reasonable/limited audit opinion** was given for the year overall in relation to the framework of Governance, Risk Management and Control. This opinion is consistent with the opinion given for the previous year. 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.
- 4.2.13. As part of our commitment to continuous improvement and effective governance, the Council adopts a risk-based approach to internal auditing. Given the constraints of our internal audit budget, we prioritise areas where we believe there is the greatest potential for improvement, rather than focusing on services or functions that are already known to be performing well. This targeted approach ensures that internal audit resources are used efficiently and support the Council in strengthening controls, enhancing service delivery, and addressing any emerging risks or weaknesses. Of the 15 audits completed in 2024/25, only two related to areas that were also audited in 2023/24. In both cases, there was no reduction in the level of assurance provided, indicating a consistent or improved control environment in those areas.
- 4.2.14. Below is the diagram taken from the report showing the spread of audit opinions across audit work completed in 2024/25.



Substantial Assurance	There is a robust system of internal controls operating effectively to ensure that risks are managed, and process objectives achieved.
Reasonable Assurance	The system of internal controls is generally adequate and operating effectively but some improvements are required to ensure that risks are managed, and process objectives achieved.
Limited Assurance	The system of internal controls is generally inadequate or not operating effectively and significant improvements are required to ensure that risks are managed, and process objectives achieved.
No Assurance	There is a fundamental breakdown or absence of core internal controls requiring immediate action.
Position Statement	Advisory work and Follow Up.

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

- Section 106 Arrangements where there were 1 urgent, 8 important, and 1 routine action points to address.
- Private Sector Housing – HMOs, private rental enforcement and empty homes where there were 6 important action points to address
- Risk Management where there were 6 important, 2 routine action points to address
- Environmental Charter where there were 5 important, 2 routine action points to address
- Waste Management – Commercial and garden waste where there were 2 urgent, 5 important, 1 routine action points to address

4.2.16. The number of outstanding audit recommendations also considered by the HIA in coming to her opinion of Reasonable/Limited assurance. There were 19 audit recommendation outstanding at the year-end 2024/25 (41 outstanding as at year ending 2023/24). The table below has been taken from the HIA's report to GRAC on 3 June 2025 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 Routine
2021/22	3	0	3	0
2023/24	6	0	4	2
2024/25	10	0	4	6

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- 4.2.17. 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.
- 4.2.18. 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.
- 4.2.19. The GRAC and the Corporate Leadership Team (CLT) monitor and continually review corporate risks and ensure that actions are being taken to effectively manage the Council's highest risks.
- 4.2.20. 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.
- 4.2.21. 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.

5. GOVERNANCE ISSUES

5.1. *Financial Statements*

These it should be noted that the 2021/22, 2022/23, and 2023/24 Statements of Accounts were issued with disclaimed audit opinions. The national Local Government audit market has experienced sustained challenges in recent years, with delays affecting many local authorities. These stem from issues such as auditor capacity and regulatory pressures. An update was provided to the GRAC confirming that the Council submitted the above-mentioned accounts ahead of the respective backstop dates. During the 2024/25 audit, the external auditor identified areas where the Council's financial reporting processes and supporting controls could be strengthened to improve the quality, consistency and timeliness of the Statement of Accounts and associated working papers. While the accounts were ultimately produced and audited, the findings highlighted the need for enhanced capacity, clearer documentation, and more robust review arrangements. The Council has agreed a management action plan to address the issues identified, and progress in implementing these improvements will be monitored through the Governance, Risk and Audit Committee. See 5.10.

5.2. *Coastal Partnership East*

In January 2025, North Norfolk District Council approved the dissolution of Coastal Partnership East (CPE), a shared coastal management arrangement originally established under a Section 113 Agreement in 2016 with East Suffolk Council and Great Yarmouth Borough Councils. This decision was made in recognition of evolving local priorities, climate change pressures, and differing partner council needs. The Cabinet resolved to withdraw from the partnership and establish a dedicated in-house Coastal Management Team. Governance arrangements have since been revised to ensure continuity of statutory coastal defence responsibilities, operational resilience, and accountability. The Council remains committed to exploring future collaborative opportunities through service level agreements with other local authorities as appropriate.

5.3. *Local Government Reorganisation & Devolution*

In March 2025, North Norfolk District Council's Full Council formally debated and responded to the Government's invitation under the English Devolution White Paper to develop proposals for Local Government Reorganisation (LGR). The Council considered various structural options and, at its meeting on 19 March 2025, voted unanimously to oppose a single-unitary structure and instead support a three-unitary model for Norfolk. A detailed interim plan reflecting this preference was approved for submission by the Chief Executive in consultation with the Leader. On 24 September 2025 the Full Council approved submission of our preference for a three-unitary model. This was followed by a response on 17 February 2026 to MHCLG questions with our preference for governance by a Joint Committee populated by members from predecessor councils until shadow unitary authority elections are held in May 2027. Additionally, the Government decided to defer the Norfolk and Suffolk Combined Mayoral Authority elections from May 2026 until May 2028 to align with vesting day for the successor unitary authorities in Norfolk and Suffolk. Governance and democratic accountability arrangements will continue to be reviewed as the process develops through 2026–27. Include any updates on LGR between 02/02/26 and signing date of the AGS.

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5.4. ***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

5.5. Following a review of the Statements supplied, the AGS is drafted before being considered by 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.

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5.6. **Self-Assessment Assurance Statements for 2024/25**

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.

5.7. 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. **Risk Assessments –**

Several managers have highlighted the inconsistent completion and updating of risk assessments across multiple service areas, highlighting the need for a more robust and coordinated approach to operational risk management.

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.

5.8. 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.

5.9. There have not been any alleged or proven frauds for note during the 2024/25 financial year.

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5.10. The following Action Plan has been developed to help address any control or governance issues identified as part of the AGS process and the external audit of the 2024/25 Statement of Accounts.

Issue	Action/Outcome	Officer(s)	Target Date
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.	<p>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. Planning department will be completed by March 2026 following a thorough review by the new AD. Some other areas have been delayed by pressures arising from LGR, but mitigated by Cabinet considering performance quarterly via Portfolio Holder reports.</p> <p>Service budgets should be realigned with Service Plans where ADs consider these to be misaligned</p>	<p>CLT/MT</p> <p>ADs</p>	<p>TBC</p> <p>As part of the budget setting process for 26/27</p>
The Council's IT Strategy has not been reviewed for several years.	Review and update IT Strategy and combine with Digital Strategy	AD Finance & Assets	31 March 2026
Audit recommendations not being implemented in a timely and prompt manner.	Immediate implementation of a monthly review of outstanding audit recommendations by CLT	CLT	Ongoing
Section 106 Arrangements audit was given limited assurance	All audit recommendations to be implemented following the appointment of a new s106 officer following a gap in service delivery.	AD for Planning & AD for Finance & Assets	Urgent recommendations implemented ASAP. Important within 3 months. Routine within 6 months – Completion July 2026.

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Private Sector Housing – HMOs, private rental enforcement and empty homes audit was given limited assurance	All audit recommendations to be implemented.	AD for Environmental & Leisure Services	Urgent recommendations implemented ASAP. Important within 3 months. Routine within 6 months – Completion November 2025.
Risk Management audit was given limited assurance	A further Risk Management Audit was undertaken in November/December. This was a follow up and has identified that whilst progress had been made against all recommendations further work was needed to fully meet them. The follow up audit is being finalized and so it is proposed that the recommendations from this audit replace the previous audit.	Director of Service Delivery	TBC
Environmental Charter audit was given limited assurance	All audit recommendations to be implemented.	AD for Sustainable Growth	Complete
Waste Management audit was given limited assurance	All audit recommendations to be implemented. System notes to be completed following the implementation of a new commercial customer database.	AD for Environmental & Leisure Services	30 June 2026
Production of draft Annual Accounts for review by external auditor	The Council is strengthening financial reporting arrangements through targeted technical training, clearer standards for working papers, and improved planning and engagement with auditors.	AD Finance & Assets	30 June 2026
Population of a formal grants register.	The Council will implement and maintain a formal grants register to support accurate accounting, monitoring of conditions, and appropriate classification of grant balances.	AD Finance & Assets	30 September 2026
Misstatement of year end cash and investment balances in the Statement of Accounts.	The Council is strengthening year-end reconciliation and rollover procedures, including clearer ownership and review controls.	AD Finance & Assets	31 March 2026

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Weaknesses in year-end capital accounting processes.	The Council is improving capital accounting controls by reinforcing impairment and cut-off procedures, enhancing review of valuations, strengthening asset register governance, and ensuring consistent application of accounting policies.	AD Finance & Assets	31 March 2026
Independent review of journal postings to the accounting system	The Council is implementing strengthened journal controls, including enhanced review arrangements, clearer documentation of approvals, and a continued risk-based approach to segregation of duties.	AD Finance & Assets	31 March 2026

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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