



NORWICH
City Council

Audit committee

Date: Tuesday, 21 October 2025

Time: 16:30

Venue: Mancroft room, City Hall, St Peters Street, Norwich, NR2 1NH

Committee members:

Councillors:

Schmierer (Chair)
Driver (Vice-Chair)
Bolton
Kendrick
Lawes
Packer
Price
Wright

Independent Member

David Harwood

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Agenda

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- 1 Apologies**
To receive apologies for absence
- 2 Declarations of interest**
(Please note that it is the responsibility of individual members to declare an interest prior to the item if they arrive late for the meeting)
- 3 Public questions/petitions**
To receive questions / petitions from the public which have been submitted in accordance with the council's constitution.
- 4 Minutes** 5 - 12
To confirm the minutes of the meeting held on 24 September 2025.
- 5 Annual External Audit Plan 2024/25 - addendum** 13 - 36
Purpose - This report presents an addendum to the annual external audit plan 2024/25.
- 6 Internal Audit Annual Opinion Report 2024/25** 37 - 62
Purpose - This report concludes on internal audit activity undertaken during 2024/25, it provides an annual opinion concerning the Council's framework of governance, risk management and control and concludes on the effectiveness of internal audit and provides key information for the Annual Governance Statement.
- 7 Annual Governance Statement, 2024-25** 63 - 130
Purpose - The purpose of this report is to provide opportunity for the Audit Committee to review the draft Annual Governance Statement for 2024-25, alongside the Statement of Accounts and in compliance with the requirements of the Accounts and Audit Regulations 2015.
- 8 Corporate Risk Register 2025/26 – Quarter 1** 131 - 154
Purpose - This report provides an update to the Council's corporate risk register based on the position for quarter one

(June 2025).

9 Work Programme

155 - 166

Purpose - This report sets out the Committee's Work Programme to fulfil its terms of reference, as set out in the Council's Constitution and agreed by Council.

10 Exclusion of the public

Consideration of exclusion of the public.

EXEMPT ITEMS:

(During consideration of these items the meeting is not likely to be open to the press and the public.)

To consider whether the press and public should be excluded from the meeting during consideration of an agenda item on the grounds that it involves the likely disclosure of exempt information as specified in Part 1 of Schedule 12 A of the Local Government Act 1972 or it being confidential for the purposes of Section 100A(2) of that Act.

In each case, members are asked to decide whether, in all circumstances, the public interest in maintaining the exemption (and discussing the matter in private) outweighs the public interest in disclosing the information.

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***11 Corporate Risk Register 2025/26 – Quarter 1 Exempt**

- This report is not for publication because it would disclose information relating to the financial or business affairs of any particular person (including the authority holding that information) as in para 3 of Schedule 12A to the Local Government Act 1972.

Date of publication:



Audit Committee

16:30 to 18:00

Wednesday, 24 September 2025

Present: Councillors Schmierer (Chair), Driver (Vice-Chair), Bolton, Lawes, Packer, Price, Wright and David Harwood (Independent Member)

Apologies: Councillor Kendrick

In attendance: Robert Mayes, Head of Finance
Isabel Brittain, Interim Director of Finance
Jan Robinson, Head of Legal and Governance
Emily Yule, Executive Director of Resources
Teresa Sharman, Head of Internal Audit
Davina Howes, Executive Director of Communities and Housing
Anthony Wiggins, Director of Property (Housing)
Mark Brown, Head of Property and Economic Development
Julia Medler, Head of Customers, IT and Digital
Alexandra Cosme, Senior Committee Officer

20. Declarations of Interest

20.1 There were no declarations of interest.

21. Public Questions / Petitions

21.1 There were no public questions or petitions.

22. Minutes



- 22.1 **RESOLVED** that the public and exempt minutes of the meeting held on 17 June 2025 were confirmed and signed as a true record.

23. Progress Report on Internal Audit Activity

- 23.1 The Head of Internal Audit introduced the report which was the last progress report for the 2024-25 audit year. She highlighted the five final reports that had been issued on page 21 of the report and raised a correction. The table on page 21 showed the Network Infrastructure audit had a 'reasonable' assurance level, however it should have read 'substantial'. This was corrected later in the report.
- 23.2 The report also showed 20 recommendations in progress. The Head of Internal Audit highlighted that an updates were provided by officers, however, some were not captured in the report. The Head of Internal Audit invited officers to give a verbal update.
- 23.3 The Director of Property (Housing) provided an update on the Housing Repairs and Void Management - NCSL audit recommendations. Six recommendations were produced at the end of the audit, two of which were completed. Four recommendations were in progress.
- 23.4 In response to a Member's question, the Director of Property (Housing) provided an update on the KPI Handbook, which had been drafted in conjunction with Norwich City Services Limited (NCSL). This formed part of the contract extension with NCSL. The Executive Director of Communities and Housing confirmed that this was almost ready for sign off and highlighted that all Members had been invited to an All-Member Briefing on Housing Highlights which were published online. This included void performance.
- 23.5 A Member queried why some recommendations were completed but had not been listed as closed. The Executive Director of Housing explained that information had been submitted and officers were waiting for the Audit team to confirm that. The Head of Internal Audit clarified that the term 'investigate' was used throughout the report, which meant that the auditor was looking to confirm that evidence had been received and then close the recommendation. She advised that this would be updated in the next update.
- 23.6 The Independent Member noted that some due dates for recommendations had been revised and asked why. The Executive Director of Communities and Housing explained that, as the audit pre-dated her employment with the Council, when she and the Director of Property (Housing) joined the organisation, they evaluated and re-prioritised actions in accordance with performance and therefore dates were revised.
- 23.7 A Member raised concerns about delayed audits and the knock-on impact of revised dates for recommendations to be implemented on the audit work



programme. The Executive Director of Resources commented that there had not been a clear process of bringing updates to the Audit Committee, proposing that dates needed to be altered and the rationale for that and seeking the Committee's approval. She stated that that process needed to be tightened up, particularly where the audit plan was responsive and dynamic to emerging needs and audits were deferred. The Chair and the Independent Member did not feel that it was the role of the Audit Committee to agree to revised dates.

- 23.8 The Head of Internal Audit invited the Executive Director of Resources to provide a verbal update on the Human Resources audit. In addition to the update in the report, the Executive Director of Resources informed Members that IT issues related to data transferal had been resolved and data migration had been completed. The Executive Director of Resources stated that work was ongoing to ensure data accuracy. The verification process would continue as part of transactional activity due to onboarding and certificate renewals. The Executive Director of Resources explained that HR was working closely with colleagues in Revenues and Benefits as their checks required more frequent renewal. DBS updates were presented to the Assurance Board and reported to Directorate Management Team Meetings. Lastly, the Corporate Risk Register had been updated to encapsulate the safeguarding risk and DBS compliance risk as one.
- 23.9 In response to a Member's question, the Executive Director of Resources clarified that the timing of a DBS check depended on the role. If it was already established that a DBS check was required for a role, that would form part of the onboarding process. If it was a new post in question, an assessment would be undertaken to confirm whether or not the post required a DBS check. Where roles required a DBS check, a risk assessment was completed to determine what the postholder would be able to do before the check was completed.
- 23.10 In response to a Member's question, the Executive Director of Resources explained that the Council expected DBS checks to be turned around within the normal timeframe, however, some took longer if there was disagreement about whether the post was eligible for an Enhanced DBS check or not, for example. She assured the Committee that officers kept an eye on the timescales and monitored any undue delay.
- 23.11 The Chair asked the Executive Director of Resources whether she was confident that there would be increased assurance going forward, noting that it was an area of major concern for the Committee. The Executive Director of Resources stated that she was confident that if the area was to be re-audited, reasonable assurance would be provided.
- 23.12 The Head of Internal Audit invited the Head of Legal and Governance to provide an update on the Democratic Services audit. The Head of Legal and Governance informed Members that the Independent Remuneration Panel



had reached the end of their review, albeit this was delayed over the summer holidays. Their report would be presented to Full Council in November 2025.

- 23.13 Noting that the Committee had received updates on the three areas with outstanding recommendations, the Chair invited the Committee to discuss other areas in the report.
- 23.14 A Member requested more information on the capacity of the risk team. The Head of Finance explained that risk sat within his role, but part of the redesign of the Finance team was to build an additional post into the team. A job description and person specification was being produced to provide the Head of Finance with that support and build in resilience.
- 23.15 In response to a question about the Non-Housing Commercial Property audit, the Head of Property and Economic Development confirmed that the published data had been updated, and this was available to view on the website.
- 23.16 Discussion ensued on the 'reasonable' assurance level given for risk management. A Member noted that one of the recommendations was to add inherent risk scores and controls in place, and queried why 'reasonable' assurance was given without controls in place. The Head of Internal Audit explained that the assurance level took numerous factors into account. She was comfortable with the 'reasonable' assurance level. The Head of Finance explained that officers were working with the Good Governance Institute to implement a new risk strategy and policy to reintroduce controls.
- 23.17 The Independent Member asked whether the Council had explored the use of commercial software, rather than manually maintaining the risk register. The Head of Finance explained that officers were aware of additional software, however, in conjunction with the Good Governance Institute, were looking to launch a new risk policy and strategy using Microsoft Excel software. The Independent Member commented that manually maintaining risk registers was time consuming.
- 23.18 **RESOLVED** to:
- 1) Review the progress with the delivery of the 2024/25 Internal Audit Plan.
- 24. Annual External Audit Plan 2024/25 – addendum**
- 24.1 In the External Auditor's absence, the Head of Finance introduced the report. He explained that the purpose of the report was to identify additional audit risks, particularly in relation to Lion Homes. He noted that officers had engaged in regular discussions with the External Auditor, Ernst & Young, and they were informed on group accounts. The Council had also engaged with Grant Thornton to support in ensuring the accounts for Lion Homes were



consolidated. The Head of Finance highlighted the key audit risks around group accounting detailed on page 7 of Appendix A and the additional audit risks around value for money on page 12. There was an implication that there would be additional audit fees.

24.2 Members requested to discuss the item at the next meeting, with the External Auditor present. In the interim, Members agreed to send written questions to the Head of Finance to share with the External Auditor before the next meeting.

24.3 **RESOLVED** to:

1. Note the attached report from the Council's External Auditor.

2. Note the following actions:

A) Members to send questions to the Head of Finance and the External Auditor in advance of the next meeting.

B) Receive the report at the October 2025 meeting.

25. Audit Committee Annual Report 2024/25

25.1 The Head of Legal and Governance introduced the report, which covered the Audit Committee's work across the 2024/25 Civic Year. The report included a breakdown of the Committee's compliance with the CIPFA Position Statement and the results of the annual evaluation undertaken by the Committee.

25.2 In response to a Member's question, the Head of Legal and Governance clarified that, subject to the Committee's approval, the report would be presented to full Council in November. At the Council meeting, the Chair would present the report.

25.3 Discussion ensued on the level of detail included in the report. A Member thanked officers for the report, however, stated that it did not capture the discussions of the Audit Committee throughout the year. The Head of Legal and Governance explained that the breadth of the Audit Committee's discussions were captured in the minutes and offered to add links to the published minutes in the report. She explained that the report was structured as per the Audit Committee's previous request, however, officers would explore alternative formats going forward and look at other examples from different authorities. Other Members commented that the Audit Committee meetings were open to the public, live-streamed on YouTube and minutes were available, which ensured accessibility and transparency.



- 25.4 The Independent Member felt that the report was too long and proposed that a two-page Executive Summary was added, highlighting the difference that the Committee had made throughout the year.
- 25.5 The Independent Member highlighted that one action was missing from the action plan. Officers agreed to correct the plan in the version that would be submitted to full Council.
- 25.6 The Head of Legal and Governance provided an update on the process of recruiting a second Independent Member to the Committee. The Head of Legal and Governance and the Chair of the Committee had discussed this. She explained that the role would be advertised shortly, with the view to recruit a second Independent Member and a Member to replace the current Independent Member when his term ended in 2026.

25.7 **RESOLVED** to:

1) Approve the content of the Annual Report of the Audit Committee 2024-25 and recommend it to Council for adoption, subject to the following amendments:

A) Add hyperlinks to the published minutes of the 2024/25 Committee meetings.

B) Add a two-page Executive Summary to the start of the report.

C) Update the action plan to ensure it covers all actions presented to the Committee in 2024/25.

2) Agree to complete a Self-Assessment.

3) Approve for officers to resume the process of appointing a second Independent Member to the Committee, as recommended in the CIPFA Position Statement.

4) Request that from the 2025/26 Civic Year onwards, the Annual Report of the Audit Committee contains more detail about the discussions and actions escalated by the Committee.

26. Work Programme

- 26.1 The Senior Committee Officer introduced the report. She highlighted that a training session had been scheduled for the Audit Committee on Statement of Accounts. This was scheduled for 11th November, 4:30pm-6:30pm. The Chair encouraged all Members to attend.
- 26.2 The Chair discussed the Internal Audit Work Programme and asked the Head of Internal Audit about a procurement audit. The Head of Internal Audit



explained that the procurement audit had started, and the contractor was speaking with officers about the scope of the audit. In response to a question from the Chair, the Head of Internal Audit also clarified that there was a planned maintenance audit in the audit plan for the current year. It was in the scoping phase.

- 26.3 Discussion ensued on the timing of reports to the Audit Committee. The Chair highlighted that previously, the Internal Auditor's Annual Report and Opinion was received by the Committee over the summer period, however, it was scheduled for the October meeting in the current civic year. He stated that going forward, the report would be presented to the Committee earlier. The Executive Director of Resources agreed and wanted to ensure that senior officers were engaged in the report before it was received by the Committee.
- 26.4 A Member highlighted that at the May 2025 meeting, the Audit Committee had resolved to request that the Scrutiny Committee looked at legacy IT systems and nutrient neutrality as part of their work programme. He asked the Chair for an update on this. The Chair agreed that he would discuss the recommendations with the Chair of the Scrutiny Committee before the next meeting.
- 26.5 The Head of Finance highlighted the consultation on the scale fee for 25/26 audits. The Head of Finance would prepare a response on behalf of the Committee and share this with Members.
- 26.6 **RESOLVED** to:
- 1) Agree the Work Programme.

CHAIR



Committee name: Audit

Committee date: 21/10/2025

Report title: Annual External Audit Plan 2024/25 - addendum

Portfolio: Councillor Harper, cabinet member for Finance and Major Projects

Report from: Interim Director of Finance & S151 Officer

Wards: All wards

OPEN PUBLIC ITEM

Purpose

This report presents an addendum to the annual external audit plan 2024/25.

Recommendation:

To note the additional appendix, Appendix B.

(Members noted the substantive report at the September 2025 meeting)

Policy framework

The council has five corporate priorities, which are:

- A prosperous Norwich.
- A fairer Norwich.
- A climate responsive Norwich.
- A future-proof Norwich.
- An open and modern council. This report meets the “An open and modern council” corporate priority.

This report meets all the corporate priorities.

Report details

Introduction

1. This report is represented to Audit Committee following discussions by Committee at its September meeting. The report recommendation has already been noted but is included on the agenda to allow the item to be discussed with the Council's external auditor present.
2. The report sets out the addendum to the external auditors' proposed approach to their work for the audit of the accounts for the 2024/25 financial year. A copy of the addendum is shown at Appendix A.

Key points to note

3. EY's provisional approach to their work for the audit of the accounts for the 2024/25 financial year was presented to Committee on 13th May 2025. Since then at its meeting on 9th July 2025, Cabinet agreed to approve the recommendation received from the Lion Homes Shareholder Panel to undertake a Members Voluntary Liquidation of the company.
4. The purpose of the addendum is to highlight the additional audit risk and complexities impacting Group Accounting and Value for Money reporting.
5. Throughout the preparation of the Council's draft statement of accounts and the process for the Members Voluntary Liquidation of the Lion Homes, the Council's S.151 Officer and Finance team have been in regular discussions with EY to ensure they are fully briefed.
6. Page 7 of Appendix A details the additional key audits risk relating to Group Accounting. For both the financial sustainability risk and the Prior Period Adjustment (PPA) the Council has shared its planned accounting treatment with EY to gain a shared agreement prior to publication of the draft accounts.
7. Additionally, the Council has engaged Grant Thornton to assist with technical accounting advice on the appropriate disclosures in respect of impairments and PPA's.
8. Page 12 of Appendix A details the additional audit risk relating to Value for Money.

Implications

Financial and resources

Any decision to reduce or increase resources or alternatively increase income must be made within the context of the council's stated priorities, as set out in its Corporate Plan 2024-29 and budget.

9. Any decision to reduce or increase resources or alternatively increase income must be made within the context of the council's stated priorities, as set out in its Corporate Plan and Budget.
10. Any additional audit work could incur additional audit fees. The fees will be managed within the existing external audit budget and earmarked reserves.

Legal

11. The statutory timescale for the publication of the 2024/25 accounts is 30th June 2025. The Statement of Accounts must be signed and published with an audit opinion by 28th February 2026.

12. There are no other specific legal implications arising from this report.

Statutory Considerations

Consideration:	Details of any implications and proposed measures to address:
Equality and Diversity	None identified
Health, Social and Economic Impact	None identified
Crime and Disorder	None identified
Children and Adults Safeguarding	None identified
Environmental Impact	None identified

Risk Management

Include operational, financial, compliance, security, legal, political or reputational risks to the council

Risk	Consequence	Controls Required
Compliance, reputational risks associated with failure to publish audited accounts by statutory deadline	Ability to give confidence to users of the council's financial statements is reduced	Publication of information advising when accounts will be published and reasons for delays.

Other Options Considered

13. There are no alternative options to this report.

Reasons for the decision/recommendation

14. The committee is recommended to note the attached report from the council's external auditor which sets out an addendum to the approach and scope to the 2024/25 audit of the council's statement of accounts.

Background papers:

None

References:

None

Appendices:

Appendix A - EY External Audit Plan 2024/25 Addendum

Appendix B - Questions from Audit Committee - Agenda Item 6 – 24th September 2025

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Norwich City Council

Audit planning report Addendum
Year ending 31 March 2025

11 September 2025





Private and Confidential

11 September 2025

Audit Committee
Norwich City Council
City Hall
St Peter's Street
Norwich
NR2 1NH

Dear Audit Committee Members

Audit Planning Report Addendum 2024/25

We presented the provisional 2024/25 audit planning report to the Audit Committee in May 2025. This report provides the Audit Committee of Norwich (the Council) with an update to the proposed audit approach and scope for the 2024/25 audit.

This is in accordance with the requirements of the Local Audit and Accountability Act 2014, the National Audit Office's 2024 Code of Audit Practice, the Statement of Responsibilities issued by Public Sector Audit Appointments (PSAA) Ltd, auditing standards, and other professional requirements.

As the Council's body charged with governance, the Audit Committee plays a crucial role in ensuring assurance over both the quality of the draft financial statements prepared by management and the Council's wider arrangements to support a timely and efficient audit. Failure to achieve this will affect the level of resources required to fulfil our responsibilities. We will assess and report on the adequacy of the Council's external financial reporting arrangements, as well as the effectiveness of the Audit Committee in fulfilling its role within those arrangements as part of our Value for Money assessment.

This report is intended solely for the information and use of the Audit Committee and management, and is not intended to be, and should not be used, by anyone other than these specified parties.

We welcome the opportunity to discuss the updates contained in this report with you on 23 September 2025 as well as understand whether there are other matters which you consider may influence our audit.

Yours faithfully

David Riglar
For and on behalf of Ernst & Young LLP

Enc

Contents

1 Update to our 2024/25 audit strategy

2 Audit risks

3 Value for Money risks

4 Audit fee and timeline

Public Sector Audit Appointments Ltd (PSAA) issued the 'Statement of responsibilities of auditors and audited bodies'. It is available from the PSAA website (<https://www.psa.co.uk/managing-audit-quality/statement-of-responsibilities-of-auditors-and-audited-bodies-from-2023-24-audits/>). The Statement of responsibilities serves as the formal terms of engagement between appointed auditors and audited bodies. It summarises where the different responsibilities of auditors and audited bodies begin and end, and what is to be expected of the audited body in certain areas. The 'Terms of Appointment and further guidance (updated July 2021)' issued by the PSAA (<https://www.psa.co.uk/managing-audit-quality/terms-of-appointment/terms-of-appointment-and-further-guidance-1-july-2021/>) sets out additional requirements that auditors must comply with, over and above those set out in the National Audit Office Code of Audit Practice 2024 (the NAO Code) and in legislation, and covers matters of practice and procedure which are of a recurring nature.

This report is made solely to the **Audit Committee and management of Norwich City Council**. Our work has been undertaken so that we might state to the **Audit Committee and management of Norwich City Council** those matters we are required to state to them in this report and for no other purpose. To the fullest extent permitted by law we do not accept or assume responsibility to anyone other than the **Audit Committee and management of Norwich City Council** for this report or for the opinions we have formed. It should not be provided to any third-party without our prior written consent.



01

Update to our 2024/25 audit strategy

2024/25 Audit Plan Updates

Overview

Following the issue of our Provisional Audit Planning Report we have updated the risk concerning Group Accounts and identified a new Value for Money risk. We report the changes made to the Provisional Audit Plan, and the impact on our timelines and fees in Sections 2, 3 and 4 of this report.

The amendments concern the Council's wholly owned subsidiary Lion Homes Limited(LHL).

Other communications

Audit Timeline

Our initial audit timeline as communicated in the pre-liminary audit plan has been subject to change given the Council's delay in publishing the 2024/25 Statement of Accounts and the change in risk profile of the 2024/25 audit. We anticipate that the audit will commence during October pending the publishing of the Statement of Accounts.



02 Audit risks

Updated Audit Risk – Group Accounting

We had identified other areas of the audit, that have not been classified as significant risks but are still important when considering the risks of material misstatement to the financial statements and disclosures. One of these areas was Group Accounting, we have now increased this to a significant risk.

What is the risk/area of focus, and the key judgements and estimates?

Group Accounting –Consolidation Procedures (Significant Risk)

We were unable to obtain assurance over the group statements as the component auditor has not reported to us on Lion Homes Ltd. We also did not have assurance over the opening group balances, and therefore we did not have assurance over the group statements.

The Council will need to undertake its annual assessment of the group boundary to determine the procedures it needs to undertake to consolidate the relevant component entities.

Update:

A financial sustainability risk has been identified concerning the council's wholly owned subsidiary, Lion Homes Ltd. The Council has significant long term debtor balances, arising from loans issued to the subsidiary. There is a risk that some of these balances may not be recoverable.

In addition, material errors have been identified in the draft financial information for Lion Homes Ltd, that were consolidated into the Council's 2023/24 financial statements. This will require a prior period adjustment in the Council's 2024/25 financial statements.

Our response: Key areas of challenge and professional judgement

We will:

- Review the Council's assessment of its group boundary;
- Consider the need to liaise with the component auditors to understand any risks that they are recognising and issue Group Instructions as necessary;
- Evaluate any risks at component level on the group accounts;
- Issue instructions to the component auditors we intend to place reliance on;
- Review audit procedures performed by the component auditor; and
- Audit the consolidation process and group accounts
- Review and assess Council judgements and accounting treatment on the impairment of subsidiary balances in relation to Lion Homes Ltd.
- Obtain and evaluate management's assessment on the recoverability of loans with the subsidiary companies using the expected credit loss model.
- Consider the judgments made and assumptions used by management in assessing the recoverability of the loans and the ability of the subsidiary companies to pay back loans to the Council.
- Consider the accounting treatment, including disclosure requirements, for the error identified in the 2023/24 financial information for Lion Homes Ltd, that were consolidated into the Council's 2023/24

What else will we do?

Consider the impact on the Group going concern disclosure associated with Lion Homes Ltd.



03 Value for Money risks

Value for Money

Council's responsibilities for value for money

The Council is required to maintain an effective system of internal control that supports the achievement of its policies, aims and objectives while safeguarding and securing value for money from the public funds and other resources at its disposal.

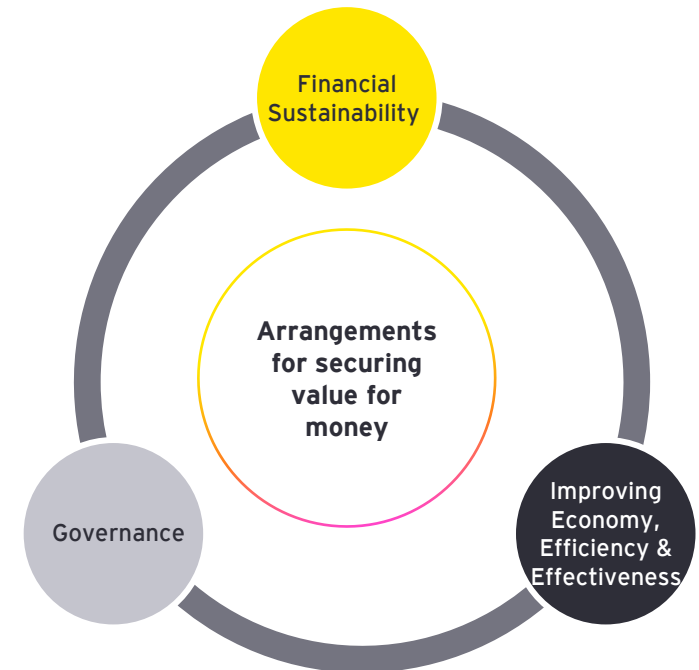
As part of the material published with the financial statements, the Council is required to bring together commentary on the governance framework and how this has operated during the period in a governance statement. In preparing the governance statement, the Council tailors the content to reflect its own individual circumstances, consistent with the requirements of the relevant accounting and reporting framework and having regard to any guidance issued in support of that framework. This includes a requirement to provide commentary on arrangements for securing value for money from the use of resources.

Auditor Responsibilities

Under the NAO Code we are required to consider whether the Council has put in place 'proper arrangements' to secure economy, efficiency and effectiveness on its use of resources. The Code requires the auditor to design their work to provide them with sufficient assurance to enable them to report to the Council a commentary against specified reporting criteria (see below) on the arrangements the Council has in place to secure value for money through economic, efficient and effective use of its resources for the relevant period.

The specified reporting criteria are:

- Financial sustainability - How the Council plans and manages its resources to ensure it can continue to deliver its services.
- Governance - How the Council ensures that it makes informed decisions and properly manages its risks.
- Improving economy, efficiency and effectiveness - How the Council uses information about its costs and performance to improve the way it manages and delivers its services.



Value for Money (cont'd)

Planning and identifying risks of significant weakness in VFM arrangements

The NAO's guidance notes require us to conduct a risk assessment that collects sufficient evidence to document our evaluation of the Council's arrangements, allowing us to draft a commentary under the three reporting criteria. This involves identifying and reporting on any significant weaknesses in those arrangements and making appropriate recommendations. In considering the Council's arrangements, we consider:

- The governance statement;
- Evidence of arrangements during the reporting period;
- Evidence obtained from our audit of the financial statements;
- The work of inspectorates and other bodies; and
- Any other evidence that we deem as necessary to facilitate the performance of our statutory duties.

We then evaluate whether there is evidence indicating significant weaknesses in arrangements. According to the NAO's guidance, determining what constitutes a significant weakness and the extent of additional audit work required to address the risk is based on professional judgment. The NAO indicates that a weakness can be considered significant if it:

- Exposes, or could reasonably be expected to expose, the council to significant financial loss or risk;
- Leads to, or could reasonably be expected to lead to, significant impact on the quality or effectiveness of service or on the council's reputation or unlawful actions;
- Identifies a failure to take action to address a previously identified significant weakness, such as failure to implement or achieve planned progress on action/improvement plans.

Responding to identified risks of significant weakness

When planning work identifies a risk of significant weakness, the NAO's guidance requires us to consider the additional evidence needed to verify whether there is a significant weakness in arrangements. This involves conducting further procedures as necessary. We are required to report our planned procedures to the Audit Committee.

Value for Money (cont'd)

Reporting on VFM

If we determine that the Council has not made proper arrangements for securing economy, efficiency, and effectiveness in its use of resources, the NAO Code mandates that we reference this by exception in the audit report on the financial statements.

Additionally, we are required to provide a commentary on the value for money arrangements in the Auditor's Annual Report. The NAO Code specifies that this commentary should be clear, readily understandable, and highlight any issues we wish to draw to the Council's or the wider public's attention. This may include matters that are not considered significant weaknesses in arrangements but should still be brought to the Council's awareness. It will also cover details of any recommendations from the audit and the follow-up of previously issued recommendations, along with our assessment of their satisfactory implementation. Our 2024/25 Auditor's Annual Report requires to be issued by 30 November 2025 to comply with the revised requirements of the NAO Code.

Status of our 2024/25 VFM planning

We are in the process of finalising our Value for Money Planning procedures. Based on information brought to our attention during the audit, we have identified a risk of significant weakness in the council's arrangements. We have assessed the risk concerns the council's governance arrangements for the subsidiary company Lion Homes Limited.

We have set out the risk and our planned response in the table on the next page and we will update the Audit Committee further should we identify any additional risks of significant weaknesses in arrangements during the audit .

Value for Money

Value for Money Risks

The table summarises the risk of significant weaknesses identified during our planning. We will review arrangements and risks regularly, updating our work if new risks arise and inform you of any additional significant weaknesses.

What is the risk of significant weakness?	What arrangements does this impact	Change from PY	Details and what we will do
<p>Governance on Council Companies</p> <p>There is a risk that the Council has inadequate governance arrangements to establish, monitor and manage partnerships to ensure these do not impact negatively on the Council's objectives.</p> <p>During the 2024/25 statutory audit we were made aware of increased risk concerning the financial sustainability of Lion Homes Limited, a subsidiary company of Norwich City Council.</p> <p>Norwich City Council is the sole shareholder of Lion Homes Limited which was incorporated in 2015. Management are considering the options for the future of the company.</p> <p>Due to the complexities involved with the accounting treatment for the subsidiary, there has been a delay in the production of the Council's Statement of Accounts for the year ended 31 March 2025. At the time of writing this report the accounts have not been published.</p>	<p>Governance</p>	<p>New risk for 2024/25</p>	<p>We will :</p> <ul style="list-style-type: none"> ▶ Ascertain if there are documented governance arrangements to monitor the performance and related risks for the Council's Companies. ▶ We will test compliance with the documented arrangements or determine what partnership-related governance arrangements are in place for Lion Homes Ltd if there is no over-arching policy/procedure. ▶ Document whether and how subsidiaries related risks are reflected in the Council's risk management arrangements and used to inform decision making.



04

Audit fee and timeline

Fees

The duty to prescribe fees is a statutory function delegated to Public Sector Audit Appointments Ltd (PSAA) by the Secretary of State for Housing, Communities and Local Government.

This is defined as the fee required by auditors to meet statutory responsibilities under the Local Audit and Accountability Act 2014 in accordance with the requirements of the Code of Audit Practice and supporting guidance published by the National Audit Office, the financial reporting requirements set out in the Code of Practice on Local Authority Accounting published by CIPFA/LASAAC, and the professional standards applicable to auditors' work.

The agreed fee presented is based on the following assumptions:

- ▶ officers meeting the agreed timetable of deliverables;
- ▶ our financial statement opinion and value for money conclusion being unqualified;
- ▶ appropriate quality of documentation is provided by the Council;
- ▶ an effective control environment; and
- ▶ compliance with PSAA's Statement of Responsibilities of auditors and audited bodies. See <https://www.psa.co.uk/managing-audit-quality/statement-of-responsibilities-of-auditors-and-audited-bodies/statement-of-responsibilities-of-auditors-and-audited-bodies-from-2023-24-audits/>. In particular the Council should have regard to paragraphs 26-28 of the Statement of Responsibilities which clearly sets out what is expected of audited bodies in preparing their financial statements. These are set out in full on the previous page.

If any of the above assumptions prove to be unfounded, we will seek a variation to the agreed fee. This will be discussed with the Council in advance.

	2024/25	2023/24	2022/23
	£m	£m	£m
Total Fee – Code Work	229,859	212,891	74,317
Scale Fee Variation	Note 2	Note 1	Note 1
Total audit	0	269,629	0
Other non-audit services not covered above (Housing benefits)	TBC	TBC	TBC

All fees exclude VAT

1. As set out in the joint statement on update to proposals to clear the backlog and embed timely audit issued by DHLUC, PSAA will use its fee variation process to determine the final fee the Council have to pay for the 2022/23 and 2023/24 audits.
2. The scale fee also may be impacted by a range of other factors which will result in additional work, which include but are not limited to:
 - Consideration of correspondence from the public and formal objections.
 - New accounting standards, for example full adoption or additional disclosures in respect of IFRS 16.
 - New audit areas of focus, for example the new payroll system.
 - Non-compliance with law and regulation with an impact on the financial statements.
 - VFM risks of, or actual, significant weaknesses in arrangements and related reporting impacts.
 - The need to exercise auditor statutory powers.
 - Prior period adjustments.
 - Modified financial statement opinions.
 - Additional work required due to ongoing issues in relation to the Council's subsidiary Lion Homes Limited(LHL).

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APPENDIX B

Questions submitted by Audit Committee in response to Agenda Item 6 – 24th September 2025 Item 5		
Question No.	Question	Officer Response
Questions from Cllr Packer		
1)	We previously had two successive interim S151 officers. As they were interims, what happens with any and all of their email correspondence now that they are no longer in post as S151 officer? In case there are emails which involve Lion Homes and are of interest to the Audit Committee, can the emails please be stored and saved to an NCC drive if they have not been already.	<p>A request for access to the Email account for the last interim S.151 officer has been made. Access will be provided to the current interim S.151 officer.</p> <p>The email account for first interim S.151 officer is still active.</p>
2)	For each individual Jan-Dec calendar year period of 2023, 2024 and 2025 can details please be provided regarding the attendees for the shareholder panel meetings in the table format Provided.	Details of attendees at Shareholder panels in the requested format is currently be complied as part of the lessons learned report and will be shared with members in due course.
Questions from the Independent Person		
1)	<p>The Council’s 2023/24 statement of accounts that were presented to the audit committee in February 2025 included the following statement ... “Draft accounts for LHL have been prepared subject to audit by Shaw & Co before presentation to the company’s Board of Directors for approval.”</p> <p>The 2023/24 accounts for Lion Homes appear not to have been lodged with Companies House. When were they approved by the Lion Homes Board?</p>	<p>Responsibility for preparing and filing the Lion Homes (Norwich) Ltd (LHL) accounts are the responsibility of the Directors of the Company.</p> <p>The draft accounts for (LHL) for the financial year 2023/24 were prepared and submitted to Shaw & Co for audit during 2023.</p> <p>The 2023/24 draft accounts have been presented to the Board but at the time of preparing this response have not yet been formally approved by the Directors.</p> <p>The breakup accounts affected the nature and preparation of the accounts which has further delayed filing.</p> <p>The Company has liaised with companies house throughout 2024</p>

APPENDIX B

		<p>and obtained the required extensions to filing dates.</p> <p>On 26th September the council published its draft 2024/25 Statement of Accounts. The draft accounts consolidate the latest version of the LHL draft accounts. The Directors are working with their auditors to enable approval of their draft LHL accounts.</p>
<p>2)</p>	<p>Can a written explanation be provided to the October audit committee that explains:</p> <ul style="list-style-type: none"> • How the material errors in the Council’s 2023/24 financial statements were identified? • How the material errors have arisen? • Why the 2023/24 Lion Homes accounts have not been submitted to Companies House? 	<p>The single entity Norwich City Council financial statements for 2023/24 do not contain the material error.</p> <p>The Group statements are impacted by the LHL single entity error which occurs on consolidation of single entity accounts into the Group statements.</p> <p>The error was identified and drawn to the attention of the City Council on 12th March 2025.</p> <p>During the 2024/25 closure of accounts process the City Council had regular catch ups with its external audit team at EY. The error was verbally reported to EY during one of these meetings. The Council has been transparent in its approach to all audit queries and discussed them with EY accordingly.</p> <p>On 15th May a formal proposal was submitted to EY detailing how the Council would address the error in the 2024/25 group accounts, including a prior period adjustment.</p> <p>The draft 2024/25 financial statements contain a detailed disclosure of the prior period adjustment.</p>

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		<p>Responsibility for preparing and filing the Lion Homes (Norwich) Ltd accounts are the responsibility of the Directors of the Company.</p> <p>As stated above the MVL process has delayed filing.</p>
3)	<p>Cabinet at their July 2025 meeting requested that the Scrutiny Committee review Lion Homes following the completion of the Voluntary Liquidation process.</p> <ul style="list-style-type: none"> • When do Officers envisage that the liquidation process will be completed? • How soon, following the liquidation process having been completed, do you expect the Scrutiny Committee to have completed their review? 	<p>The MVL process is being led by Grant Thornton. Officers are following a critical path timeline to assist the company to be formally placed in liquidation before 31st March 2026. The MVL process ensures there is an orderly wind down of the company, that creditors are paid and assets realised at the best possible value rather than via a distressed fire sale.</p> <p>The Council is supporting the Board of Directors in the MVL process along with Grant Thornton.</p> <p>The Lessons Learned report is being prepared by Teresa Sharman (Head of Internal Audit) and will be shared with Scrutiny Committee and Audit Committee at the appropriate time.</p>
4)	<p>The Audit Committee, as the Council's body charged with governance, need to understand how the material financial errors in the 2023/24 financial statements have occurred. When will a report be brought to the audit committee that explains this situation?</p>	<p>The Council published its draft accounts, which are subject to external audit, on 26th September. The draft accounts will be presented to the November Audit Committee following the accounts training in early November.</p>
5)	<p>The minutes of the 9 July 2025 Cabinet at which the decision to voluntarily liquidate Lions Homes have not been uploaded to the 10 September 2025 Cabinet meeting papers on the Council's website. Please can they be uploaded.</p>	<p>The public minutes have been uploaded to the website.</p>
<p>Questions addressed to the external Auditor have been passed to EY for a response.</p>		



Committee name: Audit

Committee date: 21/10/2025

Report title: Internal Audit Annual Opinion Report 2024/25

Portfolio: Cllr Harper, Cabinet member for Finance & Major Projects

Report from: Head of Internal Audit

Wards: All Wards

OPEN PUBLIC ITEM

Purpose

1.1 This report concludes on internal audit activity undertaken during 2024/25, it provides an annual opinion concerning the Council's framework of governance, risk management and control and concludes on the effectiveness of internal audit and provides key information for the Annual Governance Statement.

Recommendations

It is recommended that the Committee: -

- Receive and consider the contents of the Annual Opinion Report of the Head of Internal Audit.
- Note that a 'reasonable' audit opinion has been given in relation to the framework for risk management, the governance of the Council and internal control for the year ended 31 March 2025 and 'limited' in relation to the governance of Lion Homes.
- Note that the opinions expressed together with significant matters arising from internal audit work and contained within this report should be given due consideration when developing and reviewing the Council's Annual Governance Statement for 2024/25.
- Note the outcomes of the Internal Audit's performance measures and the Quality Assurance and Improvement Programme (QAIP).

Policy framework

The council has five corporate priorities, which are:

- A prosperous Norwich.
- A fairer Norwich.

- A climate responsive Norwich.
- A future-proof Norwich.
- An open and modern council. This report meets the “An open and modern council” corporate priority.

This report helps to meet all above corporate priorities.

Introduction and background

1. The Head of Internal Audit should provide an annual report, detailing its opinion on the framework of governance, risk management and control, to those charged with governance to support the Council’s Annual Governance Statement (AGS).
2. This report should include the following: -
 - An opinion on the overall adequacy and effectiveness of the Council’s governance, risk management and internal control environment;
 - Disclose any qualifications to that opinion, together with the reasons for the qualification;
 - Detail a summary of the audit work from which the opinion is derived, including reliance placed on work by other assurance bodies;
 - Any control weakness considered by the Head of Internal Audit to be relevant to the preparation of the AGS;
 - A summary of the work undertaken during the year to support the opinion, including any reliance placed on the work of other assurance bodies;
 - An overall summary of the performance of the Internal Audit Service against its performance indicators; and
 - The results of the internal audit quality assurance programme, including details of compliance with Internal Audit Standards.
3. The purpose of this report is to satisfy this requirement.

Consultation

4. Not applicable for this report.

Implications

Financial and resources

5. There are no specific financial implications from this report; the internal audit plan is delivered from within the resources available.
6. There are no proposals in this report that would reduce or increase resources.

Legal

7. There are no specific legal implications from this report.

Statutory considerations

Consideration	Details of any implications and proposed measures to address:
Equality and diversity	Not applicable for this report
Health, social and economic impact	Not applicable for this report
Crime and disorder	Not applicable for this report
Children and adults safeguarding	Not applicable for this report
Environmental impact	Not applicable for this report

Risk management

Risk	Consequence	Controls required
If this report is not received by the Committee, the Committee will be unaware of the Head of Internal Audit's opinion on the overall adequacy and effectiveness of the council's framework of governance, risk management and control, together with the summary of the work supporting the opinion.	The Committee's review of the AGS may not be as effective as this report and opinion assists their review of the Council's AGS.	The programme of work for the Committee includes this report in its schedule and is circulated to all attendees including the Head of Internal Audit. This ensures the report is received by the Committee.

Other options considered

8. Not applicable for this report.

Reasons for the decision/recommendation

9. The Committee is receiving this report as part of its oversight role on the framework for risk management, governance and internal control.

Background papers: None

Appendices:

Appendix A - Internal Audit Annual Opinion Report 2024/25

Contact officer:

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If you would like this agenda in an alternative format, such as a larger or smaller font, audio or Braille, or in a different language, please contact the committee officer above.

EASTERN INTERNAL AUDIT SERVICES



NORWICH CITY COUNCIL

Internal Audit Annual Opinion Report 2024/25

Head of Internal Audit: Teresa Sharman

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Summary: Internal Audit Work 2024/25

17
Audits in 2024/25 Audit Plan

2
Urgent Recs Raised

15
Important Recs Raised

21
Routine Recs Raised

2
OEMs Raised

Assurance opinions issued in year	
Substantial	6
Reasonable	8
Limited	1
No	1
Position Statement	1
18 outstanding recommendations at year-end. Oldest from 2023/24	

**Head of Internal Audit's
Opinion 2024/25**
**Risk Management,
Internal Control and
Governance of the
Council - Reasonable
Governance of Lion
Homes - Limited**

Executive Summary

Purpose

The Head of Internal Audit should provide an annual report, detailing its opinion on the framework of governance, risk management and control, to those charged with governance to support the Council's Annual Governance Statement (AGS).

This report should include the following: -

- An opinion on the overall adequacy and effectiveness of the Council's governance, risk management and internal control environment.
- Disclose any qualifications to that opinion, together with the reasons for the qualification.
- Detail a summary of the audit work from which the opinion is derived, including reliance placed on work by other assurance bodies.
- Any control weakness considered by the Head of Internal Audit to be relevant to the preparation of the AGS.
- A summary of the work undertaken during the year to support the opinion, including any reliance placed on the work of other assurance bodies.
- An overall summary of the performance of the Internal Audit Service against its performance indicators.
- The results of the internal audit quality assurance programme, including details of compliance with Internal Audit Standards.

The purpose of this report is to satisfy this requirement, and Members are asked to note its content.

Background

The Internal Audit Service for the Council is provided by the Consortium, Eastern Internal Audit Services, hosted by South Norfolk Council, which utilises the services of a main contractor, TIAA Ltd. In 2024/25, two

other contractors were utilised for some of the quarter 4 audits across all councils in the Consortium, the Shared Internal Audit Service at Hertfordshire County Council and BDO LLP.

All audit work is completed in accordance with the Global Internal Audit Standards and the CIPFA Local Government Application Note 2025.

Internal audit provides an independent and objective opinion on the Council's internal controls by evaluation their effectiveness and operation in practice.

Scope of Responsibility

The Council is responsible for ensuring its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively. The Council also has a duty under the Local Government Act 1999 to make arrangements to secure continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness.

In discharging this overall responsibility, the Council is also responsible for ensuring that there is a sound system of internal control which facilitates the effective exercise of the Council's functions, and which includes arrangements for the management of risk.

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness.

This opinion statement is provided for the use of the Council in support of its AGS for the year ended 31 March 2025.

Head of Internal Audit Annual Opinion Statement

Opinion

In summary: -

I have considered the audit work for 2024/25 for the Council and am able to provide **Reasonable Assurance** in relation to the framework of risk management, governance of the Council and internal control, and **Limited Assurance** in relation to the governance of Lion Homes.

In detail: -

My opinion is based on the audit work completed in 2024/25, and the relative materiality of the issues arising from audit work as well as management's progress in addressing any control weaknesses identified, and other third-party assurances. There are some areas which require the introduction or improvement of internal controls to ensure the achievement of the Council's objectives where limited or no assurance was provided, and urgent recommendations made.

In arriving at my overall annual opinion: -

- I have considered the outcomes of all audits completed in 2024/25, particularly, the 'no' and 'limited' assurance opinions as detailed below.
- I have considered management's progress with addressing outstanding recommendations from previous years as detailed below.
- I have considered the information that has become available in relation to the Council's oversight and governance of its wholly owned subsidiary company, Lion Homes.

Lion Homes

My opinion on governance for 2024/25 must consider the situation with Lion Homes. The decision to undergo a solvent winding up of this company by way of a Members Voluntary Liquidation process and other associated work still in progress indicates that the oversight of this subsidiary by the Council may have been inadequate. There may also be financial losses, the quantum of which is not clear currently but could be significant. There may be reputational damage to the Council because of the negative press about this company and the current situation. A lesson learnt review has been instigated by the Head of Internal Audit to understand how this has happened and ensure that this knowledge is utilised to avoid other similar situations occurring. As a result, my opinion for governance specifically draws out a limited opinion for the Council's governance of Lion Homes.

Third party assurances

No third-party assurances were relied upon.

No and Limited opinions

One 'No' assurance and one 'Limited' assurance opinions were issued in 2024/25, and key control weaknesses were identified as detailed below. These control weaknesses represent unresolved risks and should be considered for inclusion within the Council's Annual Governance Statement where the recommendations to address these remain outstanding at year end.

Human Resources – DSB Checks (Final Report Issued April 2025)

The two urgent recommendations relate to the following: -

At the time of the audit the Council was making progress in addressing control weaknesses, but significant issues remained with its DBS (Disclosure and Barring Service) processes. It could not confirm whether all staff in roles requiring DBS checks had valid or updated checks, and some staff began work without completed checks or risk assessments.

The DBS data had not yet been fully integrated into the new HR system, instead reliance was on an incomplete manual spreadsheet, which hampered receiving update notifications, monitoring DBS compliance, generating reports and issuing reminders to managers

There had been no formal follow-up or escalation of these issues since a report to the Senior Leadership Team in July 2023.

Managers were being asked to reassess the level of DBS check necessary for their relevant staff, with two directorates having completed that at the time of the audit.

DBS compliance was added to workforce metrics for tracking purposes, with a new report expected in May 2025.

The Council now uses an external provider, Staffvetting, for DBS checks, and staff are enrolled in the update service.

The last due dates for management action range was September 2025; all the recommendations are still in progress; some parts of recommendations have been completed. A full follow up is planned in quarter 4 2025/26.

Member Expenses (Final Report Issued February 2025)

The two important recommendations were made relating to the following findings: -

- At the time of the audit, the Constitution did not include the updated version of the Members' Allowance Scheme, though this has since been corrected. The scheme outlines how Members' allowances are structured and adjusted annually in line with staff pay increases set by the National Joint Council. However, it lacks clarity on when travel, subsistence, and Dependant Carers' Allowances can be claimed.
- While basic and special responsibility allowances were paid correctly, there was no supporting evidence for travel and subsistence claims.
- Additionally, no testing could be done on Dependant Carers' Allowance claims due to a lack of available records.

This all impacts the ability to the Council to safeguard its assets and information, and to be efficient in its operations.

The last due date for management action was June 2025. One of the important recommendations has been closed since year-end; the one still open should close in October 2025 once the new scheme is approved by the Council.

Recommendations in progress, past their agreed due date

In relation to the follow up of management actions, to ensure that they have been effectively implemented, the position at year end is that 18 recommendations, crossing the years 2023/24 and 2024/25, were still in progress as the table below details, which has been accounted for in my overall annual opinion. I note the considerable improvement in implementing recommendation this year.

Audit Year	Total	No. of Urgent	No. of Important	No. of Needs Attention
2023/24	14	1	7	6
2024/25	4	0	2	2

Total	18	1	9	8
--------------	-----------	----------	----------	----------

Urgent recommendations: -

The urgent recommendation outstanding at year-end relates to the Responsive Repairs and Voids audit 2023/24 (Limited assurance) and relates to creating and implementing a system for conducting quality checks and inspections of responsive repair works and was closed post year-end.

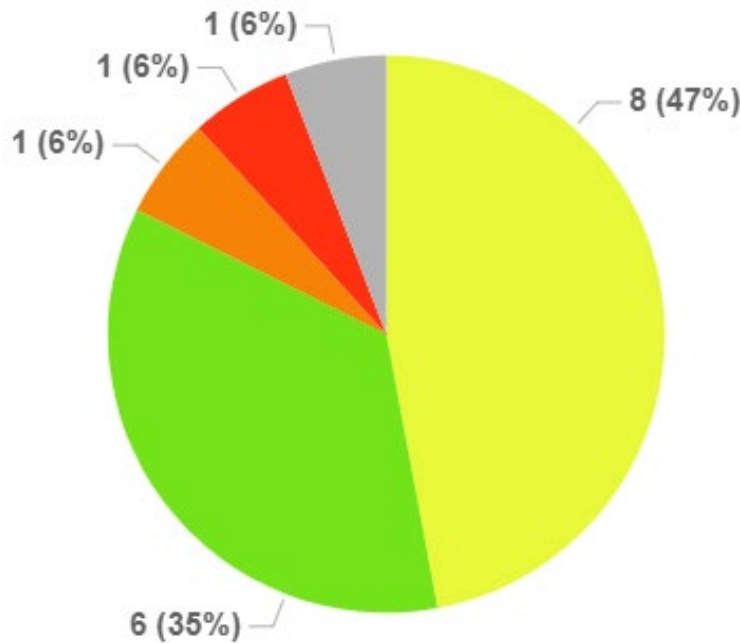
2023/24 Limited opinion report: -

Six of the 14 recommendations still in progress from 2023/24 relate to the Responsive Repairs and voids audit. Apart from the urgent one mentioned above, two were classed as important and three as routine. All are passed their due dates, and all have revised due dates agreed.

A separate Internal Audit Progress and Follow Up report will be presented to the Committee at the September 2025 meeting, which will show the details of the progress made to date at that time in relation to the implementation of agreed recommendations and provide an update from management regarding all outstanding recommendations.

Audit Outcomes

Below is the spread of audit opinions across audit work completed in 2024/25. Of the original 26 audits in the plan, nine were deferred / cancelled and one was a position statement; therefore, 16 opinions are shown in the pie chart below. For a detailed summary of audit work completed, please refer to Appendix 1.



Appendix 2 shows the assurances provided over previous and current audit years to provide an overall picture of the control environment.

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.

Performance Measures Outcomes

Internal Audit PM Outcomes

At Consortium level – all Councils

Detailed below are the outcomes of Internal Audit’s performance measures which relate to the performance of the main contractor delivering internal audits across all the Councils in the Consortium. With only four KPIs met, the overall performance status is is ‘Red’.

Overall Performance Status		Red
KPI Ref.	Description	Outcome
Senior Management		
KPI 1	S151, S17 Satisfaction, annual minimum good	Below Expected
Internal Audit Process		
KPI 2	APM issued minimum 20 working days before agreed start date - 90% quarterly	✗
KPI 3	Draft reports issued within 10 working days of fieldwork end date - 95% quarterly	✗
KPI 4	Final reports issued within 5 working days of management responses - 95% quarterly	✗
KPI 5	Quarterly Performance pack reported to the Contract Manager within 15 working days of the end of the quarter	✗
KPI 6	Respond to the Contract Manager within 3 working days where unsatisfactory feedback has been received	✓
KPI 7	PSIAS compliance - Deep dive review of files indicates good quality evidence saved on file - 100%. Four files per quarter.	Not completed

Clients		
KPI8	Average feedback scores from key clients, quarterly minimum average	✘
Innovation and Capabilities		
KPI9	Percentage of recommendations accepted by management 90% overall	✓
KPI 10	Percentage of qualified / experiences staff working on the contract each quarter - 60%	✓
KPI 11	Number of training hours per members of staff completed each quarter - minimum 1 day per quarter	✓

Other than KPI 1, which is measured annually and KPIs 6 and 8 which are measured continuously, all KPIs are measured quarterly.

Please note, this is the overall performance status at the time of writing our report. There are still several reports to be finalised across the Consortium and feedback surveys to be returned. As all KPIs are measured across all clients in the Consortium, if the remaining final reports are issued on time, KPI 4 would turn green, and if the average feedback score for remaining audits was to be 3 or more, KPI 8 could turn green overall; therefore, the overall performance status could turn amber with 6 KPIs being met. The table below shows the number of KPIs that need to be met to achieve an overall performance status red, amber or green as per the contract.

9-11 KPIs have met target	
6-8 KPIs have met target	
5 or below KPIs have met target	

KPIs in more detail

Operational KPIs at Council level

The table below shows the outcomes of the operational KPIs 2, 3, 4 and 8 in more detail: -

KPI 2 (Issue of APMs)	KPI 3 (Issue of Drafts)
10 out of 16 on time	10 out of 16 on time
KPI 4 (Issue of Finals)	KPI 8 (Feedback)
15 out of 16 on time	7 out of 16 returned
Feedback score	
2.7	

For KPI 8, the range for the possible scores is, 4 - excellent and 1 – poor with the minimum requirement being 3 - average. Sixteen audits were completed by the main contractor, TIAA this year; no response was received for nine of the 16 surveys issued. The audit completed by the Shared Internal Audit Service at Hertfordshire County Council was awarded a feedback score of 3.3. For the Council the minimum feedback score was not achieved.

This KPI is measured across all clients in the Consortium and the average of all the surveys received back out of those sent at the time of writing, was 2.9; therefore, the KPI was not achieved overall either as shown in the table above.

KPI 7 – PSIAS compliance - deep dive review of files

Regarding KPI 7, compliance with PSIAS deep dive review of files, these have yet to be completed this year, and a sample will be reviewed post year-end. However, the Head of Internal Audit reviews and approves the issue of all APMs, draft and final reports and views all completed work programmes.

KPI 1 S151 satisfaction

The S151s' satisfaction, KPI 1, was also deemed to be below that expected when reviewed as a collective although only three of the Councils responded. A score of 3 – good, the minimum required, was only assigned by one out of the three S151 Officers, with the other two indicating 2 – average.

Actions to Improve

As the tables above highlight, the Contractor has not met our targets for several of the KPIs this year.

Reasons for poor performance

Performance in 2024/25 was affected by the carried forward audit work from the previous audit year and although another team was assigned to start quarter 1 audits, this did not start until May and progress was slow, with our current team eventually progressing these audits.

Delays in audits starting and progressing in year, continue to be for many reasons with both the Councils and Contractor at fault, covering sickness, lack of responses from Council officers to communication from the Contractor, lack of escalation by the Contractor to the Head of Internal Audit or S151s when responses are not received, and audits are delayed and lack of communication from the Contractor when auditor resource issues occur.

As a result, the 10% quality payment, which is withheld until the end of the year annually, was adjusted accordingly and not paid in full.

Action to address poor performance

The following action is being taken to improve performance: -

- The Contractor has been reminded of their responsibilities in particular to escalate matters in accordance with the Protocol, our 'ways of working together document' issued last year.
- As the Contractor does not have exclusivity, the two other contractors engaged with in 2024/25 continue to be used in 2025/26, BDO LLP and the shared internal audit service at Hertfordshire County Council. Both share one half of the overall audit plan across all the councils.
- Support auditors have been assigned to our contract to support our current team when there is sickness and delays.

- A manager has been replaced on the contract.
- The contract is due to be re-procured in year five, 2026/27, and some preparation work on this will commence this year.

Quality Assurance and Improvement Programme (QAIP)

QAIP

What do the Standards say?

The chief audit executive must develop, implement and maintain a quality assurance and improvement programme that covers all aspects of the internal audit function. The programme has two elements, internal assessments and external assessments.

At least annually, the chief audit executive must communicate the results of the internal quality assessment to the Audit Committee and senior management covering the internal audit function's conformance with the Standards and achievement of performance objectives and plans to address deficiencies and opportunities for improvement.

A quality assurance and improvement programme is designed to evaluate and promote the internal audit function's conformance with the Standards, achievement of performance objectives, and pursuit of continuous improvement.

The Head of Internal Audit is responsible for ensuring that the internal audit function is continuously seeking improvement. This requires developing measures to assess the performance of internal audit engagements, internal auditors, and the internal audit function. These measures form the basis for evaluating progress toward performance objectives including continuous improvement.

Internal Assessment

What do the Standards say?

The Head of Internal Audit must establish a methodology for internal assessments, that includes ongoing monitoring of the internal audit function's conformance with the Standards and progress toward performance objectives, periodic self-assessments to evaluate conformance with the Standards, and communication with the Audit Committee and senior management about the results of internal assessments. An action plan to address instances of nonconformance with the Standards and opportunities for improvement must be developed.

Ongoing monitoring

This involves the day-to-day supervision, review, and measurement of the internal audit function and is incorporated into ours and our contractor's routine policies and procedures used to manage the internal audit function. Ongoing monitoring is primarily achieved through supervisory reviews throughout audit work and the use of template working papers and documents, to ensure standardisation and consistency in the application of audit work.

Performance measures are in place to determine the efficiency and effectiveness of the internal audit function as reported above. Currently, we are only reporting against these for the main contractor, but several performance measures are being agreed with the two other contractors as part of their contract for the audits they will complete in 2025/26.

Weekly operational and quarterly performance meetings are held with the main Contractor, as will be the case for the other two contractors.

Periodic self-assessments

These enable the internal function to validate its conformance with all the Standards. These evaluate: -

- The adequacy of the internal audit function's methodologies.
- How well the internal audit function supports the achievement of the Council's objectives.
- The quality of internal audit services performed, and supervision provided.
- The degree to which stakeholder expectations are met and performance objectives are achieved.

Results of self-assessment

A self-assessment has not been completed for 2024/25. This is because a wider self-assessment against the GIAS is still being completed by the Head of Internal Audit. Annual self-assessment will recommence once this is completed.

External Assessment

What do the Standards say?

The chief audit executive must develop a plan for an external quality assessment (EQA) and discuss the plan with the Audit Committee. The EQA must be performed at least once every five years by a qualified, independent assessor or assessment team.

Last EQA

An EQA was carried out in October 2022 by the Chartered Institute of Internal Auditors (IIA) against the previous Standards. The Internal Audit Service received a 'generally conforms' result, with conformance in 60 out of 64 areas (two areas were not applicable, and two resulted in 'partially conforms').

Progress with actions

One area of partial conformance was highlighted in coordinating and maximising assurance. Within the Strategic and Annual Plans report for the audit year 2023/24 presented in March 2023, an Assurance Map was provided, outlining the then top risks, along with first, second and third lines of assurance. This has not been repeated since.

The second area of partial conformance was raised to ensure that all EIAS clients receive an external quality assessment as it falls due on the five-year anniversary. This will be ensured at the five-year anniversary in 2027.

Audit Area	Status	Opinion	Total Recs	Urgent	Important	Routine	OEMs
ERP Controls (for accounts payable, receivables, accountancy services and income) Part 1	Audit completed	Substantial	1	0	0	1	1
Non-Housing Commercial Property (Capital Works) Part 1	Audit completed	Substantial	0	0	0	0	0
Application Audit - ERP	Audit completed	Substantial	1	0	1	0	0
Housing Benefits and Council Tax Reduction Scheme	Audit completed	Substantial	1	0	0	1	0
Key Controls and Assurance	Audit completed	Substantial	0	0	0	0	0
Network Infrastructure	Audit completed	Substantial	1	0	0	1	1
Safeguarding	Audit completed	Reasonable	2	0	1	1	0
Annual Governance Statement	Audit completed	Reasonable	6	0	2	4	0
Development Management - Planning and Enforcement	Audit completed	Reasonable	5	0	2	3	0
Equalities	Audit completed	Reasonable	2	0	1	1	0
CIL & S106 Agreements	Audit completed	Reasonable	2	0	1	1	0
Risk Management	Audit completed	Reasonable	5	0	2	3	0
Non-Housing Commercial Property (Asset Management) Part 2	Audit completed	Reasonable	2	0	1	1	0
ERP Controls (for accounts payable, receivables, accountancy services and income) - Part 2	Audit completed	Reasonable	2	0	2	0	0
Democratic Services (Members Expenses)	Audit completed	Limited	3	0	2	1	0
Human Resources	Audit completed	No Assurance	5	2	0	3	0

Audit Area	Status	Opinion	Total Recs	Urgent	Important	Routine	OEMs
Corporate Health and Safety	Audit completed	Position Statement	-	-	-	-	-
Housing Services (inc. Housing & Tenancy Mgmt Services, Community Safety and Anti Social Behaviour)	Deferred	-	-	-	-	-	-
Housing Repairs and Void Management - NCSL	Cancelled	-	-	-	-	-	-
Information Security & Data Protection Compliance	Cancelled	-	-	-	-	-	-
Social Housing Delivery	Deferred	-	-	-	-	-	-
Website Refresh Project	Cancelled	-	-	-	-	-	-
Application Audit - CRM	Cancelled	-	-	-	-	-	-
Parking and Enforcement	Cancelled	-	-	-	-	-	-
Planned Housing Maintenance	Deferred	-	-	-	-	-	-
Housing Compliance	Deferred	-	-	-	-	-	-

(Note: OEMs are Operational - Effectiveness Matter)

Advisory Work	Status	Scope of Work
Corporate Strategy and Performance	Completed	Some time was spent meeting with those working on the new performance management system to discuss various matters but no specific work has been completed in 2024/25.
Payroll System Implementation	Completed	Work on the adequacy of controls established for the payroll system were reviewed.
Staff Wellbeing	Deferred	Days have been included in the 2025/26 Plan.
Parking and Civil Enforcement	Cancelled	There was no time available to complete any advisory work in this area.
Planned and Regulatory Service (PRS) Digitalisation project	Completed	The days for 2024/25 have been completed attending project meetings, advising on matters with the Project Manager and testing online forms. Days have also been included in the 2025/26 Plan.

Grant Certifications

The following grant were certified by EIAS during 2024/25: -

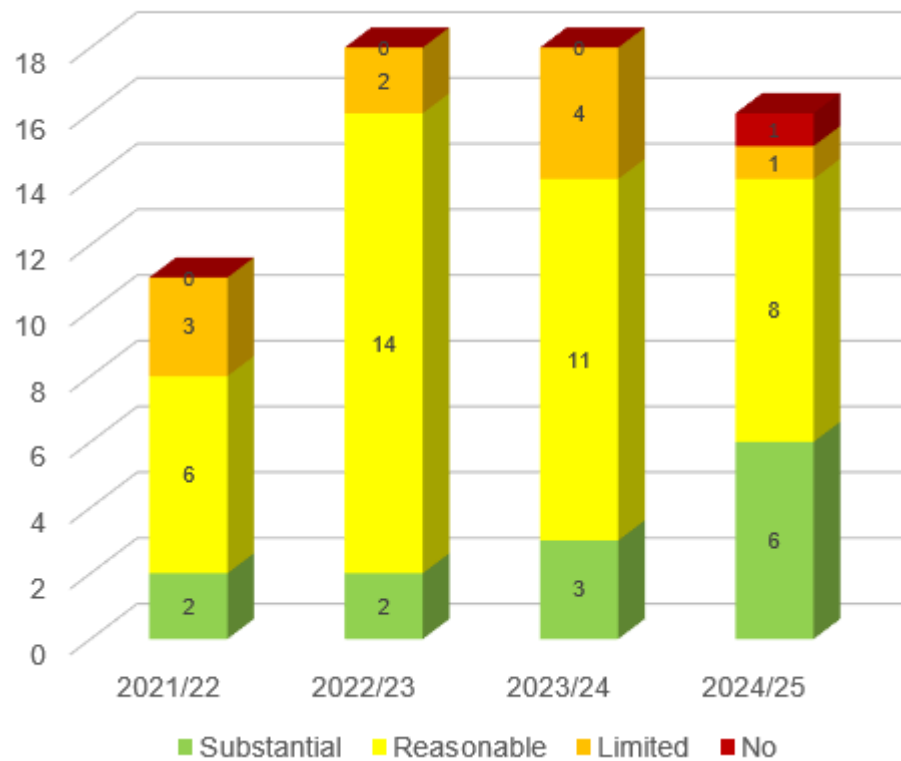
- Disabled Facilities Capital Grant p/e 2023/24
- Local Authority Delivery 3 (LAD3) p/e 31 March 2023

For Your Information: -

Urgent – Priority 1	Fundamental control issue on which action to implement should be taken within 1 month.
Important - Priority 2	Control issue on which action to implement should be taken within 3 months.
Needs Attention – Priority 3	Control issue on which action to implement should be taken within 6 months.

Audit Opinions by Year

The following chart shows the audit opinions over the last four years: -





Committee name: Audit

Committee date: 21/10/2025

Report title: Annual Governance Statement, 2024-25

Portfolio: Councillor Harper, Cabinet member for Finance and Major Projects

Report from: Interim Chief Financial Officer

Wards: All Wards

OPEN PUBLIC ITEM

Purpose

The purpose of this report is to provide opportunity for the Audit Committee to review the draft Annual Governance Statement for 2024-25 alongside the Statement of Accounts and in compliance with the requirements of the Accounts and Audit Regulations 2015.

Recommendation:

It is recommended that the Audit Committee endorses the draft Annual Governance Statement, subject to any proposed amendments.

Policy framework

The council has five corporate priorities, which are:

- An open and modern council
- A prosperous Norwich.
- A fairer Norwich.
- A climate responsive Norwich.
- A future-proof Norwich

This report supports the delivery of all these priorities.

Report details

Introduction

1. The Accounts and Audit Regulations 2015 require that each year, local authorities must prepare and approve an Annual Governance Statement (AGS). The draft AGS must be published alongside the draft statement of accounts.
2. The Audit Committee's terms of reference require the Committee to review, consider and agree the AGS.

Production of the AGS

3. The Council has undertaken a review of its experiences, actions and practices in relation to governance issues across the financial year 2024/25, involving senior officers and the Executive Leadership Team, prior to a draft being produced to be reviewed by the Council's external auditors alongside the draft Statement of Accounts for 2024/25.

Head of Internal Audit Annual Opinion

4. A key component of the Annual Governance Statement is the Head of Internal Audit's Annual Opinion, as a significant source of assurance within the authority. This opinion is being presented to the Audit Committee alongside presentation of the draft AGS. It is then intended to incorporate the annual opinion, and any significant findings raised by the Head of Internal Audit, into the final AGS before consideration by External Audit.

Consultation

5. Consultation has been with senior officers within the Council, including the Executive Leadership Team.

Implications

Financial and resources

6. There are no proposals in this report that would reduce or increase resources.

Legal

7. Production of the Annual Governance Statement in line with the CIPFA framework supports the Council's compliance with the Accounts and Audit Regulations 2015

Implications

8. Please note that the AGS is a reflection of the Council's arrangements and does not impact on these arrangements in its own right. As such, the implications of considering this document are none although implementation of actions identified in the AGS may have impacts.

Consideration	Details of any implications and proposed measures to address:
Equality and diversity	None
Health, social and economic impact	None
Crime and disorder	None
Children and adults safeguarding	None
Environmental impact	None

Risk management

Risk	Consequence	Controls required
Failure to produce the Annual Governance Statement	External Audit raise concerns as to the adequacy and effectiveness of the Council's governance arrangements	Production of the AGS to the required timeframes Production process includes a range of sources of evidence

Other options considered

9. None

Reasons for the decision/recommendation


10. Consideration of the draft AGS provides the opportunity for the Audit Committee to input to the development of the document and feedback to be taken into account ahead of External Audit review.

Background papers: None

Appendices: Appendix A: Draft Annual Governance Statement, 2024-25

Contact officer: Isabel Brittain, Interim Chief Financial Officer

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	<p>If you would like this agenda in an alternative format, such as a larger or smaller font, audio or Braille, or in a different language, please contact the committee officer above.</p>
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Norwich City Council Annual Governance Statement 2024-25

Introduction by the Leader and Chief Executive

Good governance is important and at the heart of what we do. It is the responsibility of all at Norwich City Council – whether councillors or officers, or those making decisions or scrutinising them, to ensure they are doing the right things in the right ways.

Our Annual Governance Statement is an opportunity for us to reflect on how we operate, the practices we have put in place and how we have worked to strengthen our governance systems. The Annual Governance Statement focuses upon four fundamental areas:

- 1) How we work to comply with good practice
- 2) How we have strengthened our governance systems over the past year
- 3) How we obtain assurance to know our systems are operating effectively
- 4) Those areas we have identified that require further development.

In this report, we identify some of the key developments which have occurred over the past year and up to the date when the statement of accounts is signed. This includes the creation of a new corporate plan, developed in consultation with our partners and the people we serve to inform our priorities for the future.

The statement is prepared drawing upon a range of evidence, including the work of the Council's external and internal auditors; assurance statements prepared by our services; decisions, strategies and plans produced by the Council in the past year, other inspections or reports relevant to the Council during the year and looking ahead for emerging developments impacting on the sector.

It is recognised that there are areas that we can develop, which is key to being an organisation that is focused upon improvement, but nonetheless we believe that when combined with the Council's broader code of corporate governance, this statement demonstrates that the governance arrangements for Norwich City Council are fit for purpose and working effectively.

Each year, across the country there are examples where failings in governance have contributed to Councils failing to provide services to those, they serve in the way they should. We hope that you find this a useful position statement to understand the governance framework that the Council has in place to ensure that we are working to serve the people of Norwich well.

Signed:

MIKE STONARD

Mike Stonard
Leader of the Council
Date: 26th September 2025

LOUISE RAWSTHORNE

Louise Rawsthorne
Chief Executive
Date: 26th September 2025

Background and Oversight of the Governance Framework

We understand that all at Norwich City Council are responsible for good governance.

The Chartered Institute for Public Finance and Accountancy (CIPFA) provides guidance to Councils on good governance, particularly through their publication of the Delivering Good Governance in Local Government Framework. The Council has developed a local Code of Corporate Governance which is aligned to this framework, the council's evaluation of how it meets the principles set out in the code is attached at Appendix A. This establishes the overall arrangements the Council has in place to ensure good governance.

The council and its members are responsible for ensuring that there is good sound governance in place which incorporates standard of internal control. The Governance is underpinned by 7 principles as out in the CIPFA/Solace publication "Delivering Good governance in local government Framework 2016". The principles are: -

- A – behaving with integrity and in accordance with our core values;
- B – being open and ensuring effective engagement takes place;
- C – working together to achieve our intended outcomes;
- D – setting goals for economic, social, and environmental benefits and achieving them;
- E – growing our capacity – including our leadership and the people who work with us;
- F – managing risks and performance through robust internal control and strong financial management; and
- G – implementing good practice in transparency, reporting and audit – delivering effective accountability.

The meetings of all Councillors and Cabinet are the most significant decision-making bodies in the authority. As such, it is important that they uphold, and are seen to uphold good governance principles. Ways in which this is demonstrated include:

- a) Council approving the budget, which has been subject to public consultation and is accompanied by a statement from the Council's Chief Finance Officer confirming the robustness of the proposed budget estimates and the adequacy of reserves;
- b) Council receiving reports from the Scrutiny and Audit Committees on how they have performed during the year to fulfil the responsibilities that Council places on them;
- c) Council adopting changes to improve the Constitution following recommendations from the Constitution Working Party
- d) Cabinet reviewing quarterly assurance reports which identify how the Council is performing against its financial and non-financial targets;
- e) Cabinet receiving updates on significant projects and programmes such as Towns Fund and the Housing Compliance programme;
- f) Shareholder panels overseeing company performance.
- g) Agreeing forward plans for all committees and making these publicly available.

h) All committee reports including independent comments from the Chief Finance Officer and the Monitoring Officer on the financial and legal implications of the decisions being taken.

This Annual Governance Statement fundamentally provides an opportunity to evaluate the effectiveness of corporate governance arrangements over the past year. It has been drawn together through:

- a) Reviewing decisions and actions taken by the Council in the past year
- b) Reviewing the outcomes of audits and other inspections and incorporation of their opinions
- c) Feedback and review of services by the Council's officers, whether via risk management, budget management, performance management, service reviews or audit recommendations.
- d) Review by the Council's Executive Leadership Team.

1) How we work to comply with good practice

The CIPFA framework sets out the core principles that all Councils should seek to follow. The Council has a code of corporate governance which sets out in detail each of the core principles and how the Council complies with these. In this annual governance statement, we set out examples of the steps we have taken over the past year to develop our compliance with each principle, as follows,

Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law

The Council is responsible for approving the budget, developing key policies and ensuring that constitutional decisions are adhered to. The Council elects one third of its members three years out of four.

The Council's constitution continues to be reviewed and updated. The Financial Regulations have been revised and approved by Full Council in February 2025. The new regulations reflect best practice, drawing upon the example of other local authorities and the development of practice and procedure in recent years reflective of lessons learnt from those local authorities that have encountered governance failings and financial management challenges. The chief executive officer alongside the work of audit, scrutiny and the standards committee support and ensure that high standards are maintained and promoted amongst members.

Several policies and codes of practice have been reviewed and updated during 2024-25, including but not limited to the following,

- Anti-Money Laundering Policy
- Whistleblowing Policy
- Anti-Fraud & Corruption Policy
- Code of Corporate Governance

Ensuring openness and comprehensive stakeholder engagement

One way this has been taken forward is through our community conversations workstream, which continues to progress as a partnership project alongside The Shoebox CIC, one of our VCSE partners. This sees six community connectors employed by The

Shoebox, working alongside the council's three conversation officers and our wider community enabling team. Through conversation and building community connection in three of the more deprived parts of the city, they seek to understand what is important to residents and support the growth of community assets in direct response to local need.

The council currently consults widely on projects, policies and strategies ranging from play area redevelopments to budget consultations to EDI policies. It uses [Get Talking Norwich](#), its engagement and consultation platform, as its primary means of engagement and where resources allow, it undertakes to do face-to-face consultation events and engagement. The council is continuing to improve its consultation and is currently undertaking a piece of work to develop organisation wide principles of consultation. These will be focused on open, honest, and accessible consultations giving clarity over which decisions stakeholders can influence and a pathway for how these voices can affect change.

The council recognises that while consultation is effectual, it is part of a broader engagement framework. Its community conversations programme has seen it work in three of the more deprived areas of the city since 2022. In these areas, officers have open conversations and can feedback what is important to residents, what the assets are in neighbourhoods and what issues residents face. Its community conversations insights hub collates these trends and both internal services and external partners can see them and request further data. This information can be used to formulate projects, services and policies in the pre-consultation stage ensuring that services are well targeted to the communities they serve.

Specific examples of stakeholder engagement include the following:

Livestock Market - A consultation ran from 18 July 2024 to 26 August 2024, resulting in 354 responses. This was part of an extensive consultation and engagement strategy to raise awareness about the livestock market and our plans to seek legal permission to be able to relocate it outside of the city's boundaries.

Future of City Hall - A survey ran from 6 February 2025 to 2 March 2025, receiving 1,673 responses to inform the development of the strategic vision.

Budget 2025-26 – a citywide conversation - A survey ran from 12 December 2024 to 12 January 2025 in relation to key questions about the future budget for Norwich City Council, receiving 2,176 responses which was a significant increase in relation to the previous year.

Defining outcomes in terms of sustainable economic, social, and environmental benefits

As an outcome-focussed community-led plan, 'We are Norwich' entails a different way of working for the council, with a strategic focus on delivering the outcomes the council and Norwich communities want to achieve. Work has been undertaken to develop outcome based measures in some areas, meaning that we are moving towards a hybrid performance approach with some Outcome based indicators; full adoption of an outcome based approach would not be deliverable within the time available before Local Government Reorganisation changes are made, but the work we have done will act as a useful test of the model for any future organisation.

Going forwards, the council will use the feedback and intelligence from its extensive corporate plan engagement programme to develop a robust business planning process and to completely review its corporate performance framework, ensuring its priorities, plans and measures of success reflect what the city wants from its council.

Using the iterative approach to consultation mentioned above, it will engage all areas of the council, and stakeholders across the local community, to define the outputs needed to deliver the plan's outcomes, and it will seek to reshape the organisation aligning resources and priorities through its business plan, so enabling it to be in the best possible shape to deliver for Norwich.

Determining the interventions necessary to optimise the achievement of intended outcomes.

In 2024-2025, information across corporate performance, finance and risk elements was presented to Cabinet as three quarterly reports, and an annual report for 2024-2025.

The new priorities in 'We are Norwich – A community-led plan 2024-2029' that was approved by Cabinet in February 2024 are as follows:

- An open and modern council
- A prosperous Norwich
- A fairer Norwich
- A climate responsive Norwich
- A future-proof Norwich

Reporting for 2024-25 sets out progress for year one of the 'We Are Norwich – A community-led' and includes achievements, some of which relate to the 'We are Norwich Business Plan'.

Overall performance for 2024-2025 remained steady. There were 22 KPIs that were reported quarterly, and six KPIs that were reported annually. A breakdown of the 28 indicators is shown below:

KPIs against targets		Totals for 2023-2024		Totals for 2024-2025	
Green	Performance is on or above target	14	58%	14	58%
Amber	Early warning that performance is not on target and action may be required.	5	21%	6	25%
Red	Performance has reached a level where we will intervene and agree what action is required to bring it back on target.	5	21%	4	17%
Total		24		24	
	Data is being monitored	4		3	
	Data is not currently recorded	1		1	

Further work is planned in 2025-26 to map budgets onto the intended outcomes to ensure and support financial planning and investment in line with priorities.

Developing the entity's capacity, including the capability of its leadership and the people within it

There has been a concerted recruitment process to secure capacity and capability at the Executive Leadership Team and the Senior Leadership Team levels, which has been successful in providing both energy and experience to support the delivery of the council's objectives. During 2024-25 there has been a focus on staff development and training across the organisation, alongside ensuring regular supervision meetings and annual performance discussions underpin the delivery of services on a day to day basis.

Managing risks and performance through robust internal control and strong public financial management

The council has continued to produce quarterly assurance reports, to provide senior management and cabinet with oversight of the financial and non-financial performance of the organisation.

Risk Management has continued to be managed in a structured manner, with quarterly reviews of both departmental and the corporate risk registers. Further development of the organisations understanding and management of risk, including understanding its appetite for risk, will be implemented in 2025.

In June 2025 Audit Committee received a report setting out details of a review undertaken by GGI of the councils risk management strategy and policy. The revised strategy and policy is robust and adds value to the council's existing practices. In particular, it proposes the council adopts a risk appetite statement which reflects the level of risk that an organisation is prepared to accept, after balancing the potential opportunities and threats a situation presents. It takes into account the potential benefits of innovation and the threats that change inevitably brings and consequently helps to support effective decision making.

The proposed risk appetite statement sets out for each of the five main types of risk facing public sector organisations;

- Quality of service;
- Financial;
- Regulatory;
- Workforce;
- Reputational / relationship risks,

Budget monitoring is reported monthly to directorate management teams and the assurance board. Quarterly budget monitoring is reported to cabinet including a provisional outturn report following the financial year-end.

The provisional outturn was a £0.769m underspend on the General Fund revenue Account and a windfall surplus of £8.300m arising from a change in national guidance around the use of retained capital receipts on the Housing Revenue Account (HRA).

Additionally, the capital provisional outturn was a £7.348m underspend against the General Fund and £5.921m underspend against the HRA programmes;

Treasury Management Committee receives quarterly reports detailing treasury activity for each quarter as well as the annual Treasury Management Strategy. Treasury Management reporting is also presented to Cabinet and Council.

The Council's annual budget and Medium Term Financial Strategy (MTFS) are prepared annually. For 2025/26 the council was able to set a balanced budget without the need to drawdown from reserves. As part of the monthly monitoring and budget preparation process the council was able to identify and correct incorrect data used in the modelling of car park income.

During 2024-25 the council implemented a new corporate debt strategy. The council's vision is to have a best-in-class debt recovery team and processes to ensure the council maximises income, collecting debt promptly and effectively while ensuring fair and equitable treatment of our customers.

Developing a high-level debt recovery strategy for Norwich City Council across all service areas involves balancing effective recovery practices with fairness, transparency, and support for vulnerable residents. The strategy is underpinned by the council's new Corporate Debt Policy and Vulnerability Framework. Both these documents outline the key objectives and guiding principles to ensure consistent and effective debt management across all council services. The strategy will be in place for a period of 3 years and reviewed annually.

Internal Audit undertook further work to develop an assurance map review of NCSL's governance arrangements, utilising a three lines of assurance model developed by the Institute of Internal Auditors. This followed up on work undertaken by officers from the council and NCSL to develop and enhance the governance arrangements for the company. The outcome was reported to and discussed by the Audit Committee in September 2024 and noted.

In 2024, in accordance with good practice, Norwich City Council in its role as sole shareholder initiated a review of the Lion Home's business plan. The CIPFA Local Authority Owned Companies: A Good Practice Guide states,

"It is good practice for the local authority to review its companies on a regular basis. Over time circumstances change, strategic direction may alter and there will be different financial imperatives. Assurance around the approach being taken to the company portfolio should serve to ensure that risks are managed effectively and that public funding is used efficiently." [page 69]

The review was scoped to reflect the following,

"The objective of the review is to assess the level of financial risk the Council is exposed to through LH especially given the current economic climate and pressure on local government budgets; to assess alignment of NCC's corporate objectives with the purpose of the company; and to consider opportunities for the company to diversify to minimise risk.

The review was concluded in the final quarter of 2024 – 2025, however by that time further changes in circumstances had arisen including the confirmation of the local government reorganisation timetable and some relevant economic circumstances. As a

consequence further advice was commissioned to support the decision making about the future of the company, which was finally concluded by a Cabinet decision in July 2025 to complete a Members Voluntary Liquidation.

The decision was a reflection of the due consideration of all relevant information established by the external review and the additional expert advice received by the Shareholder Panel, the company Board of Directors and the Cabinet, reflective of the spectrum of options available and their implications for both the company and Norwich City Council.

Information across the 'We are Norwich – A community-led plan 2024-2029' including corporate performance, finance and risk elements were presented to Cabinet as three quarterly reports, and an annual report for 2024-2025.

Audit Committee receive regular Cyber security updates. During 2024-25 the council maintained its Public Services Network (PSN) Compliance and Payment Card Industry Data Security Standard (PCIDSS) compliance.

In October 2024, the MHCLG Local Digital team launched the voluntary Cyber Assessment Framework (CAF) for local government to set a clear cyber security standard for the sector.

The CAF for local government has been adapted from the National Cyber Security Centre's CAF to meet the sector's specific needs. The Government Security website was launched in October 2024 and is designed to bring together government security policies, standards and guidance into one place to become the go to website for government security professionals. By introducing the CAF for local government, the aim is it will be the 'go to' resource for local government cyber security information.

During 2024-25 the council purchased the Anglia Square site. This is a significant purchase using grant funding from Homes England. The council has worked with Homes England to complete extensive due diligence in order to access the grant funding and additional grant funding to demolish the site. The partnership working with Homes England enabled the council to mitigate the risks associated with developing the Anglia Square site, which had otherwise been unable to find a solution that was commercially viable. Further funding was subsequently awarded by Homes England that has supported the progression of the regeneration, linked to the development of an investment partnership to manage the demolition of the site in preparation for future redevelopment.

Houses in multiple occupation (HMO) - the private sector housing service has continued to implement an improvement plan following on from a peer review in an earlier year, this includes a project designed to bring all relevant data together in a single digital system, which will aid the development of service delivery and efficiency. Additionally, interim expert senior leadership support has been engaged to help drive further improvements in this service.

An audit made a finding of no assurance in the business processes relating to the undertaking of DBS Checks during 2024- 2025. This matter was considered and discussed at a meeting of the Audit Committee, with remedial actions being undertaken to rectify the circumstances. This is part of a wider action plan arising from a review of

Human Resources designed to raise standards and practice across the service and the organisation.

The council collects 22 tenant satisfaction measures each year with the latest data from year ending March 2025. Details of the measures and our performance are published on our website and also reported annually to Cabinet (in September each year as part of a wider report of the council's compliance against the Housing Ombudsman Code of Practice). The annual satisfaction measures are reported here: [Tenant Satisfaction Measures \(TSM\) | Norwich City Council](#) and include an illustration of performance against the previous year. Performance is tracked quarterly by staff and the Cabinet Member for Housing and benchmarked against other councils using Housemark.

The Halls is a Grade 1 Listed, Scheduled Ancient Monument. In 2020, The Halls secured £3.6 million of Town Deal Capital funding to enable a series of improvements to access, audio visual and lighting, and to food and drink capacity. Alongside this funding, the council has committed further capital for urgent structural repairs and maintenance.

The council explored a number of operating models to identify how The Halls could realise higher income and become sustainable. It was recognised that a third party/ external operator could bring industry expertise into running the Halls. In particular, an operator could promote The Halls commercially, bring sector experience in sourcing and programming events and artists, and knowledge of front of house and bar procedures.

A tender for an operator for The Halls was undertaken in 2024 however following an internal review, it was decided not to proceed with this procurement as procedural inconsistencies were identified in the invitation to tender and the evaluation criteria.

A tender was opened on February 2025 however the council made a further decision in September 2025 that that procurement would also not proceed following a supplier challenge. The council is considering its position and shall undertake a further internal review for lessons learnt of the two procurement processes.

Implementing good practice in transparency, reporting and audit to deliver effective accountability.

Our new community-led corporate plan 2024-2029 'We are Norwich' launched in April this year, and we are now developing a new business planning process and performance framework that will enable the council to realise the plan and monitor its progress.

The new Corporate Performance Framework specifies a range of performance measures, baselines, and targets, allowing the council to evaluate and monitor how well it is working towards delivery of the successes (outcomes) set out in the plan.

Through this process and framework, the council identifies and mobilises the appropriate infrastructure and resources to effectively become an evidence-based decision-making organisation that consistently monitors and evaluates its activities (outputs) and impacts (outcomes). It allows the council to realise opportunities to change culture and behaviours and incorporate the new guiding principles.

2) How we have strengthened our governance systems over the past year

Tracking of Outstanding Audit Recommendations

The process of monitoring the implementation of audit recommendations has continued to be improved during 2024-25. This has produced significant improvement in outcomes and supported enhanced engagement and reporting upon delivery all the way from service delivery through to reporting progress to Members.

Enhancement of digital capacity through an Enterprise Resource Planning (ERP) system and Asset Management System.

In February 2024 the council implemented the Unit4 ERP system, which brought together Human Resources and Finance information in a joined-up manner within a single system database, to support better decision making and internal control going forwards, whether in terms of day-to-day management and administration of staffing issues such as staff transferring between positions or the oversight of pay awards, through to strategic planning of resources to support the delivery of the We Are Norwich plan and the associated financial planning.

During 2024-25 Internal Audit conducted three audits of the Unit4 ERP system. Two audits were in respect of the systems controls surrounding key financial processes across accounts payable, accounts receivable, income and accountancy services. The audits received substantial and reasonable assurance opinions on the controls. The third audit was in relation to the overall controls for the ERP system itself and received a substantial assurance audit opinion. The internal audit work also complimented the additional audit work undertaken by the council's external auditors on the ERP system as part of the 2023-24 audit of the statement of accounts.

Phase Two of the Unit4 ERP implementation was to utilise the payroll module and bring the council's payroll service back in house. This programme of work was completed in December 2024 with the first payroll run made for staff and Councillors on 23rd December.

Phase Three will see further exploration of opportunities to deliver additional efficiencies and joined up working, whether via automation of business processes or for example, by incorporating additional elements of procurement management within the ERP core services.

During 2024-25 as part of the improvements to internal governance arrangements, the council set up an Assurance Board including the Executive Leadership team and the Senior Leadership team. Assurance Board meets on a monthly basis and receives budget monitoring and corporate performance reporting as standing agenda items in addition to ad-hoc reporting items.

Election

By-elections

The Council elects one third of its Members three years out of four. In May 2024 the local elections took place alongside the Police and Crime Commissioner elections in Norwich, with a General Election also taking place in July 2024.

In May 2025 three city council and one county by-elections took place following resignations from councillors in the Bowthorpe ward, Sewell ward, Mancroft ward and Mancroft division. The scheduled county council elections were deferred by government

order due to Norfolk being part of the priority programme for devolution and local government reorganisation.

An increased level of postal votes is being seen, and together with the implementation of voter ID this has increased the workload of the election team considerably.

The council's returning officer has placed adequate resources to ensure the successful, safe, effective, and efficient delivery of elections with clear leadership and personnel in place.

Statutory changes to the Procurement Act

The Procurement Act 2023, which came into force from February 2025, has significantly changed the way local authorities procure goods and services. The Act has placed tighter legislative controls and prescribed level of required transparency across the whole procurement processes including: -

- The codification of the National Procurement Policy Statement (NPPS) which allows the government to set wider policy objectives to which it expects public procurement to contribute.
- Mandatory publishing of contract details including the performance of the contract through a set of Key Performance Indicators (KPIs) for larger contracts.

The council through its procurement team will deliver bespoke training courses alongside a clear and consistent framework for delivery.

In parallel with the implementation of the Procurement Act 2023, the Contract procedure rules were fully revised and updated, receiving approval from Full Council in February 2025. This went hand in hand with a full revision of the council's financial regulations also approved by Full Council in February 2025.

Risk Management

Risk Management has continued to be managed in a structured manner, with quarterly reviews of both departmental and the corporate risk registers. Further development of the organisations understanding and management of risk, including understanding its appetite for risk, will be implemented in 2025.

3) How we obtain assurance to know our systems are operating effectively

Internal Audit

Internal audits are undertaken according to an annual risk-based plan throughout the year by an independent internal audit service, Eastern Internal Audit Services (EIAS), a consortium hosted by South Norfolk Council which provides an internal audit service to Councils in Norwich and Norfolk and provides our Head of Internal Audit role. The Head of Internal Audit reports on progress and issues arising to the Audit Committee. In addition to which the Head of Internal Audit also provides an annual report, containing their annual opinion on the adequacy and effectiveness of governance, risk management and internal control at the Council, which reflects upon the year completed and highlights any issues or concerns arising from the audit activities over the previous year.

In 2024/25 the Head of Internal Audit has reported one no assurance report relating to HR DBS checks and one limited report, relating to Democratic Services (Member Expenses). Four Audits relating to Unit4 (ERP) Controls, Non-Housing Commercial Property, Housing Benefits and Council tax Reduction and Key Controls we all given the highest possible assurance level of 'Substantial'.

During 2024/25 the council made significant improvements to the tracking and implementation of internal audit recommendations. The Executive Leadership Team and Senior Leadership Team receive monthly reporting on progress which has resulted in over 180 recommendations being closed.

In addition, the annual report and opinion is actively used to improve the performance and governance of services moving forward. The publication of this report and the annual opinion has been delayed by the timing of the General Election and therefore is not currently available but will be available when the AGS is finalised.

Senior leaders have had greater involvement in the preparation of the 2025/26 internal audit plan, which has been aligned to items in the corporate risk register and the council's corporate priorities.

External Audit

The Council's external auditors are responsible for reviewing the Council's statement of accounts and providing a value for money opinion on the Council and the Council's Housing Benefit Subsidy Claim. The external auditors operate to an agreed work programme that is reviewed by the Council's Audit Committee.

The external auditors have concluded their outstanding work on the 2021/22 and 2022/23 accounts. The statement of accounts for 2021/22 and 2022/23 were approved on 13th December 2024 in-line with the Government regulations to address the audit backlog.

The 2023/24 statement of accounts were approved on 28th February 2025 in-line with the Government 'back-stop' date set out in regulations to address the audit backlog.

The 2024/25 audit including value for money is underway and will report their opinion in February 2026 in-line with the Government 'backstop' date.

The changes to the auditing process and the inclusion of 'backstop' dates will see a return to the practice of annual audits and opinions. This had been on hold in recent years because of a national market failure that has been the subject of intensive discussions and planning by the Government in conjunction with professional and sector stakeholders including the Local Government Association and Financial Reporting Council (FRC) and the Chartered Institute of Public Finance & Accountancy (CIPFA) and National Audit Office (NAO) amongst others.

Audit Committee

The Audit Committee is tasked by the Council to scrutinise the Council's arrangements for governance and audit matters. Examples of the work undertaken by the Committee during the year to support delivery of its role include,

- Annual Report of the Audit Committee – this allows the committee to review and report upon its work during the previous year, linked to best practice approaches identified by the Chartered Institute of Public Finance & Accountancy (CIPFA).
- Learning lessons from failings in other authorities – a report outlining how the Council learns from the experiences of others, and particularly what can be learnt to avoid the failings of other Councils.
- Regular review of risk registers.
- Regular review of internal audit activity
- Review of Cyber Assurance.
- The appointment of an independent member of the committee with experience and expertise in matters relating to the Audit Committee’s terms of reference. Work is also progressing with the recruitment of an additional independent member for the audit committee.

Advisory work

Phase Two of the Unit4 ERP implementation was to utilise the payroll module and bring the council’s payroll service back in house. As part of the 2024-25 Internal Audit Plan a specific piece of advisory work was commissioned from the council’s Head of Internal Audit to:

- Facilitate improved governance, risk management and control in relation to the implementation of the new payroll system.
- Review the processes that were put in place and offer advice and guidance on the controls for the new system and in-house function.

Overall, the audit found that the new in-house payroll function had been successfully established from scratch, that the core processes had been embedded across the HR and Payroll departments and that the monthly payroll has been consistently processed without disruption or negative impact to the wider staff and employees at Norwich City Council.

Some minor improvement points were identified and management implemented the improvements following completion of the final report. A further assurance audit of the payroll function is scheduled for Quarter 4 of the 2025/26 Internal Audit Plan.

Reporting to HMRC forms a critical component of our Payroll service governance framework. Ensuring compliance with statutory tax obligations and promoting transparency in financial disclosures is a key requirement for the council. Through robust internal controls and proactive risk management, we maintain accurate and timely submissions, aligned with HMRC expectations and corporate accountability standards.

External Regulators

The council continues to ensure that its accreditation to collect electronic card payments in a secure way is maintained in accordance with the relevant standards. The Payment Card Industry Data Security Standard (PCI DSS) is an information security standard designed to reduce payment card fraud by increasing security controls. Public Services

Network (PSN) is the standard to allow the council to share Government data (e.g. DWP). Compliance is overseen by the council's data controller and in March 2025 they reported that accreditation had been maintained with no significant data breaches in the previous (Q4 2025) quarter.

Statutory Officers

The Council's statutory officers have specific personal duties to raise concerns about activities within the Council or report failings in governance. This includes the Chief Executive, the Monitoring Officer, and the Chief Finance Officer. This group meets monthly to consider and review any issues of concern relating to governance and will commission additional work, investigations, and remedial action wherever necessary or appropriate.

Operational & Strategic Boards

Officers have established several boards to support the delivery of operational and strategic outcomes during 2024-25, both in recognition of best practice and because of feedback from audit activities. These include the Capital Board, the Assets & Development Board, specific project boards and steering groups, each responsible for ensuring that risks, delivery, resources, and outcomes are managed, monitored, and controlled appropriately.

The work of partners and in partnership with others

Recognising the strategic importance of partnership working, a review of the Norwich 2040 City Vision partnership has commenced and is progressing at pace, in close consultation with key strategic partners and stakeholders.

A broader review of the council's strategic partnerships is also underway with a view to extending leadership of place to a wider cohort of senior managers and officers. The aims of the review include ensuring:

- Each partnership is identified as either strategic or operational.
- There is a business need for the council's involvement with clear links to its corporate priorities and the City Vision.
- The council's level of involvement and any responsibilities are clearly understood, including across decision making and commissioning.
- Each partnership has two identified owners, one being a member of SLT and another appropriate designated lead officer to ensure consistent representation.
- Partnership owners have a defined role and set of responsibilities.

As Levelling Up funded (LUF) projects progress through the delivery phase, monitoring is a key aspect to ensure MHCLG can effectively track progress, and that projects are being delivered in accordance with their agreed deliverables and outcomes. The Government has created a robust process of monitoring, whilst minimising the burden on local authorities. Norwich City Council is expected to submit quarterly monitoring returns covering Project Expenditure, Project Progress & Changes, and Risks. In addition to this, Norwich City Council is required to report every 6 months on their Outputs and Outcomes to MHCLG.

Peer Review

Following on from the LGA Peer Review in the previous year, progress was reviewed, and a report published in March 2024, which reflected progress against each of the recommendations within the original Peer Review.

[CorporatePeerChallengeProgressReviewReportMarch2024.pdf](#)

4) Information Governance

This section of the AGS provides an outline of Norwich City Council's Information Governance (IG) compliance. IG is the framework within which the Council's accountability, standards, policies, and procedures are developed, implemented, and maintained to ensure that data information processed by, or on behalf the Council, is done so lawfully, appropriately, and securely. This includes data protection and privacy, statutory information requests, and records management.

In line with our Information Risk Management Policy, this statement will be provided annually, and it is logical that a summary appears in the AGS.

To ensure executive oversight of data protection and wider information risk management the Council designates a Senior Information Risk Owner (SIRO). In May 2024, the Executive Leadership Team (ELT) designated a new SIRO, Emily Yule – the Executive Director of Resources.

The Council has in place policies that outline the roles, responsibilities and requirements of employees, councillors, and stakeholders when processing data and information. This includes our Data Protection Statement, Information Risk Policy, IT User Security Policy, Records Management Policy, and our Appropriate Policy Document.

These policies are supplemented by a suite of procedures and guidance providing further detail on processes and expectations. This includes our Information Security Incident Response Plan, Information Request procedures, Clear Desk Guidance, Confidential Waste Guidance, and Information Storage Guidance.

As set out in our Information Risk Policy, the Council requires all officers to undertake Information Governance training at least once every two years. The last full training review was completed in October 2023 and we will deliver an updated version of this online learning for all staff October 2025.

As part of the Council's member development programme, newly elected members are invited to attend 'An Introduction to Information Governance' session delivered by the Data Protection Officer via Teams. These sessions are recorded, then the recording and the slide deck used are made available to members on e-councillor. The last session held was on 12 August 2024.

To bolster the e-learning, the Information Governance Team provide additional training sessions to service areas upon request. Additionally, sessions may be scheduled at the direction of the Data Protection Officer to mitigate against any emerging concerns or changes to high-risk data processing.

The Council has in place an Information Security Incident Plan for the internal reporting and management of potential personal data breaches. Internal breach reporting procedures are made known to all officers and elected members through training and the Council's Intranet.

Incidents Logged

The below figures include incidents arising from the Council's own processing of personal data, and any third-party incidents made by any joint-controller processing or processing undertaken on our behalf by data processors or sub-processors.

In the financial year 2024-25, 151 instances were referred to the Information Governance Team for investigation. Of these, 34 were identified as not an incident.

This figure is comparable to:

- 117 incidents referred in 2023-24; of which 6 were not an incident; and Not all personal data breaches need to be reported to the ICO as per the regulator's guidance, only those resulting in a 'high risk' to a data subject require a data controller to self-report.

In the financial year 2024-25, the Council has self-reported once to the ICO.

- IC-318925-W7F6. The Council believed that personal data in the form of an officer's notebook had been lost in a public place. Given the content, this was reported to the ICO, however, the notebook was later found. It had not been accessed by any unauthorised persons; therefore, this was not a breach.

Data Protection and Subject Access Request Performance

In the financial year 2024-25, the Council received 189 valid requests. Of these, 40 (21%) were received from Shelter seeking copies of a person's housing file.

All requests have been responded to; 181 (99.8%) received an on-time response. This exceeds the internal target of 95%.

ICO Complaints

One FOI/Eir process has resulted in an ICO process being opened.

- IC-340134-L3R7. Relates to correspondence sent under Civica process 9877060; in which the requester sought an Internal Review under the FOIA following a response they received under a Councillor Enquiry. It was the view of the Council that this request should not be considered under the FOIA. The ICO recognised the processes for Councillor Enquiries but deemed that "from the Commissioner's perspective there are not relevant to the question of compliance with the FOIA." The Council also sought to apply an exemption for future publication. The ICO recommended the Council consider disclosing the withheld information to the complainant or otherwise reiterate our intention to exempt the information as for future publication. In response we released the data to the complainant, whilst confirming that the information remains in draft and is intended for future publication. The complainant confirmed that the

information was satisfactory, after which the ICO confirmed that the case was closed with no further action necessary.

Individual Right Requests

In addition to the right of access, data subjects have data rights as set out in Articles 16-22 of the UK General Data Protection Regulation. In the financial year 2024-25 the Council received 14 requests, 2 for 'rectification', 10 for 'data erasure', 2 for 'restriction', all requests received an on-time response.

Freedom of Information & Environmental Information Regulations

Any person has the right to seek information from a public authority; requests relating to environmental matters are processed under the Environmental Information Regulations 2004 (EIR), most other requests are processed under the Freedom of Information Act 2000 (FOI). Such legislation does not cover the disclosure of personal data, such requests instead fall under the UK GDPR please see the 'Data Protection Requests' section above.

The KPI for FOI/EIRs to be sent within 20 working-days has remained the same this year at 95%, having been increased from 90% in October 2024. This increase ensured that the Council's own target reflects the standards expected by the regulator and was supported by the CEO, SIOR and SLT.

In the financial year 2024-25, the Council received 868 valid requests. Of these, the Council provided an on-time response to 832 requests (95.9%). To date, 4 requests remain open/unanswered. Along with the four open requests, 32 other requests were responded to after the deadline.

Tribunal Decisions

The Council has had zero cases this year of FOI or EIR matters being heard by the First-Tier Tribunal.

Investigatory Powers

As a local authority with enforcement powers, the Council can consider seek to have authorised the use of covert surveillance or covert human intelligence sources in line with the Regulation of Investigatory Powers Act 2000 (RIPA).

In January 2025, the Council's Senior Leadership Team (SLT) approved minor revisions to the RIPA Policy, these included:

- updating the Council's Senior Responsible Officer (SRO) for RIPA to be Emily Yule - the Executive Director for Resources;
- updating the Council's RIPA Coordinator to be the position of Information Governance Manager (rather than a named officer).

In the financial year 2024-25, the Council has not considered any requests for the use of covert surveillance or covert human intelligence sources.

There were also zero non-RIPA requests in relation to test purchases

Compliance

During 2025 the Council will undertake an internal audit to establish the condition of our compliance of the Local Government Transparency Code 2015. The outcome of this audit will be shared within the Annual Governance Statement for 2025-26.

5) Those areas we have identified that require further development.

The following action plan sets out progress against previously agreed actions from 2023 and earlier Annual Governance Statements and incorporates additional areas relating to the current year under review where further work is considered necessary to improve the governance of the council or address specific concerns.

2023 -2024 Action Plan Outstanding Matters – Updates

Issues & challenges identified	Lead Officer	Target implementation date	Update
(CORP number refers to Corporate risk register item)			
Updates on Issues from previous Annual Governance Statement Action Plan			
<p>Scheme of Delegation Undertake a review of the Council's scheme of delegation to ensure there is clarity on levels and authorities in decision making</p>	Monitoring Officer	The results of the review will be subject of a report to Cabinet and Full Council during 2024.	<p>Completed.</p> <p>The Financial Regulations have been reviewed, revised and approved by Full Council. The Contract Procedures have also been updated in line with the changes arising from the Procurement Act 2023, which will have a material impact upon the regulations applicable to public sector procurement.</p>
<p>Corporate Performance Measures Following the adoption of the new Community-led Plan, undertake a review of the Council's key performance measures to ensure these are aligned to the corporate plan</p>	Executive Leadership Team	December 2024	<p>Completed.</p> <p>The new community-led plan 2024-2029 entitled 'We are Norwich' launched in April this year; it replaces the previous corporate plan 2022-26. The council is now developing a new business planning process and performance framework that will enable it to realise</p>

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			<p>the new plan and monitor its progress.</p> <p>A new Corporate Performance Framework has been developed as part of this; it will specify a range of performance measures, baselines, and targets, allowing the council to evaluate and monitor how well it is working towards delivery of the outcomes set out in its new plan. This will be translated into an annual Corporate Business Plan.</p> <p>New target implementation date is February 2025, albeit some elements will be piloted ahead of this date.</p>
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<p>Financial Procedure Review Accompanying the constitution, the Council has a set of detailed financial procedures outlining how transactions should be undertaken. This document has not been reviewed for some time.</p>	<p>Interim Chief Finance Officer</p>	<p>31 July 2023 Revised target December 2024</p>	<p>Completed Following on from the review of the Financial Regulations, the review and update of the Financial Procedures is now complete.</p>
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<p>Commercial Debt Policy The Council's approach to collection of commercial debt has not been reviewed for some time. It is intended to undertake this review during the year.</p>	<p>Interim Chief Finance Officer</p>	<p>2024</p>	<p>Completed</p>
<p>Counter-fraud, whistleblowing, and money laundering policies. The suite of policies the Council uses to support its approach to reducing the risk and incidence of fraud in the organisation, including whistleblowing and money laundering, will be subject to review during the year</p>	<p>Interim Chief Finance Officer</p>	<p>31 March 2024</p>	<p>Completed</p>

<p>New Actions for 2024/2025</p>			
<p>Issues & challenges identified</p>	<p>Lead Officer</p>	<p>Target implementation date</p>	<p>Update</p>
<p>(CORP number refers to Corporate risk register item)</p>			
<p>Anti-fraud and corruption, whistleblowing, and anti-money laundering policies. The suite of policies the Council uses to support its approach to reducing the risk</p>	<p>Interim Chief Finance Officer</p>	<p>30th June 2025</p>	<p>Completed</p>

<p>and incidence of fraud in the organisation, including whistleblowing and money laundering, will be subject to review during the year</p>			
<p>Company Governance (CORP25). In April 2023, following a request for a cashflow advance and indication of a deterioration in financial and other performance measures a review of NCSL the Councils wholly owned company was instigated.</p>	<p>CEO/ MD and Board of NCSL</p>	<p>Improvement Plan September 2023 Business Plan December 2023</p>	<p>Completed. Additional board members were appointed with relevant skills (Financial/ housing repairs)</p> <p>An independent review was undertaken of the company and its performance. A governance review was undertaken by Local Partnerships and reported to the Shareholder Panel</p> <p>A permanent MD was appointed along with an enhanced management team (Finance Director/ Operations Managers)</p> <p>An improvement plan was received as requested and considered by the company Board and Shareholder Panel.</p> <p>The Business Plan was evaluated by Shareholder Panel, comments made and is due to</p>

			<p>be considered by Scrutiny and Cabinet in July 2024.</p> <p>Financial performance for 2024/25 has improved as have other performance metrics.</p> <p>Audit Committee received the internal audit assurance map in September 2024.</p>
<p>Company Trading Environment (CORP34). With the current economic climate and the on-going potential challenges for Local Government the Council needs to establish the level of financial risk it is exposed to. The Council therefore concluded that it needed to review how effectively it is delivering housing developments via Lion Homes to ensure that it is adopting the optimum solution whilst minimising risks.</p>	<p>CEO/ Major Projects Director</p>	<p>July 2024</p>	<p>Completed</p> <p>The review was completed within 2024 – 2025 however changes in circumstances at the beginning of 2025 resulted in further review of the options, culminating in the Cabinet decision in July 2025 to implement a Members Voluntary Liquidation.</p>
<p>Regulatory Services (CORP17) The Council is a regulatory authority for Houses in Multiple Occupation</p>	<p>Executive Director Development and City Services</p>	<p>December 2024</p>	<p>Complete</p> <p>Business processes continue to be reviewed to support more</p>

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<p>and their licensing under the Housing Act 2004. During 2023/24 management became aware of non-compliance in their HMO Licensing activities. These issues were immediately addressed.</p>			<p>efficient and effective working, including the implementation of an information system that will digitise all records and bring them into a single location.</p>
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<p>Cyber Threats (CORP07) All democratic governments during election years should expect increased interference from hostile nation states.</p> <p>Artificial intelligence (AI) will almost certainly make cyber-attacks against the UK more impactful because threat actors will be able to analyse exfiltrated data faster and more effectively and use it to train AI models.</p> <p>AI will almost certainly increase the volume and heighten the impact of cyber-attacks over the next two years.</p> <p>AI lowers the barrier for novice cyber criminals, hackers-for-hire, and hacktivists to carry out effective access and information gathering operations. This enhanced access will likely contribute to the global ransomware threat over the next two years.</p>	<p>Head of Customers IT and Digital</p> <p>Infrastructure Security and Support Manager.</p> <p>Information Governance Manager</p>	<p>Ongoing due to the need to continually update measures taken and resilience.</p>	<p>In progress, further planned actions include the following,</p> <p>Move towards a position where we "assume compromise" of devices and architect solutions to make it as difficult as possible for threat actors to exfiltrate data and move laterally across network.</p> <p>Research expansion of Indicator of Compromise detection with distributed honeypots, ransomware canaries; host-based firewalls on devices to reduce opportunity for lateral movement; enhancing System Event Monitoring based on emerging threats.</p> <p>Make it difficult for threat actors to remain undetected, focussing on detection.</p> <p>Isolate vulnerable devices to reduce the impact of an incident.</p> <p>Assess the Cyber Assessment Framework (CAF)</p>
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			which provides guidance for government bodies responsible for vitally important services to enhance our services.
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<p>Oversight of the cost of interim and agency staff (CORP31) The cost of temporary staffing arrangements has been identified as an area where more focussed oversight is required. The council has in place interims for valid reasons including the need for specialist support to projects and to cover key posts where recruitment has been unsuccessful; however, the cost of those temporary arrangements and their length of tenure indicates that the council may not be achieving value for money.</p>	<p>Chief Executive</p>	<p>December 2024</p>	<p>Completed</p> <p>The successful recruitment to several key posts is allowing interim staff to leave the organisation following a suitable handover period.</p> <p>Regular oversight at the most senior level in the organisation is also leading to further challenge on the need for temporary staff. Clear exit strategies are being developed to reduce the number and therefore the overall cost of those temporary arrangements over the course of the year.</p> <p>The issues leading to the need for temporary staffing are also being explored to understand the need for additional recruitment and retention measures.</p> <p>A vacancy management panel has been established and meets bi-weekly to review and challenge all requests to proceed with recruitment, regardless of whether that is</p>
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			undertaken on a temporary or permanent basis.
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<p>Livestock Market The council is under an obligation to use its reasonable endeavours to secure an alternative site for the Livestock Market. Currently legislation requires this to be within the Norwich City boundary; however, the lack of suitable sites means that the council is seeking to amend the act through a private bill to allow it to be held outside the city’s boundary. Failure to successfully achieve the change will expose the council to a range of financial and other risks in keeping the existing market maintained and needing to continue to seek alternative provisions in line with the agreement with the freeholder and according to the Act.</p>	<p>Director of Major Projects</p>	<p>July 2027</p>	<p>In progress</p> <p>Parliamentary assent has been received to change the 1988 Norwich Act and progress is being made to identify a suitable alternative site for the Livestock Market.</p>
<p>Nutrient Neutrality (NN) (CORP18) The council’s ability to determine planning applications, which result in an increase in overnight accommodation, continues to be adversely impacted by NN.</p>	<p>Executive Director Development and City Services</p>	<p>October 2024</p>	<p>Complete</p> <p>The Council has now joined the Norfolk Environmental Credits Limited joint venture partnership, but continues to monitor the issue and impact of nutrient neutrality.</p>

<p>The Council has its own approved scheme and continues to evaluate whether it should join the Norfolk Environmental Credits Ltd (NEC) joint venture partnership. Stalled development presents several financial and reputational risks to the council.</p>			
<p>Anglia Square redevelopment Following the withdrawal of Weston Homes from delivery of the approved scheme the future of the site and in particular the council's desire to see wholesale redevelopment of that area is under threat. Failure to achieve redevelopment as envisaged has the potential to impact on other sites in the city and has wider issues for the council.</p>	<p>Director of Major Projects</p>	<p>March 2026</p>	<p>Complete The council purchased the site in 2024 using grant funding from Homes England.</p> <p>The council continues to work on the site with planned demolition works funded by Homes England due to commence in 2025.</p> <p>The council has established an investment partnership to redevelop the site.</p>
<p>Information Governance The Council plans to further strengthen our existing IG framework through the implementation of a 'Data and Information</p>	<p>Information Governance Manager</p> <p>SIRO – Executive Director Resources</p>	<p>March 2026</p>	<p>In progress The Data and Information Strategy document has been published.</p> <p>The Data Ethics Policy is currently being drafted for planned publication</p>

Strategy' and a 'Data Ethics Policy'.			in the financial year 2025-26.
<p>Construction issues with property in the City</p> <p>In late 2023 condition survey work picked up that a building in the City Centre which the Council had recently taken ownership of had issues with its construction which resulted in it being contrary to building regulations.</p>	Executive Director Development and City Services	April 2026	<p>In progress</p> <p>Measures were undertaken in early 2024 to address immediate deficiencies and appropriate regulatory authorities are now content with the state of the building in the medium term.</p> <p>Further work is ongoing on establishing and costing the full programme of works to permanently rectify all issues with the building.</p>
<p>Nutrient Neutrality (CORP18)</p> <p>Nutrient Neutrality has hugely impacted on planning applications and fee income</p>	Executive Director of Resources	March 2026	<p>In Progress</p> <p>Norfolk Environmental Credits (NEC) have a small and steady supply of credits.</p> <p>We have started to assign credits to Norwich developments.</p> <p>NEC are currently unable to meet demand for large scale development. However, they are looking at further sources of credits.</p>
<p>Devolution and Local Government Review</p> <p>In December 2024 the government</p>	CEO and ELT	September 2025	<p>In Progress</p> <p>The City Council along with 5 other districts are working to submit a three</p>

<p>announced its plans for devolution and local government reorganisation. In Norfolk, where there are county and city/district councils, the aim is to create single-tier unitary councils which will deliver all council services across an area.</p> <p>Work is underway across Norfolk to explore what a new model for local government might look like.</p>			<p>Council option in September 2025.</p> <p>Workstreams have been set up across the council. Initial tasks have centered around data requests.</p>
<p>Risk Management Strategy and Policy During 2024 and early 2025 work was undertaken to review and update the council’s risk management strategy and policy, including the production of a risk appetite statement that will underpin and support decision making about the future management of risks.</p>	<p>Interim Chief Finance Officer</p>	<p>January 2026</p>	<p>In Progress The new risk strategy and policy was approved by audit committee in June 2025.</p> <p>The strategy and policy will be presented to cabinet for formal approval and adoption by the council.</p> <p>Further work will be undertaken to refresh the risk assessment templates and registers, alongside briefings for managers during 2025 – 2026++</p>
<p>HR Employee DBS checks (CORP09) To provide assurance that vulnerable adults and children at risk of harm or abuse if</p>	<p>Executive Director Resources</p>	<p>May 2025</p>	<p>In Progress The in-progress internal audit recommendations are being followed up and progress tracked on the Audit</p>

<p>inappropriate staff are appointed to roles.</p> <p>Reputational damage and undermining of public confidence in the Authority caused by failure to meet statutory requirements in relation to DBC checks.</p>			<p>recommendation Tracker.</p>
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Norwich City Council

Code of Corporate Governance

July 2025

What is corporate governance?

Corporate governance are the arrangements we put in place to ensure we deliver the things we say we will do. It makes sure we do the right things, in the right ways, in a manner that is open and transparent. It ensures that we remain accountable for the things we do, and people can trust in our integrity. Good corporate governance helps organisations achieve high standards and the Council's financial and non-financial resources are targeted where they are most needed.

What does good governance mean to us?

At Norwich City Council, one of our core aims is to ensure we are in a good place to serve the People of Norwich. To do this we will:

- Ensure the Council is on a sustainable financial footing and deliver services effectively and efficiently
- Work flexibly to serve the city better.
- Improve the way that residents can access services by embracing new technology and making it easier to do things online, while providing alternatives for those unable to do so
- Be open and transparent, with accessible data and decisions which are subject to public scrutiny
- Value, respect and listen to our employees. Ensure our workforce reflects our communities
- Preserve and strengthen confidence in the Council's governance framework, providing the foundations for a high performing Council that is compliant with its statutory obligations

What is the purpose of this Code of Corporate Governance?

This Code of Corporate Governance is based up on the best practice document produced by CIPFA and SOLACE, *delivering good governance in local government*. It provides a framework for those practices authorities should have in place to ensure sound decisions are made and services are operating effectively. The CIPFA framework is based on 7 principles, which are reflected in our Code below.

As well as providing a framework through which the Council can benchmark its activities, the Code provides the opportunity to reflect and understand where our arrangements can be strengthened. Governance is a continuous learning journey; there will always be opportunities to learn, develop and improve.

The Code in turn provides a framework for our Annual Governance Statement, which reflects the work we have done in the past year to strengthen our governance arrangements, as well as areas we have recognised for further development.

How does this Code relate to the Council's companies?

The Code of Practice sets the framework for the Council to seek assurance over its operations, including its wholly owned companies.

As independent bodies, the Council's two companies, Norwich City Services (NCS) and Lion Homes have their own governance arrangements in place.

Between them, the Council and its companies are responsible for ensuring that:

- a) Conflicts of interest between the Council and its companies are identified and managed appropriately;
- b) There is clarity in regard to the responsibilities of the Council and its companies;
- c) Public funds given to the companies by the council are subject to appropriate controls and probity;
- d) Responsibilities of the Council, discharged by the companies, are done so safely
- e) There are appropriate mechanisms to evaluate the performance of the companies in delivering services entrusted to it.

What makes up the Code of Corporate Governance

The Code of Corporate Governance is made up of two elements:

- a) The Code itself, which evaluates the Council's corporate governance arrangements against the CIPFA Code of Practice and identifies areas for development
- b) The Council's governance framework, which draws together and maps the boards, policies and practices the Council has in place to deliver corporate governance

The Code of Corporate Governance shall be subject to an annual review process alongside the Council's Annual Governance Statement.

Norwich City Council: Code of Corporate Governance

Principle A - Behaving with integrity, demonstrating strong commitment to ethical values and respecting the rule of law

Sub Principle	Demonstrating good governance	How the Council complies	Areas for development
Behaving with integrity	<ul style="list-style-type: none"> • Ensuring members and officers behave with integrity and lead a culture where acting in the public interest is visibly and consistently demonstrated thereby protecting the reputation of the organisation • Ensuring members take the lead in establishing specific standard operating principles or values for the organisation and its staff and that they are communicated and understood. These should build on the Seven Principles of Public Life (the Nolan Principles) • Leading by example and using these standard operating principles or values as a framework for decision making and other actions • Demonstrating, communicating and embedding the standard operating principles or values through appropriate policies and processes which are reviewed on a regular basis to ensure that they are operating effectively 	<ul style="list-style-type: none"> • The Council’s constitution sets out the rules that the Council, its staff and Councillors follow • The constitution includes codes of conduct for both Councillors and staff • The Council has adopted procedures for dealing with conduct issues raised in relation to Councillors and there are similarly procedures in relation to issues raised relating to staff • The Council has reviewed its whistleblowing, anti-fraud and anti-money laundering policies. which were presented to Audit Committee in June 2025. • The Council has a register of key policy documents which identifies when these require review. 	<ul style="list-style-type: none"> • Local Government review is being undertaken in Norfolk with proposals for a mayoral strategic combined authority and proposals for unitary councils across Norfolk The council will need to provide full support for councillors and employees to guide them through the changes.to enable them to fulfil their roles effectively. • The Council is currently undertaking a review of its Constitution. • The Council will continue to monitor emerging legislation, in particular new legislation relating to planning, remote meetings and the Code of Conduct.

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Sub Principle	Demonstrating good governance	How the Council complies	Areas for development
<p>Demonstrating strong commitment to democratic values</p>	<ul style="list-style-type: none"> • Seeking to establish, monitor and maintain the organisation’s ethical standards and performance • Underpinning personal behaviour with ethical values and ensuring they permeate all aspects of the organisation’s culture and operation • Developing and maintaining robust policies and procedures which place emphasis on agreed ethical values • Ensuring that external providers of services on behalf of the organisation are required to act with integrity and in compliance with high ethical standards expected by the organisation 	<ul style="list-style-type: none"> • The Council provides ongoing training to Councillors and staff on a wide range of ethical matters • Contract Standing Orders have been reviewed and will be monitored to ensure that robust procurement and contract management processes are in place. 	<ul style="list-style-type: none"> • The Council will be developing an ethical data governance policy • Standards Committee is putting together an action plan following the Council resolution with regard to Debate not Hate motion
<p>Respecting the rule of law</p>	<ul style="list-style-type: none"> • Ensuring members and staff demonstrate a strong commitment to the rule of the law as well as adhering to relevant laws and regulations • Creating the conditions to ensure that the statutory officers, other key post holders and members are able to fulfil their responsibilities in accordance with legislative and regulatory requirements • Striving to optimise the use of the full powers available for the benefit of citizens, communities and other stakeholders • Dealing with breaches of legal and regulatory provisions effectively • Ensuring corruption and misuse of power are dealt with effectively 	<ul style="list-style-type: none"> • Through the Scheme of Delegation officers will actively recognise the limits of lawful activity placed on them but also strive to utilise their powers to the full benefit of their communities. • Officers will observe all specific legislative requirements placed upon the Council as well as the requirements of general law, and in particular integrate the key principles of administrative law – rationality, legality and natural justice into the procedures and decision making. • Committee forward plans, agendas, reports (including implications from specialist advice as part of a Pre- 	<ul style="list-style-type: none"> • The Council has a broad scheme of delegation, this will be reviewed as part of the review of the Constitution.

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Sub Principle	Demonstrating good governance	How the Council complies	Areas for development
		<p>Committee Approvals and Sign-off Sheet process, decisions taken and declaration of interests) are posted on the Council's website in a timely fashion.</p> <ul style="list-style-type: none"> • The Council has a comprehensive Equalities and Diversity Policy, which sets out the Councils' commitment to promoting equality and diversity, including through its role as an employer and a provider of services to the public. • We have put in place effective systems to protect the rights of staff. We ensure that policies for whistleblowing which are accessible to staff and those contracting with the Councils, and arrangements for the support of whistle-blowers, are in place. • Established systems are in place for reporting compliments, comments and complaints, which help us improve service delivery and relationships to our customers. • We will publish an Annual Governance Statement, signed by the Chief Executive and Leader of the Council to confirm that we are satisfied that we 	

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Sub Principle	Demonstrating good governance	How the Council complies	Areas for development
		have effective governance arrangements in place	

Principle B – Ensuring openness and comprehensive stakeholder engagement

Sub Principle	Demonstrating good governance	How the Council complies	Areas for development
Openness	<ul style="list-style-type: none"> • Ensuring an open culture through demonstrating, documenting and communicating the organisation’s commitment to openness • Making decisions that are open about actions, plans, resource use, forecasts, outputs and outcomes. The presumption is for openness. If that is not the case, a justification for the reasoning for keeping a decision confidential should be provided • Providing clear reasoning and evidence for decisions in both public records and explanations to stakeholders and being explicit about the criteria, rationale and considerations used. In due course, ensuring that the impact and consequences of those decisions are clear • Using formal and informal consultation and engagement to determine the most appropriate and effective interventions/ courses of action 	<ul style="list-style-type: none"> • Records of Council meetings including decisions made, as well as decisions made by officers, are available on the Council’s website • The Council undertakes an open budget consultation, ensuring that all potentially interested parties have the opportunity to provide their views • The Council encourages democratic engagement in its committees and decision-making meetings, and has livestreaming to support further engagement • The Council has complaints policies in place that are consistent with relevant ombudsman frameworks • The Council has a Freedom of Information procedure in place and seeks to publish information openly on its website wherever possible and practicable to do so. • We will deliver effective scrutiny of the Council’s business as appropriate and produce an annual report on the activities of the scrutiny function. • We will ensure that the Council as a whole is open and accessible to the community, service users and 	

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Sub Principle	Demonstrating good governance	How the Council complies	Areas for development
		<p>staff and we are committed to openness and transparency in all dealings. We will attempt to publish all committee agenda items under “part 1” unless there is the need to preserve confidentiality where it is proper and appropriate to do so.</p>	
<p>Engaging comprehensively with institutional stakeholders</p>	<ul style="list-style-type: none"> • Effectively engaging with institutional stakeholders to ensure that the purpose, objectives and intended outcomes for each stakeholder relationship are clear so that outcomes are achieved successfully and sustainably • Developing formal and informal partnerships to allow for resources to be used more efficiently and outcomes achieved more effectively • Ensuring that partnerships are based on: - trust - a shared commitment to change - a culture that promotes and accepts challenge among partners - and that the added value of partnership working is explicit 	<ul style="list-style-type: none"> • In relation to local planning, the Council participates in the Greater Norwich Growth Board, which supports the delivery of local planning in the Greater Norwich area through engagement with key public sector partners and the Local Enterprise Partnership. The Statement of Community Involvement explains how the Council will engage with the community in its future planning for the area. 	
<p>Engaging stakeholders effectively, including individual citizens and service users</p>	<ul style="list-style-type: none"> • Establishing a clear policy on the type of issues that the organisation will meaningfully consult with or involve individual citizens, service users and other stakeholders to ensure that service (or other) provision is contributing towards the achievement of intended outcomes 	<ul style="list-style-type: none"> • The Council uses a range of platforms to inform and engage with citizens including the quarterly Citizen magazine, website and social media • The Council has developed the Get Talking Norwich platform to aid citizen participation in consultations, provide a platform for updates and seek feedback from users. 	

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Sub Principle	Demonstrating good governance	How the Council complies	Areas for development
	<ul style="list-style-type: none"> • Ensuring that communication methods are effective and that members and officers are clear about their roles with regard to community engagement • Encouraging, collecting and evaluating the views and experiences of communities, citizens, service users and organisations of different backgrounds including reference to future needs • Implementing effective feedback mechanisms in order to demonstrate how their views have been taken into account • Balancing feedback from more active stakeholder groups with other stakeholder groups to ensure inclusivity • Taking account of the interests of future generations of tax payers and service users 	<ul style="list-style-type: none"> • The Council maintains a database of users who wish to be engaged in consultations on specific topics 	

Principle C – Defining outcomes in terms of sustainable, economic, social and environmental benefits

Sub Principle	Demonstrating good governance	How the Council complies	Areas for development
Defining outcomes	<ul style="list-style-type: none"> • Having a clear vision which is an agreed formal statement of the organisation’s purpose and intended outcomes containing appropriate performance indicators, which provides the basis for the organisation’s overall strategy, planning and other decisions • Specifying the intended impact on, or changes for, stakeholders including citizens and service users. It could be immediately or over the course of a year or longer • Delivering defined outcomes on a sustainable basis within the resources that will be available • Identifying and managing risks to the achievement of outcomes • Managing service users expectations effectively with regard to determining priorities and making the best use of the resources available 	<ul style="list-style-type: none"> • The Council has an agreed corporate plan which sets out its vision for the City and includes clear actions and performance indicators for how its vision will be delivered. The Council has also published a business plan which sets out the short terms actions to deliver the corporate plan (considered at approved by Scrutiny Committee and Cabinet in January/February 2025). This is kept under review and forms part of the quarterly reports to Cabinet. • The Council has a range of agreed strategies and policies that support delivery of the corporate plan Economic Strategy and Environmental Strategy 	
Sustainable economic, social and environmental benefits	<ul style="list-style-type: none"> • Considering and balancing the combined economic, social and environmental impact of policies, plans and decisions when taking decisions about service provision • Taking a longer-term view with regard to decision making, taking account of risk and acting transparently where there are potential conflicts between the organisation’s intended outcomes 	<ul style="list-style-type: none"> • The Council’s quarterly assurance reports detail how the Council is performing against its financial and non-financial targets, including an assessment of its risks to achieving outcomes • The Council’s Medium Term Financial Strategy is subject to regular review and consideration 	

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Sub Principle	Demonstrating good governance	How the Council complies	Areas for development
	<p>and short-term factors such as the political cycle or financial constraints</p> <ul style="list-style-type: none"> • Determining the wider public interest associated with balancing conflicting interests between achieving the various economic, social and environmental benefits, through consultation where possible, in order to ensure appropriate trade-offs • Ensuring fair access to services, taking full account of the access needs of disabled and vulnerable people 	<p>to understand the Council's future resources.</p> <ul style="list-style-type: none"> • The Council has established processes for undertaking and considering the outcomes of equality impacts when making decisions and receives an annual equality statement to evaluate its impact in improving equality • The Council has an agreed biodiversity strategy 	

Principle D – Determining the interventions necessary to optimise the achievement of intended outcomes

Sub Principle	Demonstrating good governance	How the Council complies	Areas for development
Determining Interventions	<ul style="list-style-type: none"> • Ensuring decision makers receive objective and rigorous analysis of a variety of options indicating how intended outcomes would be achieved and including the risks associated with those options. Therefore, ensuring best value is achieved however services are provided • Considering feedback from citizens and service users when making decisions about service improvements or where services are no longer required in order to prioritise competing demands within limited resources available including people, skills, land and assets and bearing in mind future impacts 	<ul style="list-style-type: none"> • Decisions are subject to a robust review process prior to determination in line with the Council’s scheme of delegation • The Council uses set templates for report writing and decision making, which require authors to consider a range of factors including financial, legal, social and equality impacts when making decisions and feedback from consultation undertaken 	<ul style="list-style-type: none"> • The Council has undertaken significant work to improve its compliance with required housing standards. This work will continue to the point where high levels of compliance are firmly established as business as usual.
Planning Interventions	<ul style="list-style-type: none"> • Establishing and implementing robust planning and control cycles that cover strategic and operational plans, priorities and targets • Engaging with internal and external stakeholders in determining how services and other courses of action should be planned and delivered • Considering and monitoring risks facing each partner when working collaboratively including shared risks • Ensuring arrangements are flexible and agile so that the mechanisms for delivering outputs can be adapted to changing circumstances • Establishing appropriate key performance indicators (KPIs) as part of the planning process in order to identify how the performance of services and projects is to be measured 	<ul style="list-style-type: none"> • The Council has agreed corporate timetables for the reporting of performance and establishing the budget. These are widely communicated to staff • The Council’s approach to programme management provides a robust platform for the appraisal of new significant projects and programmes and monitoring their delivery • The Council has developed its approach to forming the budget, with savings and growth proposals subject to robust appraisal to ensure their feasibility 	

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Sub Principle	Demonstrating good governance	How the Council complies	Areas for development
	<ul style="list-style-type: none"> • Ensuring capacity exists to generate the information required to review service quality regularly • Preparing budgets in accordance with organisational objectives, strategies and the medium term financial plan • Informing medium and long term resource planning by drawing up realistic estimates of revenue and capital expenditure aimed at developing a sustainable funding strategy 	<ul style="list-style-type: none"> • The Council has an agreed 40 year HRA business plan and this is subject to annual review and consideration by Cabinet and Full Council. 	
Optimising Achievement of Intended Outcomes	<ul style="list-style-type: none"> • Ensuring the medium term financial strategy integrates and balances service priorities, affordability and other resource constraints • Ensuring the budgeting process is all-inclusive, taking into account the full cost of operations over the medium and longer term • Ensuring the medium term financial strategy sets the context for ongoing decisions on significant delivery issues or responses to changes in the external environment that may arise during the budgetary period in order for outcomes to be achieved while optimising resource usage • Ensuring the achievement of 'social value' through service planning and commissioning. The Public Services (Social Value) Act 2012 states that this is "the additional benefit to the community...over and above the direct purchasing of goods, services and outcomes" 	<ul style="list-style-type: none"> • The Council's overall spending plans are set out in an annual Budget Setting report for both revenue and capital expenditure. • There are arrangements in place for regular budget monitoring and the reporting of significant variances to senior management. • The Council works to maximise its resources by delivering services as efficiently as possible, working in partnership with others and using providers where these are the best options. Periodic internal audit reviews consider the effectiveness of controls and efficiency of processes. • The Council seeks expertise from outside the authority when it does not have the necessary skills in-house, making use of 	

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Sub Principle	Demonstrating good governance	How the Council complies	Areas for development
		peer reviews and other mechanisms for ensuring challenge of Council services.	

Principle E – Developing the entity’s capacity, including the capability of its leadership and the individuals within it

Sub Principle	Demonstrating good governance	How the Council complies	Areas for development
Developing the entity’s capacity	<ul style="list-style-type: none"> • Reviewing operations, performance use of assets on a regular basis to ensure their continuing effectiveness • Improving resource use through appropriate application of techniques such as benchmarking and other options in order to determine how the authority’s resources are allocated so that outcomes are achieved effectively and efficiently • Recognising the benefits of partnerships and collaborative working where added value can be achieved • Developing and maintaining an effective workforce plan to enhance the strategic allocation of resources 	<ul style="list-style-type: none"> • The Council has staff performance management framework to provide a formal evaluation of performance on a 6-monthly basis, supplemented by regular 1-1 meetings. • The Constitution clearly establishes roles and responsibilities for members and levels of decision-making responsibilities. • We will ensure that effective management arrangements are in place at the top of the organisation. • The Council has Job Descriptions for all its employees. We will assess the skills required by officers through the annual appraisal process and monthly 121s and address any training gaps, to enable roles to be carried out effectively. 	
Developing the capability of the entity’s leadership and other individuals	<ul style="list-style-type: none"> • Developing protocols to ensure that elected and appointed leaders negotiate with each other regarding their respective roles early on in the relationship and that a shared understanding of roles and objectives is maintained • Publishing a statement that specifies the types of decisions that are delegated and those reserved 	<ul style="list-style-type: none"> • The Council is developing a member development programme to be reviewed on an annual basis and actively promotes national and regional development opportunities to Councillors • The Council has an e-learning system and a range of corporate 	<ul style="list-style-type: none"> • A new IRP has recently been appointed and will be conducting a review of members remuneration in 2025.

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Sub Principle	Demonstrating good governance	How the Council complies	Areas for development
	<p>for the collective decision making of the governing body</p> <ul style="list-style-type: none"> • Ensuring the leader and the chief executive have clearly defined and distinctive leadership roles within a structure whereby the chief executive leads the authority in implementing strategy and managing the delivery of services and other outputs set by members and each provides a check and a balance for each other's authority Developing the capabilities of members and senior management to achieve effective shared leadership and to enable the organisation to respond successfully to changing legal and policy demands as well as economic, political and environmental changes and risks by: <ul style="list-style-type: none"> - ensuring members and staff have access to appropriate induction tailored to their role and that ongoing training and development matching individual and organisational requirements is available and encouraged - ensuring members and officers have the appropriate skills, knowledge, resources and support to fulfil their roles and responsibilities and ensuring that they are able to update their knowledge on a continuing basis - ensuring personal, organisational and system-wide development through shared learning, including lessons learnt from governance weaknesses both internal and external - identifying and developing talent within the Council's workforce 	<p>development activities available to staff.</p> <ul style="list-style-type: none"> • The Council aims to attract staff from a diverse range of backgrounds. This is subject to monitoring and reporting in the Council's annual Equality Information Report, as well as learning to understand how the Council can be more effective in recruiting candidates. • The Council has agreed a wellbeing strategy for staff. • We have set out the terms and conditions for remuneration of Members and officers and publish an Annual Pay policy statement in accordance with the requirements of the Localism Act 2011. • The Chief Financial Officer, who is also the Council's Section 151 Officer, is a member of the Council's senior leadership team (ELT), with access to the Chief Executive and other members of the leadership team. • The Section 151 Officer is responsible to the Council for ensuring that appropriate advice is given on all financial matters, for keeping 	

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	<ul style="list-style-type: none"> - developing succession planning. • Ensuring that there are structures in place to encourage public participation • Taking steps to consider the leadership’s own effectiveness and ensuring leaders are open to constructive feedback from peer review and inspections • Holding staff to account through regular performance reviews which take account of training or development needs • Ensuring arrangements are in place to maintain the health and wellbeing of the workforce and support individuals in maintaining their own physical and mental wellbeing 	<p>proper financial records and accounts, and for maintaining an effective system of internal financial control.</p> <ul style="list-style-type: none"> • The Monitoring Officer is responsible to the Council for ensuring that the constitution is adhered to. • The Council encourages and facilitates Members to have appropriate training or briefing before performing certain roles – e.g., being a member of the Planning or Licensing Committees). • The Council has Job Descriptions for all its employees. We will assess the skills required by officers through the annual appraisal process and monthly 121s and address any training gaps, to enable roles to be carried out effectively. • The Council agrees appropriate remuneration for officers based on an agreed framework of national and local agreements which include job evaluation. • We will develop skills on a continuing basis to improve performance, including the ability to scrutinise and challenge and to 	

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Sub Principle	Demonstrating good governance	How the Council complies	Areas for development
		recognise when outside expert advice is needed.	

Principle F – Managing risks and performance through robust internal control and strong public financial management

Sub Principle	Demonstrating good governance	How the Council complies	Areas for development
Managing Risk	<ul style="list-style-type: none"> • Recognising that risk management is an integral part of all activities and must be considered in all aspects of decision making • Implementing robust and integrated risk management arrangements and ensuring that they are working effectively • Ensuring that responsibilities for managing individual risks are clearly allocated 	<ul style="list-style-type: none"> • The Council has an agreed corporate risk strategy. Risks are communicated through the corporate and directorate level risk register. Each are reviewed on a quarterly basis at a Directorate and then corporate level. • Risk assessment is a required part of business planning and decision making and incorporated into templates 	<ul style="list-style-type: none"> • The council has recently undergone a review of its risk management process with a focus on risk appetite.
Managing Performance	<ul style="list-style-type: none"> • Monitoring service delivery effectively including planning, specification, execution and independent post implementation review • Making decisions based on relevant, clear objective analysis and advice pointing out the implications and risks inherent in the organisation’s financial, social and environmental position and outlook • Ensuring an effective scrutiny or oversight function is in place which encourages constructive challenge and debate on policies and objectives before, during and after decisions are made thereby enhancing the organisation’s performance and that of any organisation for which it is responsible (OR, for a committee system: Encouraging effective and constructive challenge and debate on policies and objectives to support balanced and effective decision making) 	<ul style="list-style-type: none"> • The Council has developed quarterly assurance reports which includes financial and non-financial performance, audit outcomes and risks to give a holistic view of organisational performance • The Council has undertaken a review of its project management documentation to ensure consistency and standardisation of approach, risk management and reporting 	

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Sub Principle	Demonstrating good governance	How the Council complies	Areas for development
	<ul style="list-style-type: none"> • Providing members and senior management with regular reports on service delivery plans and on progress towards outcome achievement • Ensuring there is consistency between specification stages (such as budgets) and post implementation reporting (e.g. financial statements) 		
Robust Internal Control	<ul style="list-style-type: none"> • Aligning the risk management strategy and policies on internal control with achieving the objectives • Evaluating and monitoring the authority's risk management and internal control on a regular basis • Ensuring effective counter fraud and anti-corruption arrangements are in place • Ensuring additional assurance on the overall adequacy and effectiveness of the framework of governance, risk management and control is provided by the internal auditor • Ensuring an audit committee or equivalent group or function which is independent of the executive and accountable to the governing body: <ul style="list-style-type: none"> - provides a further source of effective assurance regarding arrangements for managing risk and maintaining an effective control environment - that its recommendations are listened to and acted upon 	<ul style="list-style-type: none"> • The Council has fully transferred its internal audit service to the Eastern Internal Audit Services, to help provide long term resilience. • The Council's Internal Audit Service reports the outcome of its work to Corporate Leadership and Audit Committee. The Internal Audit Service is monitored to ensure compliance with the Public Sector Internal Audit Standards • The Council's Scrutiny Committee establishes its own work programme annually and receives training on its role. It can elect to pre-scrutinise policies and documents, and has the right to call-in cabinet decisions. The Scrutiny Committee examines the Council's budget, corporate plan and its company business plans as a matter of course. 	

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Sub Principle	Demonstrating good governance	How the Council complies	Areas for development
Managing Data	<ul style="list-style-type: none"> • Ensuring effective arrangements are in place for the safe collection, storage, use and sharing of data, including processes to safeguard personal data • Ensuring effective arrangements are in place and operating effectively when sharing data with other bodies Reviewing and auditing regularly the quality and accuracy of data used in decision making and performance monitoring 	<ul style="list-style-type: none"> • The Council has a range of processes in place to ensure the safe storage of data. Data sharing is subject to sharing agreements and impact assessments undertaken where data use changes. • The Leadership Team receives quarterly reports on compliance with information governance standards and monthly reports on handling of complaints and FOI requests • The Council has secured its compliance with the PSN information security standards. 	
Strong public financial management	<ul style="list-style-type: none"> • Ensuring financial management supports both long term achievement of outcomes and short-term financial and operational performance • Ensuring well-developed financial management is integrated at all levels of planning and control, including management of financial risks and controls 	<ul style="list-style-type: none"> • The Council’s Audit Committee oversees financial governance. It receives risk reports; reports from internal and external auditors and the accounts. It undertakes an annual self-assessment exercise. It has an appointed independent person to provide additional and expert oversight • The Council has established a Treasury Management committee to provide specific oversight to treasury strategy and performance 	

Principle G – Implementing good practices in transparency, reporting and audit to effective accountability

Sub Principle	Demonstrating good governance	How the Council complies	Areas for development
Implementing good practice in transparency	<ul style="list-style-type: none"> • Writing and communicating reports for the public and other stakeholders in an understandable style appropriate to the intended audience and ensuring that they are easy to access and interrogate • Striking a balance between providing the right amount of information to satisfy transparency demands and enhance public scrutiny while not being too onerous to provide and for users to understand 	<ul style="list-style-type: none"> • The Council has established report templates which are subject to robust review before publication. 	<ul style="list-style-type: none"> • We will continue to encourage increased use of electronic means to access committee meetings including papers and the Council’s YouTube channel
Implementing good practice in reporting	<ul style="list-style-type: none"> • Reporting at least annually on performance, value for money and the stewardship of its resources • Ensuring members and senior management own the results • Ensuring robust arrangements for assessing the extent to which the principles contained in the Framework have been applied and publishing the results on this assessment including an action plan for improvement and evidence to demonstrate good governance (annual governance statement) • Ensuring that the Framework is applied to jointly managed or shared service organisations as appropriate • Ensuring the performance information that accompanies the financial statements is prepared on a consistent and timely basis and the statements allow for comparison with other similar organisations 	<ul style="list-style-type: none"> • The Council is required to produce the annual statement of accounts and annual governance statement. Statement of accounting policies are presented to the Audit Committee to review. • The statement of accounts and annual governance statement sits alongside the quarterly assurance reports, which enable members and senior management to take a robust evaluation of corporate performance • This framework is subject to consideration by the Audit Committee, with the Annual Governance Statement serving as an demonstration of the 	

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Sub Principle	Demonstrating good governance	How the Council complies	Areas for development
		<p>Council's commitment to good governance</p> <ul style="list-style-type: none"> The Council's internal audit arrangements are outlined above. Internal Audit have direct reporting access to the Audit Committee. 	
<p>Assurance and Effective Accountability</p>	<ul style="list-style-type: none"> Ensuring that recommendations for corrective action made by external audit are acted upon Ensuring an effective internal audit service with direct access to members is in place which provides assurance with regard to governance arrangements and recommendations are acted upon Welcoming peer challenge, reviews and inspections from regulatory bodies and implementing recommendations Gaining assurance on risks associated with delivering services through third parties and that this is evidenced in the annual governance statement Ensuring that when working in partnership, arrangements for accountability are clear and that the need for wider public accountability has been recognised and met 	<ul style="list-style-type: none"> The Council has established report templates which are subject to robust review before publication Compliance with the Publication Scheme as directed by the Information Commissioners Office. Publication of the Council's Annual Governance Statement to accompany Council's Statement of Accounts. Publication of Council's Annual External Audit Report and Letter. We have established a Medium-Term Financial Strategy for business and financial planning process in order to deliver - a financial strategy ensuring sustainable finances, a robust annual budget process ensuring financial balance and an adequate monitoring process; all of which are subject to regular review. 	<ul style="list-style-type: none"> The Council has recently reviewed all of its contract standing orders to bring them in line with new procurement legislation.

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		<ul style="list-style-type: none"> • We have put in place effective transparent and accessible arrangements for dealing with complaints. • We will maintain an effective scrutiny function which encourages constructive challenge and enhances the Council's performance overall. • We will maintain an effective Audit Committee which is independent of the Cabinet and Scrutiny committee. • We will ensure an effective internal audit function is resourced and maintained. • The Council maintains an independent Internal Audit function, with a risk-based annual plan, designed to test regularly that the Councils' policies and procedures operate in practice and that the Councils comply with legislation and good practice. • The Head of Internal Audit produces an annual opinion on the Councils' internal control environment and the risk management framework to meet the requirements of the Public Sector Internal Audit Standards. 	

Appendix A

Sub Principle	Demonstrating good governance	How the Council complies	Areas for development
		<ul style="list-style-type: none"> • The Head of Internal Audit’s annual opinion is used to inform the Council’s Annual Governance Statement, which is signed off by the Chief Executive and Leader after being approved by the Audit Committee. • Recommendations arising from internal audit and external audit and inspection processes are used to inform future decision-making. • The following information is reported annually to Members and is available on the Councils’ website: <ul style="list-style-type: none"> ○ Performance in delivering the Council’s priorities ○ Statement of Accounts ○ Annual Internal Audit Report ○ Annual External Audit Letter ○ Annual Governance Statement ○ We have arrangements in place for whistleblowing to which staff and all those contracting with the Council have access. ○ We follow the CIPFA code of practice for the 	

Appendix A

Sub Principle	Demonstrating good governance	How the Council complies	Areas for development
		<p>Statement of Accounts which is aiming for comparability with other authorities.</p> <ul style="list-style-type: none"> ○ We do produce clear, timely, complete and accurate information for budget holders and senior officers relating to the budgetary and financial performance of the Council ○ We will maintain effective arrangements for determining the remuneration of senior staff and publish an Annual Pay Policy statement in accordance with the requirements of the Localism Act 2011. ○ We have in place information management policies and processes ○ The Council has a compliments, comments and complaints policy. The Council reports its annual compliance against the Housing Ombudsman’s Code of Complaint Handling. The Council publishes the 	

Appendix A

Sub Principle	Demonstrating good governance	How the Council complies	Areas for development
		<p>annual reports from the Local Government and Social Care Ombudsman and the Housing Ombudsman</p> <ul style="list-style-type: none"> • Welcome and invite external review to supplement at the work of Internal Audit, recent examples include reviews by the Homelessness and Rough Sleeper Teams from the Ministry of Housing, Communities and Local Government (MHCLG) 	

Norwich City Council Governance Framework on a page





Committee name: Audit

Committee date: 21/10/2025

Report title: Corporate Risk Register 2025/26 – Quarter 1

Portfolio: Councillor Harper, Cabinet Member for Finance and Major Projects

Report from: Interim Chief Finance Officer

Wards: All wards

OPEN PUBLIC ITEM

Purpose

This report provides an update to the council's corporate risk register based on the position for quarter one (June 2025).

Recommendation:

It is recommended that the Audit Committee notes the identified risks and the direction of travel.

Policy framework

The Council has five corporate priorities, which are:

- A prosperous Norwich.
- A fairer Norwich.
- A climate responsive Norwich.
- A future-proof Norwich.
- An open and modern council.

This report meets the Norwich City Council is in good shape to serve the city corporate aim.

1. Heads of Service and other risk owners were asked to update their directorate and corporate registers to reflect the position at the end of quarter one (June 2025). Directorate level risks are reviewed by the relevant management team and are escalated to the Corporate Risk Register, for consideration by the Executive Leadership Team (ELT) where the residual risk exposure supports that action.
2. The Corporate Risk Register is shown at Appendix A with a report included on the exempt agenda. The position at the end of quarter four (up to 31st March) was reported to Cabinet in July. There have not been significant changes in the Council's risk profile at the end of this quarter.
3. During the summer Heads of Service and other risk owners have review all risks and risk registers. As a result there have been the following key changes to the Corporate Risk register:
 - The risk score for CORP03 health and safety is showing as worsening. Progress to address the recommendations of the recent audit and previous improvement action plan are progressing well with only a few outstanding items to address. However, the likelihood of a H&S incident is considered to have increased from last quarter due to stalled work on mitigating specific health and safety risks facing the Council for example fire wardens in city hall and H&S at our own events. Progress against the action plan will be monitored at Assurance Board and the Senior Leadership H&S training day.
 - CORP06 has been split into two separate risks (CORP06A and CORP06B). The new risks represent the distinct differences between a critical business event and an emergency event. Both risks have been rescored and reflect the increased impact such an event could have.
 - CORP09 (safeguarding) has been amalgamated into a new risk (CORP35) to capture the Council's response to DBS checks following the No Assurance internal audit report in June. The consolidated risk has been rescored and shows an improving position based on the positive action taken by the Interim Director of HR.
 - CORP17 has been split into four separate risks. The new risks reflect the component parts of regulatory services with the risks relating to Licensing highlighted as a corporate risk (CORP17A). The risks in respect of Environmental Protection, Food, Health and safety and Private Sector Housing Licensing and Enforcement have been de-escalated to the Directorate Risk register.
 - CORP18 has been split into two separate risks. The risk relating to Nutrient Neutrality has been de-escalated to the Directorate Risk register on the basis that a number of the mitigation actions have been implemented including:
 - The Council has joined Norfolk Environmental Credits, a collaboration between Breckland Council, Broadland District Council, North Norfolk Council, Norwich City Council, and South Norfolk Council.

- Nutrient Neutrality credits are now available.
- Proposed mechanism within the Planning and Infrastructure Bill aimed at streamlining environmental obligations for developers while promoting nature recovery via a Nature Recovery Levy.

The remaining Corporate risk (CORP18A) relates to the ongoing issues of capacity at Whitlingham water Recycling Centre (WRC).

- CORP27 Failure to deliver acceptable levels of performance in the management of HMO licenses has been closed.
 - CORP28 Failure to get acceptable insurance cover for rebuild cost of the Halls, at an acceptable cost, during the period of construction and refurbishment has been moved to the Directorate risk register.
 - The risk score for CORP29 Contact centre staff risk is showing as worsening. The residual risk score has increased due to an increase in customers presenting aggressive and threatening behaviour to staff.
4. The environment in which the council operates remains relatively high risk as the financial environment is challenging both in terms of the funding and economic position. The council approved the 2025/26 budget and council tax setting reports at Full Council in February 2025.
 5. The Government has announced a reform of local government financing with effect from 2026-27. The Fair Funding reform will include multi-year financial settlements, which will aid longer term financial planning. Details are yet to be confirmed and an announcement is expected in the Autumn statement due in December.
 6. UK Inflation has fallen from double digit levels. However, the latest CPI figures announced in September showed inflation static at 3.8%. The Bank of England's interest base rate currently stands at 4% and financial markets are forecasting no further cuts in the interest rate in 2025.
 7. The Council has updated its risk management strategy and policy. The risk management strategy and policy document was presented to audit committee on 17th June 2025 and approved by Cabinet on 10th September 2025. The new risk strategy will be implemented during the autumn ready for the Q3 risk register reporting.
 8. The council continues to keep a watching brief on all key risk areas and as a result two risks show as 'improving' as result of mitigating actions to manage the risks.
 9. The Appendix B information in respect of CORP07 is included in the exempt report on the advice of the Infrastructure, Security & Support Manager.

Consultation

10. There has been no specific consultation on these proposals.

Implications

Financial and resources

11. Any decision to reduce or increase resources or alternatively increase income must be made within the context of the council's stated priorities, as set out in its Corporate Plan 2022-26 and budget.
12. There are no proposals in this report that would reduce or increase resources.

Legal

13. Identification and consideration of its corporate risks is an important governance function of the cabinet to ensure that appropriate action is being taken to ensure the Council takes lawful decisions and mitigates exposure to risk. The audit committee also exercises similar oversight and collectively this is designed to ensure that the council understands and is in a position to respond to risks as they arise.

Statutory considerations

Consideration	Details of any implications and proposed measures to address:
Equality and Diversity	N/A
Health, Social and Economic Impact	N/A
Crime and Disorder	N/A
Children and Adults Safeguarding	N/A
Environmental Impact	N/A

Risk management

Risk	Consequence	Controls required
The council is exposed to risks which need to be identified recorded and managed appropriately	Not managing risks appropriately exposes the council to a range of potential negative outcomes ranging from financial loss to impacts on its reputation.	The risk register provides a focus to consider risk management and in particular mitigations. Other broader mitigations such as insurances also support the council's management of risk.

Other options considered

14. As the report is primarily for information no other options have been considered.

Reasons for the decision/recommendation

15. It is important for the Cabinet to understand the risks that the council is exposed to and the mitigations in place to minimise those risks to acceptable levels.

Background papers: None

Appendices:

Appendix A Summary Risk Register

Appendix B Risk Mitigations

Contact officer: Isabel Brittain, Interim Chief Finance Officer (S.151).

Telephone number: (01603) 989551

Email address: Isabelbrittain@norwich.gov.uk



If you would like this agenda in an alternative format, such as a larger or smaller font, audio or Braille, or in a different language, please contact the committee officer above.

Appendix A

Risk (inc reference)	Q4 2024/25		Q1 2025/26		Current direction	Last Review Date
	Residual risk score	Target risk score	Residual risk score	Target risk score		
CORP01 Council Funding Medium - Long Term	12	8	12	8	Static	8-Aug-25
CORP03 Failure to properly manage health & safety in the workplace	9	8	15	10	Worsening	29-Aug-25
CORP06A Failure to respond to a critical business continuity event	0	0	20	10	New	29-Aug-25
CORP06B Failure to adequately respond to an emergency event	0	0	16	9	New	29-Aug-25
CORP07 Cyber security	15	15	15	15	Static	17-Sep-25
CORP12 Contract management - governance	6	4	6	4	Static	8-Aug-25
CORP17A Failure to deliver acceptable levels of performance in licensing	0	0	16	8	New	29-Aug-25
CORP18B Failure to address issues of capacity at Whitlingham WRC	0	0	12	10	New	29-Aug-25
CORP20 Cost of living (COL) crisis has a negative impact on the city and the council	16	12	9	9	Improving	11-Sep-25
CORP21 Climate Change risk to Council and its residents	20	15	20	15	Static	17-Sep-25
CORP23 Impact of economic downturn on key council suppliers	12	8	12	8	Static	8-Aug-25
CORP24 Temporary and Supported Accommodation - Failure to Reduce the Housing Benefit Subsidy gap	15	12	15	12	Static	11-Sep-25
CORP29 Contact centre staff risk	12	12	16	9	Worsening	8-Aug-25
CORP31 Recruitment	12	9	12	9	Static	19-Sep-25
CORP35 - DBS checks/Safeguarding - No Assurance from Audit report	0	0	12	9	New	19-Sep-25

Appendix B

REF CORP01

Council Funding Medium - Long Term

Current risk description			
Continued reductions in the Council's sources of funding over the medium term			

Date raised	01/06/2020
Last review date	08/08/2025

Residual Risk			
	Impact	Likelihood	Score
Q4	4	3	12
Q1	4	3	12
Q2			0
Q3			0
Q4			0

Target Risk			
	Impact	Likelihood	Score
	4	2	8
	4	2	8
			0
			0
			0

Primary Corporate Priority	
An open and modern council	
A future-proof Norwich	

Risk owner	
Exec Dir - Resources	
Service area	
Finance, Audit & Risk	

Current risk direction	
Static	

Progress	Publication Exempt?
ON TRACK	N

Background to this risk	
Following a period of austerity in excess of a decade, economic conditions are now increasing demand and costs and the level of government funding is uncertain	

Triggers
Council fails to identify and plan for enough savings over the medium term
Non-delivery of identified savings
New national funding arrangements reduce government funding (Fairer Funding, Business Rates)
Economic uncertainty increase volatility on business rates and council tax
Risk of inflation on costs and pension deficit increases
Lack of capital resources to fund the council's asset base – implications
National finances deteriorate adding to saving pressures to be met from government

Main impacts
Council's financial position goes into deficit, reducing confidence in financial strength and governance
Unplanned use of reserves reducing capacity and flexibility and compromising stability
Section 114 notice
Government intervention
Failure to deliver Council Plan
Adverse comments by poorer perception of Council by stakeholders
Overspends arising from activity not in service plans

Control / mitigation (action required)	Control update frequency	Control status (RAG)	Date of next update	Update on progress of control / mitigation	Control / Mitigation Owner
Financial performance and all budget proposals are monitored on a monthly basis; management action agreed by ELT in response to projected position	MONTHLY	G	Oct-25	Budget monitoring position reviewed by ELT with management action implemented to correct variances	Exec Dir - Resources
Future Shape Norwich established as transformation vehicle for longer term budget proposals with initial reporting to Cabinet on high value projects	QUARTERLY	G	Complete	Programme of work agreed and being taken forward supported by Design Authority Actions complete	Exec Dir - Community & Housing
Budget Challenge sessions (1) scheduled for September/October 2024 to identify additional proposals for savings	ANNUALLY	G	Complete	Budget sessions held and information provided to inform 2025/26 budget setting and MTFS processes.	Chief Executive
Budget Challenge sessions (2) scheduled for October/November 2024 to identify additional proposals for savings	ANNUALLY	G	Complete	Budget sessions held and information provided to inform 2025/26 budget setting and MTFS processes.	Chief Executive
A cabinet report will be prepared identifying the impact of higher inflationary pressures to the Council's budget	ANNUALLY	G	Complete	Report prepared and considered in November/December as part of budget development	Exec Dir - Resources
A wide-ranging asset review taking into account operational need, investment properties and disposals has commenced. Changes to the treasury, borrowing and Minimum Revenue Provision regulations will need to be considered	QUARTERLY	G	Oct-25	This relates to CORP26 which provides further detail. Cabinet on 6 March 2024 approved a revised asset management framework action plan which sets out actions over the next 5 years to manage investment assets. Progress is being monitored by the new Asset & Development Board.	HoS - Property & Economic Development
Recruitment panel implemented to review all requests for new posts and extensions	MONTHLY	G	Ongoing	Panel met fortnightly. Panel ceased January 2023. Action closed by CEO	HoS - HR & Organisational Development
Identification of proposals to close any budget gaps	ANNUALLY	G	Complete	Saving proposals and/ or additional income proposals have been identified and agreed for consultation that, if all agreed and implemented will enable a balanced budget to be set for 2026/27 and the MTFS period to 2031/32. Budget to be agreed by Full council Feb 2026	HoS - Finance, Audit & Risk
MTFS approved by Council	ANNUALLY	G	Feb-26	New corporate plan approved by council, business planning process to inform future budget and MTFS approach during 2025.	HoS - Finance, Audit and Risk
Analysis of provisional LGFS and Autumn budget papers	QUARTERLY	G	Oct-25	2026/27 budget position currently being worked on.	HoS - Finance, Audit & Risk

Failure to properly manage health & safety in the workplace

Current risk description			Date raised	01/05/2020																																																						
Poor H&S management leads to risks to our employees, general public, buildings and spaces.			Last review date	29/08/2025																																																						
<table border="1"> <thead> <tr> <th colspan="3">Residual Risk</th> </tr> <tr> <th></th> <th>Impact</th> <th>Likelihood</th> <th>Score</th> </tr> </thead> <tbody> <tr> <td>Q4</td> <td>3</td> <td>3</td> <td>9</td> </tr> <tr> <td>Q1</td> <td>5</td> <td>3</td> <td>15</td> </tr> <tr> <td>Q2</td> <td></td> <td></td> <td>0</td> </tr> <tr> <td>Q3</td> <td></td> <td></td> <td>0</td> </tr> <tr> <td>Q4</td> <td></td> <td></td> <td>0</td> </tr> </tbody> </table>			Residual Risk				Impact	Likelihood	Score	Q4	3	3	9	Q1	5	3	15	Q2			0	Q3			0	Q4			0	<table border="1"> <thead> <tr> <th colspan="3">Target Risk</th> </tr> <tr> <th></th> <th>Impact</th> <th>Likelihood</th> <th>Score</th> </tr> </thead> <tbody> <tr> <td></td> <td>4</td> <td>2</td> <td>8</td> </tr> <tr> <td></td> <td>5</td> <td>2</td> <td>10</td> </tr> <tr> <td></td> <td></td> <td></td> <td>0</td> </tr> <tr> <td></td> <td></td> <td></td> <td>0</td> </tr> <tr> <td></td> <td></td> <td></td> <td>0</td> </tr> </tbody> </table>		Target Risk				Impact	Likelihood	Score		4	2	8		5	2	10				0				0				0
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<p>Background to this risk</p> <p>The Council has a statutory duty to protect the H&S of its employees and the public in the discharge of its function. Poor H&S practice poses a considerable reputational and financial risk and can also increase risks to the staff and public (note risks in relation to Council buildings are covered separately in the risk registers).</p>																																																										

Triggers
A health & safety breach occurs in respect of an employee, contractor or member of the public

Main impacts
Serious injury or death to the person/people involved in the breach
Significant cost to the Council
HSE or other regulator investigation and potentially serious outcomes, e.g. corporate manslaughter
Reputational damage

Control / mitigation (action required)	Control update frequency	Control status (RAG)	Date of next update	Update on progress of control / mitigation	Control / Mitigation Owner
Implementation of H&S Compliance Check Recommendations	QUARTERLY	G	Sep-25	H&S report presented to both H&S Board and Assurance Board as a standing agenda item, covering updates to the H&S action plan, incident data, progress with procedure development, and horizon scanning, looking at recent events to learn lessons and implement improvements. Senior management training for 2025 scheduled for December (3rd consecutive year). Training matrix to identify staff training requirements being completed by Service Areas - progress is slow but Heads of service asked to push with teams by Assurance Board. SharePoint site live. Risk Assessment register developed and being populated by Service Managers, to provide assurance overview of compliance. Policy standards and procedure development continuing currently at 43%, with a further 2 procedures being finalised for September Assurance Board. 4 outstanding actions from the action plan showing good progress. Internal audit advised good progress against action plan and assurance provided on progress. Target risk reviewed to a 5 impact rating, and 2 likelihood rating.	HoS - Planning & Regulatory Services
Safety Six identified at ELT/SLT training in October 2024. Lead officers identified and separate H&S risk register established:	QUARTERLY	A	Sep-25	Safety Six Risk register not being regularly updated for some items so progress is slow to mitigate these risks. Item to be raised at H&S Board 23 October 2025 and to be discussed at Senior Management H&S Annual training.	HoS - Planning & Regulatory Services

Failure to respond to a critical business continuity event

Current risk description
The ability for services to get back up and running in the event of business disruption is limited/unclear

Date raised	01/04/2020
Last review date	29/08/2025

Residual Risk			
	Impact	Likelihood	Score
Q4			0
Q1	5	4	20
Q2			0
Q3			0
Q4			0

Target Risk		
Impact	Likelihood	Score
		0
5	2	10
		0
		0
		0

Primary Corporate Priority
A future-proof Norwich
An open and modern council

Risk owner
Chief Executive
Service area
Planning & Regulatory Services

Current risk direction
New
□

Progress	Publication Exempt?
LIMITED	N


Background to this risk
Norwich City Council has a statutory duty to have fit for purpose Business Continuity in place.

Triggers
Occurrence of a significant event which affects the Council's ability to function and requires insufficient staff representation across strategic, tactical and operational levels structures

Main impacts
Loss of service delivery across the Council
Poor resilience, ineffective response and unable to fully engage within Norfolk Resilience Forum (NRF) structures

Control / mitigation (action required)	Control update frequency	Control status (RAG)	Date of next update	Update on progress of control / mitigation	Control / Mitigation Owner
Review of all Business Continuity Planning to be undertaken and action plan for improvement drawn up.	QUARTERLY	R	Sep-25	Following assurance board actions have been identified to resolve to resolve outstanding issues identified in the gap analysis and to improve out of hours cover.	HoS - Planning & Regulatory Services
Power resilience – City Hall is reliant on a UKPN substation which is contemporary with the building and is end of life. UKPN do not consider it requires replacement and although there have been no outages from the substation it is considered a risk to business operations. There is also water ingress through the basement access hatch albeit it is contained, but close to UKPN substation.	QUARTERLY	R	Dec-25	The sub-station replacement is being considered as part of the M&E reporting on the future of City Hall project. Short term mitigation is to commission the new distribution board (planned for November 2025) and consider connecting a back-up generator. An options appraisal on the latter is being developed and will require budget provision. The basement hatch is not designed to be waterproof but is a greater risk with increased rainfall events. The situation will be monitored and if considered a risk, improvements will be made to the hatch and or the upstand increased in height.	HoS - Property & Economic Development
Exercising programme to be drawn up to include cyber security, loss of city hall and NCSL collapse.	QUARTERLY	A	Sep-25	A two year training programme is being developed with a view to testing both emergency planning and our business continuity plans. This will be reported to ELT by the end of the calendar year with implementation in early 2026.	HoS - Planning & Regulatory Services
Annual updates to BCPs (31) to be carried out early 2026	QUARTERLY	G	Sep-25	In accordance with review timescales, this work will be started with teams in early 2026. Preliminary work is being done to check BCP owners are correct and prepare engagement material.	HoS - Planning & Regulatory Services

Failure to adequately respond to an emergency event

Current risk description				Date raised			01/04/2020
The ability of the Council to respond to any emergency event is limited/unclear.				Last review date			29/08/2025
Residual Risk			Target Risk			Primary Corporate Priority	
	Impact	Likelihood	Score	Impact	Likelihood	Score	A future-proof Norwich
Q4			0			0	An open and modern council
Q1	4	4	16	3	3	9	
Q2			0			0	
Q3			0			0	
Q4			0			0	
Current risk direction		Progress		Publication Exempt?		Risk owner	
New		LIMITED		N		Chief Executive	
						Service area	
						Planning & Regulatory Services	
Background to this risk							
Norwich City Council is a member of Norfolk Resilience Forum and has a statutory duty to respond in the event of civil emergency							

Triggers		Main impacts	
Occurrence of a significant event:		Loss of service delivery across the Council	
Insufficient staff representation across strategic, tactical and operational levels structures		Poor resilience, ineffective response and unable to fully engage within Norfolk Resilience Forum (NRF) structures	

Control / mitigation (action required)	Control update frequency	Control status (RAG)	Date of next update	Update on progress of control / mitigation	Control / Mitigation Owner
Regular review of Emergency plans (7) to be undertaken by Resilience Officer (updated alongside BC Plans in 2024).	QUARTERLY	G	Sep-25	Next review To be carried out in early 2026	HoS - Planning & Regulatory Services
Exercising programme to be drawn up to include major emergency incidents.	QUARTERLY	G	Sep-25	A two year training programme is being developed with a view to testing both emergency planning and our business continuity plans. This will be reported to ELT by the end of the calendar year with implementation in early 2026.	HoS - Planning & Regulatory Services
Debriefs held for after major incident responses (either by Norwich City Council or Norfolk Resilience Forum) actions identified and implementation plan agreed.	QUARTERLY	G	Sep-25	Frequency determined by number of major incidents. Actions plans are drawn up to address the issues identified in the debrief and actions tracked to ensure completion with escalations to assurance board where necessary. New exc Director for Climate and Environment will add additional capacity and advocacy to improve performance.	HoS - Planning & Regulatory Services

Contract management - governance

Current risk description
Ineffective management of contracts leads to poor service delivery


Date raised	01/08/2020
Last review date	08/08/2025

Residual Risk			
	Impact	Likelihood	Score
Q4	3	2	6
Q1	3	2	6
Q2			0
Q3			0
Q4			0

Target Risk			
	Impact	Likelihood	Score
	2	2	4
	2	2	4
			0
			0
			0

Primary Corporate Priority
An open and modern council

Risk owner
Director of Finance
Service area
Finance, Audit & Risk

Current risk direction
Static 

Progress	Publication Exempt?
ON TRACK	N

Background to this risk
 This risk grew in prominence during 2021 following the identification of concerns relating to the management of specific contracts. Additional mitigating actions have been undertaken to reduce the risk scoring, with further actions identified. Following the outcomes of the Local Partnerships governance work and a recent internal audit report we are reducing the likelihood of this risk.

Triggers
Resourcing of contract management and training inadequate
Clarity of service area accountability & roles and responsibilities poor
Contract managers not fully aware of the risks to service delivery in their contracts
Inadequate SLA / KPIs / MI identified in tender / contracts documents with lack of escalation of

Main impacts
Third party relationships and contracts not managed appropriately causing:
- contract value not realised / obligations not carried out
- poor performance
- financial loss / poor value for money

Control / mitigation (action required)	Control update frequency	Control status (RAG)	Date of next update	Update on progress of control / mitigation	Control / Mitigation Owner
Implementation of the contract accounting module of the new ERP system to help improve management of contract spend	QUARTERLY	A	On Hold	This has been put on hold whilst the ERP system implementation is being reprofiled. We will need to consider this carefully alongside the emerging new procurement regulations.	Director of Finance
Implement outcomes of local partnerships report	QUARTERLY	G	Jun-25	The final report has been produced and an action plan agreed by the shareholder panel. Further engagement with local partnerships June 24 facilitating a business process mapping of procurement and contract management within the council with a view of a "fit for purpose" consistent approach whilst respecting the different the service requirements and referencing the emerging new procurement regulations. These workflows/documents, which were outputs from BPM workshops are being refreshed in line with the new procurement legislation. Key documents such as Procurement Procedure Rules are being redrafted (go live 28/2/25) The Contract Management Framework also (go live 31/3/25)	Director of Finance
Evaluate outcome of internal audit review of procurement and contract management	QUARTERLY	G	Completed	Completed	HoS - Legal & Procurement
Establishment of contract management practitioner group to support dissemination of best practice within the organisation	QUARTERLY	G	Completed	Completed	HoS - Legal & Procurement

Failure to deliver acceptable levels of performance in licensing

Current risk description	
Failure to provide statutory services to an adequate standard resulting in harm to residents/visitors and businesses in Norwich	

Date raised	29/08/2025
Last review date	29/08/2025

Residual Risk			
	Impact	Likelihood	Score
Q4			0
Q1	4	4	16
Q2			0
Q3			0
Q4			0

Target Risk			
	Impact	Likelihood	Score
			0
	4	2	8
			0
			0
			0

Primary Corporate Priority	
A prosperous Norwich	
An open and modern council	

Risk owner	
Exec Dir - Climate & Environment	
Service area	
Planning & Regulatory Services	

Current risk direction	
New	□

Progress	Publication Exempt?
NEW	N

Background to this risk
 There are a number of backlogs and outdated processes in regulatory services that are in need of addressing. Following a peer review the head of service is working to deliver an improvement plan

Triggers
Large backlogs of applications needing to be addressed
Increased challenge/complaint re: decisions made
Failure to comply with Private Hire vehicle compliance standards

Main impacts
Reputational harm - restricted ability to charge
Reputational harm - potential legal risks
Failure to maximise income

Control / mitigation (action required)	Control update frequency	Control status (RAG)	Date of next update	Update on progress of control / mitigation	Control / Mitigation Owner
Additional resources, workload reorganisation, increased monitoring , exception reporting and increased use of systems to increase automation	quarterly	R	Dec-25	<p>LICENSING: Digital forms for taxi/private hire drivers and vehicles went live April 2025, increase in applications due to new national private hire operator running in Norwich. As of 8/8/25 there are no outstanding applications for drivers/vehicles - all applications are processed within 48 hours of receipt and once valid licences issued within 48 hours. This improvement has been largely due to a dedicated officer dealing Soley with these applications. Paper files have now been scanned and allocated to cases. There is no backlog of these type of applications as of 8/8/2025</p> <p>All application types are steady, and are being processed within 48 hours of receipt. 185 applications were received in July and have been processed.</p> <p>Email inbox enquires have significantly reduced and triaging of this is still ongoing.</p> <p>Licensing Enforcement joint visits have taken place with the Police, Trading Standards and Environmental Protection Team within the night time economy.</p> <p>Reg Services Manager producing manual service metrics - due to move to Power BI in September - daily/weekly/monthly reports are being produced and presented to the Interim HoS to provide assurance of improvements within the service area</p> <p>Policies being reviewed for cabinet adoption or consultation include Caravan licensing/Taxi driver standards. Vehicle standards, pavement licensing to follow</p>	Regulatory Services Manager

Failure to address issues of capacity at Whitlingham WRC

Current risk description
The determination of planning applications continues to be held up with resulting negative impacts on economy of Norwich and housing delivery.

Date raised	13/06/2022
Last review date	29/08/2025

Residual Risk			
	Impact	Likelihood	Score
Q4			0
Q1	3	4	12
Q2			0
Q3			0
Q4			0

Target Risk		
Impact	Likelihood	Score
		0
2	5	10
		0
		0
		0

Primary Corporate Priority
A fairer Norwich

Risk owner
Exec Dir - Climate & Environment
Service area
Planning & Regulatory Services

Current risk direction
New
□

Progress	Publication Exempt?
ON TRACK	N

Background to this risk
AW and the EA are now advising in responses to planning applications that they are consulted on as statutory consultees that Whitlingham WRC is at capacity. The consequence of this is that without a solution harm to protected sites under the Habitats & CRegs cannot be ruled out and consent cannot be granted.

Triggers
Sustained period when planning decisions cannot be issued due to lack of identified mitigation
Loss of staff due to uncertainty over decision making ability

Main impacts
Failure to maximise income. Planning income and CIL income now down. Should be recoverable in time.
Staff morale drops
Impact on Council's own development programme
Potential impact on Government performance indicators if developers do not agree Extension Of Time (EOT) – special measures
Failure to deliver housing growth.

Control / mitigation (action required)	Control update frequency	Control status (RAG)	Date of next update	Update on progress of control / mitigation	Control / Mitigation Owner
Whitlingham WRC position	QUARTERLY	G	Sep-25	3 pieces of work have been identified and are being progressed: 1. A position statement for the affected LPAs to issue stating we consider the environmental harms arising from additional flows going through WWRC to have a minimal env affect and that we will continue to grant planning permissions. COMPLETE 2. In relation to the above, standard text for delegated and committee reports to be prepared for officers to include in decision making. Note: major applications will still be required to consider this in detail in an AA and HRA. COMPLETE 3. Procurement completed for a piece of work to sit behind this looking at housing delivery, past and predicted, some baseline data on water quality at WRC and potential additional flow rates. Mitigations to be identified, e.g. NCC's NN mitigation scheme, to offset growth and flow impacts. This will underpin points 1 and 2 above. Draft submitted to affected LPAs for review and being shared with AW in next month for them to consider their position. Wider piece of work required as development of SDS under new MCCA to consider water infrastructure more strategically.	HoS - Planning & Regulatory Services

Cost of living (COL) crisis has a negative impact on the city and the council


Current risk description				Date raised		
The cost of living crisis: increases financial, social and health inequalities for Norwich residents; reduces the effectiveness of council services as demand increases;				18/07/2022		
				Last review date		
				11/09/2025		

Residual Risk			Target Risk			
	Impact	Likelihood	Score	Impact	Likelihood	Score
Q4	4	4	16	3	3	9
Q1	3	3	9	3	3	9
Q2			0			0
Q3			0			0
Q4			0			0

Primary Corporate Priority
A fairer Norwich

Risk owner
Exec Dir - Communities & Housing

Service area
Housing & Community Safety

Current risk direction
Improving 

Progress	Publication Exempt?
ON TRACK	N

Background to this risk
The impact of the cost of living crisis will continue to affect Norwich residents, particularly those already struggling financially. Energy costs are beginning to rise again, the legacy of high inflation and persistent hardship remains ongoing problem.

Triggers
Cost of living including means testing winter fuel allowance - now amended by central government
Increasing rents and mortgage
Legacy of high inflation
Private rented sector costs

Main impacts
Increased debt, hunger, health problems and homelessness for city residents
Increased demand on services (council and voluntary, community & social enterprise (VCSE) led), leading to reduced effectiveness/speed as teams have to deal with greater volumes
Reduced income to the council, as people are unable to pay what they owe
Increased dilapidation to council properties where tenants are unable to pay for heating
Increased pressure on council and VCSE staff, including emotional pressures where we cannot provide all the help that people need

Control / mitigation (action required)	Control update frequency	Control status (RAG)	Date of next update	Update on progress of control / mitigation	Control / Mitigation Owner
BAU cross service officer group maintaining a joined-up response to COL challenges - Household support fund providing crisis support with officers working to develop longer term solutions. New crisis support being provided by County Council.	QUARTERLY	G	Dec-25	Household Support Fund 7 has opened will run for 12 months - promoted via internal teams to ensure that eligible residents are referred by officers. This will include targeted work to support those most in need through HSF. This fund will be replaced in April 26 by a new merged HSF and DHP fund to deliver crisis support for the next three years, A/W further details. Client hardship service at County has now included a crisis support fund (investment of £1 million from HSF). Multi-sector anti-poverty group including workshops to understand how we can build a better approach to tackling hardship. The first workshop will take place on 6 October 2025 Income and benefit maximisation work continues. Work on a vulnerability framework to support residents struggling with debt and other complex needs and to guide officers when supporting these residents went to Cabinet in June. Officer training commenced on 8 September as part of the launch. New Corporate debt policy and Strategy was agreed by Cabinet in June 2025. Agreement was approved at Cabinet on 11 December 2024 to formally adopt the socio-economic duty. This means we will formally incorporate poverty and socio-economic disadvantage, alongside the existing nine protected characteristics in the Equality Act 2010, in equality impact assessments, equality plans, and the broader decision-making process and strategies. INTERACT is providing tenure neutral wraparound support for people experiencing wellbeing issues linked to housing—this could include isolation, unsafe living conditions, or difficulty managing a home.	Director of Communities and Housing
Grant-funding for Social Welfare Advice (SWA) service from Financial Inclusion Consortium (FIC). Quarterly FIC meetings with partners to discuss current issues relating to debt, welfare benefits and housing, sharing knowledge and working to maximise income / reduce debt	QUARTERLY	G	Dec-25	Quarterly FIC meetings moved to Bi-monthly. Bi-monthly NCAN meetings. Shared FIC and NCC contacts in place for ease of contact to discuss exceptional cases. NCAN referral system refresher training ongoing to increase referrals for residents needing support. Agreement to roll Social Welfare advice funding for another year (2025-26). FIC agencies are part of the Norfolk Anti-Poverty action group working with district and County council and other sectors to understand how we better work to tackle persistent hardship. The FIC service will be rolled until 31 March 2028 (with a caveat due to LGR) rather than re-commissioned. This will give some stability to advice agencies who continue to experience increasing demand.	Director of Communities and Housing
Joined-up approach to debt including non-commercial debt policy, multi-service area debt meetings to review policies and identify opportunities; vulnerability meetings and debt-management flags; specialist money advice team in place; regular reporting on levels of debt; keeping debt collection practices under review.	QUARTERLY	G	Dec-25	Multi service area approach through regular debt meetings, DHP panel, and concerns flagged at other key meetings . All relevant service areas now attending bi-monthly FIC meetings. Ongoing FI work considering longer term solutions to persistent hardship. NCAN referrals and budget and money advice support from internal teams. New Corporate debt strategy and policy and a vulnerability framework have been approved. Continued horizon scanning for updates to welfare benefits, council tax changes and debt support as part of BAU	Director of Communities and Housing

Sustainable Warmth Strategy	QUARTERLY	G	Dec-25	<p>The Council's 'Sustainable Warmth Strategy 2022-2025' was adopted by Cabinet in October 2022. Delivery is ongoing through a range of measures and programmes collectively making Norwich's least energy efficient households warmer and more affordable to heat. An updated 'Affordable Warmth Strategy' will be produced as part of the 'Climate Responsive Norwich Programme 2025-2035' and is expected to be adopted by 2026/27. This will reaffirm the availability of measures and programmes run by the council, including Warm Homes, which are essentially continuing business-as-usual. Measures include:</p> <p>The Council continues to provide emergency fuel payments, 'Warm Homes' payments, energy advice, guidance, and signposting to residents, through the Council's own engagement channels.</p> <p>Following a successful grant funding win of £4.6m from the government's 'Warm Homes: Local Grant', delivery on this is commencing and will continue to March 2028. This is expected to result in energy efficiency upgrades (e.g. solar panels, insulation) and low carbon heating solutions for 325 private sector homes in Norwich, primarily located in IMD (Index of Multiple Deprivation) 1-2 areas. This programme of works represents a tangible improvement to the warmth and cost efficiency of Norwich's homes and directly addresses fuel poverty due to the focus on delivering improvements in IMD areas.</p> <p>Additionally, following a successful grant funding win of £12m from the government's 'Warm Homes: Social Housing Fund', delivery on this scheme is commencing and will continue to March 2028. This is expected to result in energy efficiency upgrades to 1,482 council dwellings, including 1,400 solar PV systems, 140 Air Source Heat Pumps, and a Ground Source Heat Pump system for 24 dwellings. The council is also continuing to deliver works under Wave 2.2 of the Social Housing Decarbonisation Fund (SHDF) to 260 council homes, including loft and external wall insulation and solar PV.</p> <p>The 'Green Doctor' service, funded by Cadent and operated by Groundwork East charity, has been providing free impartial energy advice to households in Norwich and installation of simple energy efficiency measures. This has supported households with issues such as paying energy bills, managing fuel debt, keeping warm, health-related problems associated with living conditions, and referrals to other support services.</p> <p>The Council continues to work alongside 'Our Power', a community energy CIC whose local Neighbourhood Energy Champions are available to provide energy efficiency advice, including measures that promote cost savings.</p>	HoS - Strategy, Engagement and Culture
Existing funding streams	QUARTERLY	G	Sep-25	<p>The council continues to use the Household Support Fund as the primary funding stream to support residents facing hardship. We have £186k available to support households from April '25 to March '26. This is less than in previous years which is partly down to lower levels of funding from central government and County deciding to put more HSF funding into children's services, adult social services and a £1m pot of 'crisis support' provided by the Client Hardship Service.</p> <p>We have a delivery plan to ensure this funding lasts the course of the year and have between April and July 2025 distributed £31k to 202 households in Norwich</p>	HoS - Strategy, Engagement and Culture

Climate Change risk to Council and its residents

Current risk description	
Climate change means council operational and commercial buildings and social housing stock will not meet health and safety requirements and maintenance	


Date raised	01/06/2022
Last review date	17/09/2025

Residual Risk			
	Impact	Likelihood	Score
Q4	4	5	20
Q1	4	5	20
Q2			0
Q3			0
Q4			0

Target Risk			
	Impact	Likelihood	Score
	3	5	15
	3	5	15
			0
			0
			0

Primary Corporate Priority
A climate responsive Norwich
A fairer Norwich
A future-proof Norwich

Risk owner	
Exec Dir - Climate & Environment	
Service area	
Strategy, Engagement & Culture	

Current risk direction	
Static	

Progress	Publication Exempt?
ON TRACK	N

Background to this risk

The Council will need to spend significant amounts of resources to adapt operational buildings, commercial properties and social housing stock. Equally, many services may need to adapt and/or see significant cost increases. Disadvantaged groups are likely to have an increased exposure to the adverse effects of climate change, largely due to their lower fiscal resilience. The Council will also face associated costs due to health and wellbeing risks supporting vulnerable residents. Biodiversity will be negatively impacted as the climate changes.

Triggers
Extreme hot and cold weather, flooding, sea level rise, high winds and infestation leading to a

Main impacts
Financial impact on vulnerable residents and economic activity of the city - increased costs on already stretched finances due to increased use of energy and water (fans, showers, heating, dehumidifiers etc) and increased reliance on
Financial impact on council housing and temporary accommodation - property repair, decant costs, insurance costs.
Financial impact of commercial properties needing to meet new requirements to maintain lettings
Health - inadequate ventilation (especially in old housing stock) leading to poor physical and mental health or death
Additional costs in tarmac melting, replacement of other council assets damaged by heat, flooding or other environmentally driven conditions.
Land has increased flooding risk, making development more challenging to deliver

Control / mitigation (action required)	Control update frequency	Control status (RAG)	Date of next update	Update on progress of control / mitigation	Control / Mitigation Owner
Policy/strategy - information is becoming increasingly available about the scale and severity of climate impacts in the UK and locally. The Climate Responsive Norwich Programme 2025-2035 document, released to CEEEP and for consultation with an informed audience, includes the requirement to develop an adaptation plan for council operations, social housing and for the city as a whole.	QUARTERLY	G	Dec-25	<p>The council's Climate Responsive Norwich Programme 2025-2035 includes planned content to be included in our updated climate action plans, relating to climate adaptation for the council's operations, housing stock and the city of Norwich as a whole. Adaptation Plans will be developed as part of this programme.</p> <p>The council has received a near-final draft of the 'Net Zero Pathway for Norwich' decarbonisation plan produced in partnership with a consultant. This has modelled a feasible path to net-zero 2045 for the city, although it is expected the city will exceed its carbon budget, highlighting the need for adaptation plans.</p> <p>As of March 2025, the Environment Agency has produced an updated National Flood Risk Assessment (NaFRA), including updated mapping. These resources provide the best available information about projected flood risk under climate change scenarios. The availability of this and other resources helps to provide the foundation for the council's climate adaptation planning.</p> <p>The council will make use of all available resources to support adaptation planning, including the recently launched Met Office Local Authority Climate Service (LACS). The council is also liaising with a company who can develop detailed Heat Hazard Index mapping for Norwich, based on remote satellite data. Once developed, this resource will provide a more granular understanding about how vulnerability to high temperatures varies across the city, helping inform targeted interventions to adapt the city.</p>	Head of Strategy, engagement & culture
Policy/strategy - Develop and implement the new Equality diversity and inclusion (EDI) strategy, ensuring recognition of climate change	QUARTERLY	G	Dec-25	<p>The EDI strategy was agreed at Cabinet in January 2024. An EDI action plan has since been developed, which recognises the need to ensure that the Climate Adaptation Plan for Norwich prevents climate impacts from falling disproportionately on poorer and vulnerable residents.</p> <p>The need for a just and equitable climate transition will underpin development of the council's climate adaptation plans, recognising that those most vulnerable to climate change are often the lowest emitters of greenhouse gases.</p>	Head of Strategy, engagement & culture

Policy/strategy - Develop and implement the new affordable warmth strategy, ensuring recognition of inequalities	QUARTERLY	G	Dec-25	<p>The Council's 'Sustainable Warmth Strategy 2022-2025' was adopted by Cabinet in October 2022, with delivery ongoing through a range of measures and programmes collectively making Norwich's least energy efficient households warmer and more affordable to heat. An updated 'Affordable Warmth Strategy' is being developed and is expected to be adopted by 2026/27 as part of the 'Climate Responsive Norwich Programme 2025-2035'. This will reaffirm the availability of measures and programmes focused on energy efficiency, warmth and affordability, including:</p> <p>The Council continues to provide emergency fuel payments, energy advice, guidance, and signposting to residents, through the Council's own engagement channels.</p> <p>The Council has recently been successful in winning £4.6m in funding from the 'Warm Homes: Local Grant'. This funding will run between April 2025 to March 2028, and is expected to result in energy efficiency upgrades and low carbon heating solutions for 325 private sector homes in Norwich, primarily in IMD (Index of Multiple Deprivation) 1-2 areas. This will represent a tangible improvement to the warmth and cost efficiency of Norwich's homes and directly addresses fuel poverty through delivery focused on IMD areas.</p> <p>Additionally, following a successful funding win of £12m from the 'Warm Homes: Social Housing Fund', the council is commencing delivery of this scheme which will run to March 2028. This is expected to deliver energy efficiency improvements to 1,482 council dwellings, including 1,400 solar PV systems, 140 Air Source Heat Pumps and a Ground Source Heat Pump system for 24 dwellings. This will deliver climate mitigation and improved warmth and affordability for homes. The council also continues to deliver work under Wave 2.2 of the Social Housing Decarbonisation Fund (SHDF) to 260 council homes, including loft and external wall insulation and solar PV.</p> <p>The 'Green Doctor' service, funded by Cadent and operated by Groundwork East charity, has been providing free impartial energy advice to households in Norwich and installation of simple energy efficiency measures. This has supported households with issues such as paying energy bills, managing fuel debt, keeping warm, health-related problems associated with living conditions, and referrals to other support services.</p> <p>The Council continues to work alongside 'Our Power', a community energy CIC whose local Neighbourhood Energy Champions are available to provide energy efficiency advice, including measures that promote cost savings.</p> <p>The Council also has an 'ECO Flex' arrangement in place, having published a Statement of Intent (Sol) under the ECO/GBIS Local Authority Flex scheme in February 2025. This allows the council to widen the eligibility criteria for grant funded energy efficiency improvements under the Energy Company Obligation (ECO4) and Great British Insulation Scheme (GBIS). The council entered an arrangement with FlexConnect to manage the administration and verification procedures for ECO/GBIS Flex applications, with the council providing final signoff and Ofgem declarations.</p>	Head of Strategy, engagement & culture
Policy/strategy - Develop and implement the new environmental statement, ensuring recognition of inequalities	QUARTERLY	G	Dec-25	<p>The council is finalising the scope of its Climate Responsive Norwich Programme 2025-2035 following consultation with key stakeholders.</p> <p>Three new Climate Action Plans are being developed under this programme, in relation to: Council operations (General Fund), the Housing Revenue Account (HRA) and the city of Norwich as a whole (Citywide).</p> <p>The council has received a near-final draft of the 'Net Zero Pathway for Norwich' citywide decarbonisation plan, produced in partnership with a consultant. This has modelled interventions needed to achieve the city's net-zero target of 2045, including the number of homes to be retrofitted per year, number of vehicles to be switched from fossil-fuelled to electric vehicles per year, and so on. It is expected that on the journey to net-zero the city will exceed its carbon budget as originally calculated by the Tyndall Centre in 2018, as decarbonisation cannot feasibly be delivered at the rate preferred by climate science. This is a widespread phenomenon not limited to Norwich, and does not undermine efforts to decarbonise but highlights the need for adaptation plans to also be developed. The council will develop Adaptation Plans as part of the 'Climate Responsive Norwich Programme 2025-2035' and will ensure these recognise inequalities and aim for a just and fair climate transition. Strategy development for the Programme is ongoing.</p>	Head of Strategy, engagement & culture
Policy/strategy - Develop and implement the new biodiversity strategy ensuring recognition of inequalities	QUARTERLY	G	Dec-25	<p>The council's Biodiversity Strategy and associated Action Plan were adopted by Cabinet in November 2022. Implementation activities are underway, being delivered by the council's Biodiversity Strategy Officer, with opportunities and funding being identified.</p> <p>The council has recently been successful in winning £775,000 funding from the National Lottery Heritage Fund's 'Nature Towns & Cities Fund'. This will fund a collaborative project titled 'NatureCityNorwich', in partnership with Norfolk Wildlife Trust, Norfolk County Council, and South Norfolk & Broadland District Council. The project will take a joined-up approach to planning and mapping nature recovery in the Greater Norwich area, identifying opportunities and aligning with potential co-benefits, engaging stakeholders, developing innovative financing models, and increasing doorstep access to nature. This project will run over three years to 2028 and will significantly develop implementation of Norwich City Council's Biodiversity Strategy, as well as aligning nature recovery with climate adaptation (for example, a relevant factor in targeting increased tree canopy cover will be to consider areas of highest heat hazard most in need of additional shading). As of September 2025 this project is preparing to launch.</p> <p>A number of projects are ongoing to promote biodiversity and emissions removal through tree planting, including extended planting to the Miyawaki woodland at Heartsease Recreation Ground, creation of two new wildflower areas, and planting of new trees at Netherwood Green and Marlpit Wood.</p> <p>With the implementation of Biodiversity Net Gain (BNG) there will be a significant opportunity to increase access to green space for and within vulnerable communities. The Council's BNG Steering Group is overseeing this work to ensure that maximum beneficial outcomes are achieved.</p> <p>The council is mapping existing sites managed for biodiversity alongside identifying and progressing new opportunities. New funding opportunities are being pursued to fund the development of Norwich's nature recovery network. Partnership working is being successfully employed to ensure Norwich's NRN successfully integrates with the Norfolk and Suffolk NRN.</p>	Head of Strategy, engagement & culture

Policy/strategy - Develop and implement a new retrofitting strategy for council owned assets ensuring recognition of inequalities	QUARTERLY	A	Dec-25	<p>Significant work has already been undertaken to understand the emissions associated with council-owned assets (both housing and non-housing) and to appraise the suitability, effectiveness and cost of different retrofit, energy efficiency, and renewable energy options. Further work is now underway across the council, in collaboration and with integrated action across multiple teams, to develop comprehensive asset management strategies in relation to both housing and non-housing property. Retrofit, energy efficiency, and renewable energy will form a crucial part of these.</p> <p>Retrofit work will be undertaken with a focus not only on reducing emissions, but also on improving living conditions and life outcomes for all.</p> <p>The council's detailed approach to retrofitting is embedded in the new Climate Responsive Norwich Programme 2025-2035 and is part of the council's strategic planning development. An HRA retrofit strategy has been drafted collaboratively between the Environmental Strategy Team and the property services team.</p> <p>In May 2025, the council successfully completed a significant Solar PV installation at Riverside Leisure Centre. This has helped to generate interest in progressing further solar PV opportunities across the council's estate. A 'Solar PV Feasibility Study' of all the council's operational buildings is ongoing, with G99 applications having been submitted to UK Power Networks to obtain permission in principle to connect systems to the electricity network. Once consent is granted, business cases can be developed site-by-site with a view to completing installations on up to 7 new operational buildings by end 2026.</p> <p>Planned retrofit insulations works to the council's 15 community centres are being progressed, with procurement processes ongoing. The council is also engaging with a consultancy to establish optimal heat pump sizing to replace aged gas boilers in the community centres.</p> <p>Significant forward steps are underway in establishing the retrofit approach for the council's various housing archetypes, working with an innovative architect firm to produce retrofit options assessments. A detailed study has been produced examining retrofit options for the council's MM low-rise block archetype, which accounts for approximately 1/3 of its housing stock. Work to assess options for the council's remaining housing archetypes is ongoing.</p> <p>New heat network regulations (Heat Network Technical Assurance Scheme) coming into force from 2026 will require performance upgrades to the council's 29 existing district heating networks to comply with heat loss standards by 2028/29. The council is engaging with a specialist consultancy to undertake a portfolio review and options analysis of its 26 existing heat networks in its housing stock. Additionally, the council has recently won £50k through the Heat Network Efficiency Scheme (HNES) to conduct improvement studies for three of its district heating schemes at Millers Lane, Ryrie Court and Douro House. Further HNES bids are being put together for improvement studies at Devonshire Street, Black Horse Opening and Canterbury Place.</p>	Head of Asset Management
Financial - Grant funding secured to improve the energy efficiency of properties across the city	QUARTERLY	G	Dec-25	<p>The council has recently been successful in being awarded grant funding as follows:</p> <p>Warm Homes: Local Grant - £4.6m awarded to be delivered over 3 years between April 2025 to March 2028, for energy efficiency upgrades and low carbon heating solutions to ~325 private sector homes. This funding has been confirmed and work is being undertaken to onboard for delivery. A delivery contract has been entered into with Eon, with whom the council has successfully delivered previous schemes.</p> <p>Warm Homes: Social Housing Fund - £12m awarded, together with £10m committed by the council, with a view to upgrading 1,482 council homes with insulation, solar PV and heat pumps. A delivery contract has been entered into with Eon, with whom the council has successfully delivered previous schemes.</p> <p>The council is continuing to deliver works under Social Housing Decarbonisation Fund Wave 2.2 funding previously secured, with 260 council homes to have solar PV and insulation installed.</p> <p>Beyond these schemes, the council will continue to bid for any available funding to support retrofit and energy efficiency improvements to both social housing and private sector dwellings.</p>	Head of Strategy, engagement & culture
Awareness/Engagement - consider how we best educate people on how they can plan for climate change throughout the year, in partnership with Norwich Climate Commission	QUARTERLY	G	Dec-25	<p>The Council is nearing completion of its 'Net Zero Pathway for Norwich' decarbonisation plan for the city, which will serve as a significant educational resource for the city. Development of the plan was informed by a public consultation exercise at Norwich Science Festival in February 2025, as well as in 2024. Prior to adoption of the plan, a significant consultation exercise will take place with the public and Norwich Climate Commission. This is expected to take place in Winter 2025 with a view to formally adopting the document before the end of the 2025/26 financial year. The 'Net Zero Pathway for Norwich' plan will enable effective and coordinated action amongst residents, businesses and other organisations to ensure emissions reduction and adaptation planning. The council is positioned as a leader/coordinator of action in the city.</p> <p>The Innovate UK funded 'Net Zero Communities' project has drawn to a conclusion, with a final report produced by the Norfolk Climate Change Partnership (NCCP) in August 2025. Following significant engagement with select Norfolk communities, this project identified opportunities and barriers to successful resident engagement to accelerate retrofit activity in the city needed to decarbonise. A further bid is being prepared by NCCP to Innovate UK's 'Net Zero Living' programme, to build on the success of the Net Zero Communities project and develop a new online hub and communications toolkit to improve understanding about energy efficiency retrofit, as well as extending successfully piloted 'hand-holding' services through community energy champions.</p> <p>The council is updating its website content, including its 'Energy, climate and biodiversity' pages, with new content expected to go live by the end of 2025. This will aim to provide clear and accessible understanding of climate change and nature recovery in Norwich.</p>	Head of Strategy, engagement & culture
Working practices - Cost of living crisis (COLC) group established overseeing existing financial inclusion measures such as Non-commercial debt policy and commissioned social welfare advice service and considering further action - will also consider the impact of climate change events that may impact on people's finances	QUARTERLY	G	Dec-25	<p>Relevant teams are involved in the COLC, EDI officer working groups, and NHWP, and working together with external partners. The EDI policy and strategy will bring additional clarity on requirements as will the ongoing strategy development process.</p> <p>An updated programme of environmental briefings is set to take place for council officers during 2025/26 via a dedicated staff training module to be developed.</p>	Head of Strategy, engagement & culture
Working practices - Ensuring effective focus and join up across relevant teams working with those who are marginalised by socio economic and environmental issues (specialist support, affordable warmth, food poverty, digital inclusion, financial inclusion etc)	QUARTERLY	G	Dec-25	<p>The ongoing strategy development process is supporting service areas to identify actions required to align to the council's environmental commitments as part of the 'A Climate Responsive Norwich' and 'A Fairer Norwich' priorities.</p> <p>The Environmental Strategy Team is working alongside the council's Community Services team to promote affordable warmth initiatives. Regular bi-monthly meetings are to be held with the council's Community Enabling team to ensure any opportunities for collaboration are identified.</p> <p>The council continues to support and promote the 'Green Doctor' service which offers free impartial advice and support to those experiencing fuel poverty.</p> <p>Many relevant teams are already involved in the COLC, EDI officer working groups, and NHWP, and working together with external partners.</p>	Head of Strategy, engagement & culture

Working practices - Work with Norwich Climate Commission to address climate justice issues	QUARTERLY	G	Dec-25	<p>The Council formally consulted Norwich Climate Commission on its 'Climate Responsive Norwich Programme 2025-2035' to ensure that the council's forthcoming Climate Action Plans will guide a fair and just climate transition.</p> <p>The council will be reporting regular updates to and consulting with Norwich Climate Commission regarding the draft 'Net Zero Pathway for Norwich' decarbonisation plan for the city, which is nearing completion to enable a wider consultation exercise.</p> <p>The council has supported Norwich Climate Commission in recruiting additional commissioners to fill currently under-represented subject areas, helping to ensure representative climate action for the city and just transition.</p>	Head of Strategy, engagement & culture
Working practices - Work with health and wellbeing partners to identify measures that can be put in place in cases of climate change events for those most affected, especially by extreme heat and cold weather conditions	QUARTERLY	A	Dec-25	<p>The Environmental Strategy Team has liaised with the Health and Wellbeing Partnership Coordinator to ensure the council's climate, environment and biodiversity plans are factored into the updated Norfolk Health & Wellbeing Partnership Strategy from 2025 onwards.</p> <p>Predicting the citywide impacts of climate change is a workstream of the adaptation and resilience plan which is part of the citywide Climate Action Strategy and Plan for Norwich. The Climate Commission will assist in developing the adaptation and resilience plan.</p> <p>As of June 2025, Norfolk County Council have published the 'Director of Public Health Annual Report 2024/25 - Health and Climate Change'. This report sets out expected health impacts of climate change in Norfolk, and supports development of appropriate adaptation plans.</p> <p>New resources are becoming available which help to predict the environmental and socioeconomic impacts of climate change in Norwich. In March 2025 the Environment Agency published updated flood risk maps which show expected extent of flood risk under future climate change scenarios. These resources will underpin development of adaptation plans. A priority of these workstreams is ensuring Norwich's most vulnerable communities are protected and that a just and fair climate transition takes place.</p> <p>The Environmental Strategy Manager will liaise with the Head of Planning and Regulatory Services to discuss existing emergency planning around climate events and how this can be aligned with the forthcoming Adaptation Plan for the city.</p>	Head of Strategy, engagement & culture

Impact of economic downturn on key council suppliers

Current risk description	
The current economic conditions increases the risk of a key supplier to the Council failing, or suppliers experiencing financial difficulties and therefore seeking to	


Date raised	18/10/2022
Last review date	08/08/2025

Residual Risk			
	Impact	Likelihood	Score
Q4	4	3	12
Q1	4	3	12
Q2			0
Q3			0
Q4			0

Target Risk			
	Impact	Likelihood	Score
	4	2	8
	4	2	8
			0
			0
			0

Primary Corporate Priority	
An open and modern council	
A future-proof Norwich	

Risk owner	
Exec Dir - Resources	
Service area	
Finance, Audit & Risk	

Current risk direction	
Static	

Progress	Publication Exempt?
ON TRACK	N

Background to this risk
 The economic environment remains challenging for suppliers, although the fall in interest rates and energy prices may have eased the situation in recent months. We have seen suppliers indicating moves that may be suggestive of changing risk profiles such as levels of insurance cover.

Triggers
Supplier failure - key supplier enters administration
Supplier seeks to exit market or amend terms of contract
Supplier experiences problems in their own supply chain delaying delivery of Council projects or

Main impacts
Inadequate or poor service to residents as a result of problems with suppliers leading to dissatisfaction
Pressure on the organisation as a result of needing to focus on finding new suppliers or amending contract terms
Potential increased risks to organisation of suppliers wishing to change risk profile of contracts or look for up-front expenditure

Control / mitigation (action required)	Control update frequency	Control status (RAG)	Date of next update	Update on progress of control / mitigation	Control / Mitigation Owner
Regular checks on key suppliers to identify their financial resilience and potential areas of risk to the Council	QUARTERLY	G	Oct-25	Finance checks are undertaken by procurement team quarterly, on those suppliers with contracts, identified via the Contract Management Framework tiering, as 'Platinum'. If a significant risk is identified this information is passed to the Contract Manager for their action. This process continues to be undertaken on an ongoing basis.	HoS - Finance, Audit and Risk
Specific action taken with services where supplier is identified at risk	QUARTERLY	G	Oct-25	Contract Managers are required to meet with the supplier who have been identified as a significant financial risk, to identify steps to be taken to control/mitigate risk. This process continues to be undertaken on an ongoing basis. <i>The Contract Management Framework is being refreshed and shall ensure compliance monitoring of Contract Managers is captured. (go live 31/3/25)</i>	HoS - Finance, Audit and Risk
Awareness and identification with staff of steps that need to be taken to manage supplier risk	QUARTERLY	G	Oct-25	Procurement team communicate information regarding suppliers at financial risk to key officers, including support services such as accounts payable for example to check for unusual payment requests etc. This process continues to be undertaken on an ongoing basis.	HoS - Finance, Audit and Risk
Contract managers to update business continuity plans with respect the risks of supplier failure	QUARTERLY	G	Oct-25	New Emergency Planning templates include Essential Suppliers. These have been completed by contract managers and the emergency planning manager supplied the collated suppliers list to the procurement team in Sept 24. These suppliers shall be included in the quarterly finance checks. The refresh of the Contract Management Framework shall ensure that the contract tiering includes 'essential suppliers in BCP' as a specific category in the platinum toering.	HoS - Finance, Audit and Risk
Monitoring of supplier behaviour and requests	QUARTERLY	G	Completed	Completed	HoS - Legal & Procurement

Temporary and Supported Accommodation - Failure to Reduce the Housing Benefit Subsidy gap

Current risk description	
The ability to claim 100% Housing Benefit is dependant on a number of relevant criteria depending on the type of housing and support provided. The gap	


Date raised	16/05/2023
Last review date	09/11/2025

Residual Risk			
	Impact	Likelihood	Score
Q4	5	3	15
Q1	5	3	15
Q2			0
Q3			0
Q4			0

Target Risk			
	Impact	Likelihood	Score
	4	3	12
	4	3	12
			0
			0
			0

Primary Corporate Priority
An open and modern council

Risk owner
Exec Dir - Communities & Housing
Service area
Multiple Service Areas

Current risk direction	
Static	

Progress	Publication Exempt?
ON TRACK	N

Background to this risk
 The gap in Housing Benefit subsidy for temporary and exempt supported accommodation and TA/Private Sector leasing continues to grow. The gap has to be paid for out of the general fund. Housing and Benefits teams continue to monitor the use of this type of accommodation, looking to bridge any gap in loss of subsidy by utilising other funding opportunities and working with providers to deliver services where maximum subsidy can be obtained, be it 100% or less. This is a national issue that councils are facing and are raising with central government as a major financial concern. Previous government did signal a review of supported housing and other subsidy measures. No national policy changes in this area as yet but being kept under review. Regular monitoring and tracking of subsidy loss continuing in order to have effective financial forecasting.

Triggers
Monthly monitoring of the subsidy claim
New/Existing provision of this type of accommodation
Failure to consider the cost of any HB subsidy shortfall when commissioning provision

Main impacts
Cost- budget
If not budgeted for this currently impacts on the Revs and Bens service budget and the council's general fund.
If not monitored monthly but treated as a risk until the end of the FY, the subsidy gap could be greater than expected
Staff resource to go through every claim
On hold pending new legislation and input into consultation

Control / mitigation (action required)	Control update frequency	Control status (RAG)	Date of next update	Update on progress of control / mitigation	Control / Mitigation Owner
Housing strategy for this type of accommodation developed	QUARTERLY	G	Completed	On hold pending new legislation	HoS - Housing & Community Safety
Draft strategy completed	QUARTERLY	G	Completed	On hold now pending new legislation/review of national policy	HoS - Revenues and Benefits
Continued to work with providers to mitigate the impact of cuts to Housing Related Support contract (Norfolk County Council) to ensure continued use of properties in the city, without a negative impact on subsidy loss	QUARTERLY	G	Dec-25	A rationalisation of the supported housing sector in Norwich as a result of HRS cuts will lead to the closure of some provision and a reduction in HB subsidy loss. Also, the Housing Options team is in the final stages of contracting an RP provider to repurpose their current provision into supported temporary accommodation for homeless households from October 2025, which would not attract HB subsidy loss and would also reduce the council's use of nightly paid and hotel chain accommodation, leading to savings.	Exec Dir - Communities & Housing
Analysis continues to be undertaken to monitor the subsidy loss. Currently being undertaken. Discussions with housing providers to understand funding models and to look at options for mitigation subsidy loss.	QUARTERLY	A	Dec-25	Containing to monitor quarterly. Conversations underway with housing providers but there is no quick or simple solution. Work still ongoing re options for provision. Also awaiting government consultation on supported housing which may impact on these arrangements. The current consultation ended in May 2025 and still awaiting further information. Potential that due to cuts in Housing Related Support funding by Norfolk County Council that there will be fewer beds available. An impact assessment is currently being produced.	Director of Housing and Community Safety

Contact centre staff risk

Current risk description	
Risk - Contact Centre Staff suffer verbal and threatening abuse and violent behaviour at work.	Cause -

Date raised	08/10/2024
Last review date	08/08/2025

Residual Risk			
	Impact	Likelihood	Score
Q4	4	3	12
Q1	4	4	16
Q2			0
Q3			0
Q4			0

Target Risk		
Impact	Likelihood	Score
4	3	12
3	3	9
		0
		0

Primary Corporate Priority
An open and modern council

Risk owner
Exec Dir - Resources
Service area
Customers, IT & Digital

Current risk direction	
Worsening	↑

Progress	Publication Exempt?
New Risk	N

Background to this risk	
There has been an increase in customers presenting aggressive and threatening behaviour to staff which has resulted in an increase in risk, escalating to corporate risk level. update there have been some additional issues that has increased likelihood score.	Q1

Triggers
Staff receive verbal and threatening abuse
Staff being assaulted / use of weapon
Objects are being thrown towards staff and furniture
Bodily fluids / hazardous substance is thrown at staff

Main impacts
Staff harm / mental and physical
Staff fatality
Damage to furniture/building /equipment
Impact on staff wellbeing
Impact on other customers and visitors

Control / mitigation (action required)	Control update frequency	Control status (RAG)	Date of next update	Update on progress of control / mitigation	Control / Mitigation Owner
Security trained officer in the contact centre	ANNUALLY	G	ongoing	The Customer support /security trained staff have security industry door supervision license/level 2 award door supervisor.	HoS - Customers, IT and Digital
Appointments are pre-booked to enable Flag information check on our CRM	MONTHLY	G	ongoing	This process and procedure is already in place and ensures that staff have checked flag information before private interviews.	HoS - Customers, IT and Digital
Escalation procedures (walk away/call police)	MONTHLY	G	ongoing	The training includes the staff message to walk away - we have a flow chart document that is part of the adviser training and it includes procedures for dealing with abuse/incidents etc.	HoS - Customers, IT and Digital
each incident is reviewed and reported using the H&S incident report form	MONTHLY	G	ongoing	The councils H&S reporting systems ensures that incidents are reported and trends analysed - Flag information can be applied to individual records to provide staff with insight.	HoS - Customers, IT and Digital
Staff conflict management training - Delivered by Maybo	ANNUALLY	G	ongoing	Training for key staff completed March. providing conflict management and personal safety training /skills which will help staff working in the centre. Need to ensure this training is regular for new staff.	HoS - Customers, IT and Digital
Panic alarms interview rooms/CCTV /Tested	MONTHLY	G	Completed	New alarm system purchased in place from March - CCTV in home option interview room - screens to be moved to home options team for better monitoring.	HoS - Customers, IT and Digital
Security staff body warn camera	MONTHLY	A	Oct-25	Following pilot - cameras have been ordered for security staff. Should be in place Feb., delayed but should be here April /May 25	HoS - Customers, IT and Digital
Reconfigure the contact centre to meet needs of service (appointments and visitors)	MONTHLY	A	Oct-25	New reception function and visitor booking system in place for contact centre -These changes provide physical barrier and records of visitors - comms issued to staff re new procedures and process. Process being kept under review.	HoS - Customers, IT and Digital
Improve communications for home options/homeless customers waiting for appointments.	MONTHLY	A	ongoing	Working with home options team improve communications for visitors waiting for appointments - option team member to visit centre every 30 mins	CCT MANAGERS

Current risk description
Inability to recruit to permanent roles across the Council


Date raised	08/10/2024
Last review date	19/09/2025

Residual Risk			
	Impact	Likelihood	Score
Q4	4	3	12
Q1	4	3	12
Q2			0
Q3			0
Q4			0

Target Risk		
Impact	Likelihood	Score
3	3	9
3	3	9
		0
		0
		0

Primary Corporate Priority
An open and modern council

Risk owner
Exec Dir - Resources
Service area
Multiple Service Areas

Current risk direction
Static


Progress	Publication Exempt?
New Risk	N

Background to this risk
Ongoing difficulties recruiting to permanent roles across the Council resulting in recruitment delays and increased costs from the use of interim or temporary contracts. The market is particularly challenging in respect of senior leadership and statutory officer roles.
Q3 - improvement to risk score due to continuing reduction in number of interim appointments and successful permanent recruitment to key roles.

Triggers
Posts unfilled
Overspends due to the use of interim or agency staff

Main impacts
Lack of staffing resource
Reputational harm - arising from adverse publicity
Budgetary overspends

Control / mitigation (action required)	Control update frequency	Control status (RAG)	Date of next update	Update on progress of control / mitigation	Control / Mitigation Owner
Post and grading review	Annual	G	Sep-25	Job descriptions are reviewed prior to recruitment campaigns to ensure they are current. Any substantial changes results in re evaluation under the councils job evaluation scheme. Benchmarking undertaken in relation to senior and hard to fill roles. Provision to pay market supplement is in place	HoS - HR & Organisational Development
Budget monitoring	Annual	G	Sep-25	Vacancy management panel set up to review requests for vacancies to be filled.	HoS - Finance, Audit & Risk
Use of creative recruitment strategies to attract a wider pool of candidates	Monthly	G	Sep-25	As part of Norfolk recruitment partnership, work with recruitment partner for market intelligence and recommendations for recruitment campaigns and media on an ad hoc basis. For senior recruitment campaigns, proposals received from recruitment partners to develop appropriate candidate attraction campaign including creative media adverts, microsite. Developed recruitment video. Use of social media to promote opportunities. National local government recruitment materials launched November 2024 - reviewing how to use these as part of Norwich campaigns. Occupancy rate is monitored as part of quarterly metrics and remains stable - 88% as at 31/12/24. Occupancy rate increased to 92% at 31/3/2025 and decrease in agency usage	HoS - HR & Organisational Development
Monitoring recruitment activity, vacancy and occupancy rate	Quarterly	G	Sep-25	Recruitment activity and vacancy and occupancy rates reported to Assurance Board quarterly	HoS - HR & Organisational Development

DBS checks/Safeguarding - No Assurance from Audit report

Current risk description
Inadequate DBS checks or failure to comply with statutory requirements could result in unsuitable individuals working with vulnerable adults, children, or sensitive information.

Date raised	08/08/2025
Last review date	19/09/2025

Residual Risk			
	Impact	Likelihood	Score
Q4			0
Q1	4	3	12
Q2			0
Q3			0
Q4			0

Target Risk		
Impact	Likelihood	Score
		0
3	3	9
		0
		0
		0

Primary Corporate Priority
An open and modern council

Risk owner
Exec Dir - Resources
Service area
HR & Organisational Development

Current risk direction
New

Progress	Publication Exempt?
NEW	Y

Background to this risk
Inconsistent or outdated processes, unclear eligibility criteria or poor record keeping can expose the council to safeguarding, legal and reputational risk. DBS audits completed in 2023 and 2025 that identified safeguarding risks through lack of robust process to identify requirement for DBS checks. IT systems not in place to record and verify DBS data and compliance. Policy updates have not been completed.

Triggers
Audit recommendations
Compliance concerns
Lack of up to date policies, procedures and guidance
Delays in obtaining or renewing DBS clearances
Staff starting work before clearances received

Main impacts
Reputational harm - arising from adverse publicity
Legal implications - breach of statutory duties under Rehabilitation of Offenders Act and DBS Code of Practice
GDPR compliance
Financial/regulatory penalties from inspection or audit findings

Control / mitigation (action required)	Control update frequency	Control status (RAG)	Date of next update	Update on progress of control / mitigation	Control / Mitigation Owner
Annual review of DBS policy and procedure to align to statutory guidance and DBS Code of Practice	Annual	A	Oct-26	DBS Policy updated to include manager's responsibilities including the Risk Assessment process and DBS checks required for each staff group. There is ongoing monitoring by the transactional team. Contract has been renewed with Staffvetting.	Director of HR & Organisational Development
Ongoing work to ensure data accuracy and data requirements are in line with current statutory and policy guidance	Quarterly	A	Dec-25	IT issues related to data transferral have been resolved and data migration has been completed. Ongoing work is taking place to ensure data accuracy and to ensure the data requirements are in line with current guidance.	Director of HR & Organisational Development
Centralised tracking and monitoring of DBS applications and renewal dates	Quarterly	A	Dec-25	All DBS data is correct and input into the HRIS system. New DBS data is updated in a timely way as and when the certificates are issued through Staffvetting. (Umbrella company that process DBS applications on our behalf)	Director of HR & Organisational Development
Regular audit of DBS compliance	Annual	A	Dec-26	Annual Audit to be arranged	Director of HR & Organisational Development
Mandatory training for recruiting managers on DBS requirements	Bi-annual	A	Dec-26	Manager training, briefing and comms to be determined and delivered in quarter 3.	Director of HR & Organisational Development



Committee Name: Audit
Committee Date: 21/10/2025
Report Title: Work Programme

Portfolio: Councillor Harper, Cabinet Member for Finance and Major Projects

Report from: Head of Legal and Governance (Monitoring Officer)

Wards: All Wards

OPEN PUBLIC ITEM

Purpose

This report sets out the committee's work programme to fulfil its terms of reference as set out in the council's constitution and agreed by council.

Recommendation:

It is recommended that the committee considers and agrees the work programme, and if further information is required.

Policy Framework

The council has five corporate priorities, which are:

- A prosperous Norwich.
- A fairer Norwich.
- A climate responsive Norwich.
- A future-proof Norwich.
- An open and modern council.

This report meets the corporate priority to ensure Norwich City Council is in good shape to serve the city.

Report Details

Introduction

1. In accordance with its terms of reference, which is part of the constitution, the committee should consider the proposed work programme, as set out below. The terms of reference meet the relevant regulatory requirements of the council for accounts and audit matters, including risk management, internal control and good governance.
2. The programme includes requests for further information agreed by the committee and reflects the actions identified as part of the committee's self-assessment.
3. The committee may wish to propose further reports on additional topics relevant to the committee's terms of reference.

Work Programme 2024/25

4. The proposed work programme for 2024/25 is set out on the table attached to this report at **Appendix A**. The work programme comprises the standing agenda items and annual reports.
5. Additional items are placed on the work programme during the year either from officer discussion at committee or with the chair, including items that the officers consider relevant to the committee.
6. The work programme includes reports that have not yet been assigned to a particular meeting.

Training and development

7. All members of the committee have attended the "Effective Audit Committee" training facilitated by Ian Fifield. As part of the self-assessment exercise, members of the committee will be surveyed on their skills and training needs.
8. The chair attends meetings of the Chairs of Audit Committees Forum - Eastern Region and where appropriate information from these meetings will be shared with members of the committee.

Consultation

9. The committee will review the work programme and actions identified as part of the annual committee self-assessment exercise at each meeting.

Implications

Financial and Resources

Any decision to reduce or increase resources or alternatively increase income must be made within the context of the council's stated priorities, as set out in its Corporate Plan and Budget.

10. The service expenditure falls within the parameters of the annual budget agreed by the council.

Legal

11. There are no direct legal implications arising from this report; reviewing its work programme supports the audit committee in delivering its role effectively, operating in line with good practice identified by CIPFA, supported by MHCLG.

Statutory Considerations

Consideration	Details of any implications and proposed measures to address:
Equality and Diversity	None
Health, Social and Economic Impact	None
Crime and Disorder	None
Children and Adults Safeguarding	None
Environmental Impact	None

Risk Management

Risk	Consequence	Controls Required
Include operational, financial, compliance, security, legal, political or reputational risks to the council	There are no risk implications.	None Risk management reports feature in the programme.

Other Options Considered

12. There is no alternative. The committee may wish to propose further reports on additional topics relevant to the committee's terms of reference.

Reasons for the decision/recommendation

13. As a result of the delivery of the work programme the committee will have assurance through audit conclusions and findings that internal controls, governance and risk management arrangements are working effectively or confirmation that there are plans in place to strengthen controls.

Background papers:

None

Appendices:

Appendix A – Work Programme 2025/2026

Appendix B – Audit Committee Self-Assessment Action Plan

Contact Officer: Senior Committee Officer

Name: Alexandra Cosme

Email address: alexandracosme@norwich.gov.uk



If you would like this agenda in an alternative format, such as a larger or smaller font, audio or Braille, or in a different language, please contact the committee officer above.

Appendix A – Audit Committee Work Programme 2025/2026

Topic	Purpose	Lead Officer
17th June 2025		
Corporate Risk Register – Summary	To provide an update on the council's risk register.	Interim Chief Finance Officer
Risk Management Policies and Strategies	To approve the risk policies and strategy to establish the council's risk management arrangements.	Interim Chief Finance Officer
Anti-Fraud and Corruption, Whistleblowing and Anti-Money Laundering Policies	To approve the three main policies to establish the council's anti-fraud and corruption arrangements.	Head of Finance
Work Programme	To review and update the committee's work programme.	Head of Legal and Governance
24th September 2025		
Progress Report on Internal Audit Activity 24/25	To review the work performed by Internal Audit in delivering the Annual Internal Audit Plan for 2024/25.	Head of Internal Audit
Annual External Audit Plan 2024/25 - addendum	To present an addendum to the Annual External Audit Plan 2024/25.	Interim Chief Finance Officer
Annual Report of the Audit Committee 2024/25	To present the Annual Report of the Audit Committee 2024-25 to the committee for comment.	Head of Legal and Governance
Work Programme	To review and update the committee's work programme.	Head of Legal and Governance
21st October 2025		
Annual External Audit Plan 2024/25 - addendum	To present an addendum to the Annual External Audit Plan 2024/25.	Interim Chief Finance Officer
Internal Audit Annual Report and Opinion	To conclude on internal audit activity undertaken during 24/25 and provide an annual opinion concerning the Council's framework of governance, risk management and control.	Head of Internal Audit
Corporate Risk Register – Summary	To provide an update on the council's risk register.	Interim Chief Finance Officer
Draft Annual Governance Statement	To provide an opportunity for the Audit Committee to review the draft Annual Governance Statement for 24-25.	Interim Chief Finance Officer

Work Programme	To review and update the committee's work programme.	Head of Legal and Governance
18th November 2025		
Final Annual Governance Statement and final accounts	To review the Annual Governance Statement for 24-25.	Interim Chief Finance Officer
Internal Audit Progress Report 25/26	To review the work performed by Internal Audit in delivering the Annual Internal Audit Plan for 2025/26.	Head of Internal Audit
Work Programme	To review and update the committee's work programme.	Head of Legal and Governance
20th January 2026 (TBC this meeting may be rescheduled to February)		
Corporate Risk Register - Summary	To provide an update on the council's risk register.	Interim Chief Finance Officer
Internal Audit Progress Report 25/26	To review the work performed by Internal Audit in delivering the Annual Internal Audit Plan for 2025/26.	Head of Internal Audit
Statement of accounting policies 25-26	To provide members with the opportunity to comment on the draft accounting policies.	Interim Chief Finance Officer
External auditor's report		Head of Finance
Statement of accounts 24-25	To present the Statement of Accounts 2023-24.	Interim Chief Finance Officer
Work Programme	To review and update the committee's work programme.	Head of Legal and Governance
10th March 2026		
Review of Risk Strategy		Interim Chief Finance Officer
Internal Audit Plan 26-27	To outline the Internal Audit Plan for 2026/27.	Head of Internal Audit
Results of Self-Assessment		Head of Internal Audit
Work Programme	To review and update the committee's work programme.	Head of Legal and Governance

To be scheduled:

- Review of Audit Committee Terms of Reference.
- Code of Corporate Governance.

- Self-Assessment workshop.
- Global Internal Audit Standards (potentially a training session).
- Audit Committee session with Internal and External Auditors.

Scheduled

- Training on reviewing Statement of Accounts has been provisionally scheduled for 11th November, 4:30pm – 6:30pm. Invitations have been sent to Members of the Committee.

Appendix B – Audit Committee Self-Assessment Action Plan

ACTION	OWNER	STATUS	WRITTEN UPDATE
<p>1. For the next annual report of the Audit Committee ensure the following are included: -</p> <ul style="list-style-type: none"> • Compliance with the CIPFA Position Statement 2022 • Results of the annual evaluation, development work undertaken and planned improvements • How it has fulfilled its terms of reference and the key issues escalated in the year. (Q8) 	<p>Jan Robinson, Head of Legal and Governance (Monitoring Officer) Alexandra Cosme, Senior Committee Officer</p>	Completed	<p>The 24/25 Audit Committee Annual Report was presented to the Committee in September 2025. The 3 points were addressed.</p>
<p>2. Update the Audit Committee's terms of reference to explicitly address all the core areas identified in CIPFA's Position Statement. (Q9)</p>	<p>Jan Robinson, Head of Legal and Governance (Monitoring Officer) Alexandra Cosme, Senior Committee Officer</p>	Ongoing	<p>Democratic Services are currently reviewing the constitution procedural rules and committee terms of reference. The Senior Committee Officer will draft an updated terms of reference to address all core areas in CIPFA's Position Statement.</p> <p>Terms of Reference is on the work programme as TBC. This will come back to the Committee to review once complete.</p>
<p>3. Ensure that Audit Committee's agenda covers all of the core areas in its terms of reference over the year. (Q10)</p>	<p>Jan Robinson, Head of Legal and Governance (Monitoring Officer) Alistair Rush, Interim Chief Finance Officer (S151 Officer) Chair and members of the Committee</p>	Ongoing	<p>The 24/25 Work Programme has been drafted, bearing in mind the committee's terms of reference and statutory and recurring items. The committee review and approve the work programme at each meeting so there is ample opportunity to ensure the programme covers its terms of reference. The Chair is regularly briefed on the Committee agenda.</p>
<p>4. Audit Committee to meet privately with the external auditors and head of</p>	<p>Audit Chair and audit Committee members</p>	Ongoing	<p>This was completed prior to the October 2024 and needs to be completed again within 1 year.</p>

internal audit each year. (Q12)			This is listed as TBC on the Committee's work programme. The Senior Committee Officer has asked the Chair to share his availability in order to propose options to the Head of Internal Audit and the External Auditor.
5. Audit Committee to consider whether the use of substitutes should continue. (Q13)	Jan Robinson, Head of Legal and Governance (Monitoring Officer)	Ongoing	Democratic Services are currently reviewing the constitution procedural rules and committee terms of reference and this will form part of the review.
6. Audit Committee members to undertake an evaluation of their knowledge, skills and training needs every two years. (Q15)	Teresa Sharman, Head of Internal Audit	Ongoing	The Head of Internal Audit has advised that the assessment should be undertaken by the Committee as a whole in one, in-person session. The Senior Committee Officer is looking for suitable dates to schedule this session.
7. As a result of the evaluation in 7 above, arrange training to address training needs of Audit Committee Members. (Q16)	Jan Robinson, Head of Legal and Governance (Monitoring Officer)	Ongoing	The Head of Legal and Governance and Senior Committee Officer are reviewing training opportunities and providers. Training will be scheduled to meet the Committee's needs. Officers have fed in on this – including highlighting the need for Statement of Accounts training (toward the end of the calendar year) and potentially training on Global Internal Audit Standards.
8. As a result of 7 above, if training cannot address any skills or knowledge gaps to a satisfactory level, consider revising the membership of the Audit Committee to address this. (Q14 & Q17)	Jan Robinson, Head of Legal and Governance (Monitoring Officer) in consultation with the Chair and Group Leaders	Not started	2025/26 if necessary
9. Obtain feedback on Audit Committee's performance from those interacting with the committee or relying on its work. (Q20)	Jan Robinson, Head of Legal and Governance (Monitoring Officer)	Not started	
10. Evaluate whether and how the Audit	Teresa Sharman, Head of	Not	March 2026 meeting

<p>Committee is adding value to the Council by completing the 2nd CIPFA assessment tool, 'evaluating effectiveness of the audit committee' (Q27)</p>	<p>Internal Audit to facilitate a session</p>	<p>started</p>	
<p>11. Review results of Self-Assessment of Good Practice exercise at a committee meeting. (Q29)</p>	<p>Is on the agenda</p>	<p>Completed</p>	<p>Completed. Was completed at March 2024 meeting.</p>
<p>12. Ensure all Members participate in the 2nd CIPFA assessment tool, 'evaluating effectiveness of the audit committee' exercise. (Q29)</p>	<p>Audit Chair</p>	<p>Not started</p>	<p>Will take place when the exercise is scheduled</p>

