

### **Audit committee**

**Date:** Tuesday, 17 September 2024

**Time:** 16:30

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

**Committee members:**

**Councillors:**

Price (chair)  
Bolton  
Driver  
Carrington  
Hoechner  
Sands (M)  
Wright  
(1 vacancy)

**Independent person**

David Harwood

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## Agenda

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| <b>1</b> | <b>Apologies</b><br><br>To receive apologies for absence   |          |
| <b>2</b> | <b>Public questions/petitions</b><br><br>To receive questions / petitions from the public which have been submitted in accordance with the council's constitution.   |          |
| <b>3</b> | <b>Declarations of interest</b><br><br>(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)  |          |
| <b>4</b> | <b>Minutes</b><br><br><b>Purpose</b> - To approve the accuracy of minutes of the 17 July, 2024 meeting.  | 5 - 10   |
| <b>5</b> | <b>Internal Audit Annual Report and Opinion 2023-24</b><br><br><b>Purpose</b> - This report concludes on internal audit activity undertaken during 2023/24, 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. | 11 - 46  |
| <b>6</b> | <b>Annual Governance Statement 2023-24</b><br><br><b>Purpose</b> - This report is to provide opportunity for the Audit Committee to review the draft Annual Governance Statement for 2023-24 alongside the Statement of Accounts and in compliance with the requirements of the Accounts and Audit Regulations 2015.   | 47 - 86  |
| <b>7</b> | <b>Assurance Mapping of Levels of Assurance of NCSL</b><br><br><b>Purpose</b> - This report shows the Audit Committee how the Council has oversight of its wholly owned company Norwich City Services Limited (NCSL).  | 87 - 98  |
| <b>8</b> | <b>Appointment of an Independent Person to the Audit Committee</b><br><br><b>Purpose</b> - To recommend to Council the appointment of an independent person to the Audit Committee.  | 99 - 104 |

### **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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Date of publication: **Monday, 09 September 2024**





**AUDIT MANAGEMENT COMMITTEE**

<b>14:30 to 17:05</b>	<b>17<sup>th</sup> July 2024</b>

<b>Present:</b>	Cllr Ben Price (Chair), Cllr Carrington, Cllr Toby; Cllr Hoechner; Cllr Mike; Cllr James Wright and David Harwood (Independent Person).
<b>In attendance</b>	Councillor Kendrick, cabinet member for resources, David Rigler, Ernst & Young (External Auditor).

**1. Appointment of Vice Chair**

**RESOLVED** to appoint Councillor Driver as vice chair for the ensuing civic year

**2. Apologies Received**

No apologies were received.

**3. Public questions/Petitions**

No public questions/petitions had been received.

**4. Declarations of interest**

No declarations were made.

**5. Minutes**

**RESOLVED**

That the unrestricted minutes of the meetings held on 19<sup>th</sup> March and 14<sup>th</sup> May 2024 were confirmed as a correct record of proceedings and the Chair of the Board was authorised to sign them accordingly.

**6. External Audit VFM Interim Report 2021-22 and 2022-23**

(David Riglar, Audit Partner, Ernst & Young (External Auditor) attended the meeting for this item.)

The External Auditor presented the report which sets out the external audit approach and scope for the 2021/22 and 2022/23 VFM audits. (attached to the agenda papers at item 6). The main points of the discussion maybe summarised as follows:  
External Auditor drew Member's attention to a number of significant matters that were covered with in the report:

(a) page 7 of the report the table summarises that there are no significant risks or weaknesses identified in relation to Financial Sustainability and Improving economy, efficiency, and effectiveness; and

(b) In July 2021, the Council self-referred to the Regulator of Social Housing (RSH) citing non-compliance with Homes Standard on areas such as water safety, electrical safety, and fire safety. This was triggered by the internal review performed by Council on health, safety, and compliance management in June 2021, where indicators of the breach were identified.

The RSH had performed a review of the Council's health, safety, and compliance management in relation to social housing and issued a Regulatory Notice in October 2021. The Notice determined that the Council:

- ❖ had breached Part 1.2 of the Home Standard 2012, and as a consequence of the breach, there was the potential for serious detriment to Council's tenants; and
- ❖ did not have an effective system in place to allow it to meet its statutory health and safety responsibilities across range of areas.

However, since the regulatory notice was issued the Council developed a Compliance Improvement Plan and this weakness has been addressed and the Council requested removal of the regulatory notice in November 2023. The Regulator of Social Housing removed the regulatory notice in December 2023.

The Committee then went on to consider other aspects of the external audit process and Members (1) noted that since the abolition of the Audit Commission in 2015 the Council has, had to make alternative arrangements for the external audit of its accounts; and (2) agreed that residents are entitled to have full confidence in Council's accounts, and this has not been possible due to delays in finalising the audits for 2021/22 and 2022/23.

The Chair asked about the costings for those years, and it was noted that the Public Sector Audit Appointments (PSAA) is responsible for setting the scales of fees and it will depend on them as to whether or not there is a fee or compensation for work undertaken. The Chair then enquired if there were any other areas of concern, and it was noted that there are none as the regulator is satisfied with that COUNCIL responses to any of the issues raised.

In addition, to clear the backlog of historical accounts and 'reset' the system, the Ministry of Housing, Communities and Local Government [previously called the Department for Levelling Up, Housing and Communities has proposed a date in law (the "backstop date") to be introduced to conclude audits for 2022/23 and prior years by 30th September 2024 at which point local bodies would publish audited accounts for all outstanding years up to and including 2022/23. However, whilst the legislation was to be brought in, the general election had paused things e.g. the back stop dates had been pushed back further maybe to December 2024 or even January 2025.

The Chair asked how much assurance the Committee could get from this report and noted that Ernest Young will aim to provide (i) outcomes based on the available information; and (ii) a timeframe to consider any unresolved issues.

**RESOLVED to:**

- (1) note the attached report from the Council's external auditor;
- (2) confirm its understanding and agreement to the report that there are no significant risks or weaknesses identified in relation to Financial Sustainability and Improving economy, efficiency, and effectiveness.
- (3) Note the significant risk under Governance in respect of the regulatory notice issued by the Regulator of Social Housing.

**7. Annual External Audit Plan 2023-24**

Interim Director of Finance (S.151) presented the annual external audit plan in relation to 2023/24 (attached to the agenda papers at item 7). The main points of the debate are outlined below:

The Chair asked about expenditure manipulation and the risks to the Council, including expenditure **e.g.** How is it recorded to ensure recording in the right category? That is to say revenue versus capital and how charges been spread over a period of years

The Committee observed that the proposals to re-establish the local authority audit framework on a more sustainable basis are likely to have an impact on the scope of the Plan 2023-24. In particular, where there is no assurance spanning a number of historic budget years, this is likely to have an impact on the assessment of materiality and the ability of the External Auditor to issue an unmodified opinion early in the recovery phase. However, the External Auditor will continue to provide updates on the impact of these changes to the Committee where necessary to do so.

The Chair observed that the following risks had been identified in the current year **(i)** change in accounting policy – Minimum Revenue Provision (MRP); and **(ii)** implementation of new Unit4 Enterprise Resource Planning (ERP) system. Arising out of consideration of these risks the Independent member asked what guarantees are there that these risks will not occur in the current year?

In response the Committee noted that the Council has to anticipate those risks so as to minimise the impacts has the relevant officers with the required skills in information technology (IT) finances to oversee the migration and review expertise within the team to ensure all goes according to plan within this project. The Council have also established a controlled project framework and have received additional support from external IT specialists.

The Independent member asked is the Council are happy on the integrity of the new systems, in response it was noted that the Council is aiming to get improvement on what it had before which it is felt has been achieved. In addition, it was noted that Ernest Young has a sound understanding of existing data, latest information, data being transferred, mapping of data and coding thereof.

The Chair noted that the valuation of land and buildings represents significant balances within the Councils financial statements and are subject to changes as they require material judgements and application of estimation techniques to calculate the

year-end balances as recorded in the balance sheet. Therefore, there is a possible risk over the valuation of these assets as different expectations and approaches may be applied by those undertaking these valuations.

The Committee observed that the outcome of consultation on the planned measures to address local audit delays and related proposed temporary changes to CIPFA's Code of Practice on Local Council Accounting are likely to impact the assessment of audit risks and the response to them. Therefore, the Audit Committee will be updated on the assessment of any changes to audit risk as this becomes clearer.

It was also noted that the CIPFA Code of Practice requires the production of group accounts where any council has material financial interests and a significant level of control over a number of subsidiaries it will therefore be necessary to consider consolidating these subsidiaries into the group accounts. In addition, for 2023/24 the Council will be employing a different subsidiary auditor to that employed in previous years. There is therefore a potential risk that the balances consolidated into the group accounts maybe materially misstated.

The Committee was informed that the outcome of consultation on the planned measures to address local audit delays and the likely issue of a disclaimer on the Council's 2021/22 and 2022/23 financial statements and any guidance subsequently issued may continue to impact on the Councils assessment of materiality for the 2023/24 audit therefore Ernest Young will keep the Audit Committee updated on any changes to materiality levels as the audit progresses.

In regard to the overview of the 2024 audit strategy it was noted that Ernest Young will provide a commentary on the Council's arrangements against the following three reporting criteria (a) how the Council plans and manages its resources to ensure it can continue to deliver its services; (b) how the Council ensures that it makes informed decisions and properly manages its risks; and (c) how the Council uses information about its costs and performance to improve the way it manages and delivers its services.

Accordingly, the Committee having considered and commented on the report **RESOLVED** that:

- (1) the attached report from the Council's external auditor be noted;
- (2) it had confirmed its understanding and agreement to the materiality reporting levels set out on pages 30 and 31 of the report; and
- (3) the approach and scope of the external audit as proposed in the audit plan be agreed.

## **8. Progress Report on Internal Audit Activity**

The Head of Internal Audit presented a report on the work performed by Internal Audit in delivering the Annual Internal Audit Plan for 2023/24. (attached to the agenda papers at item 8). Outlined below is a summary of the discussions on this report:

The Committee:



- Asked for details at its next meeting in regard to Norwich City Services Ltd (NCSL) housing repairs and void management and the progress in completing the agreed audit work in this area. Members asked for a full copy of the audit report to be sent to them once the audit was finalised (to be sent with the papers for the next meeting.)
- Regarding the NC2424 Starters, Movers, and Leavers report, observed that a corporate risk level had been raised relating to cyber security and highlights insider threat as a risk which was relevant to this audit. The starters, movers and leavers process has not been reviewed recently, and this audit looked at whether the IT department is given information in a timely manner to enable them to add, remove or update staff access to council systems. Therefore, service enhancements had been made to increase both the operational efficiency and enhance the delivery of value for money services.
- Noted that in regard to the procurement process for Disabled Facilities Grant (DFG) controls can be put in place for purchase orders for both single and multiple transactions within the context of the DFG to minimize any risks in this process. In addition, this can be addressed through training on contract management to ensure the right steps are followed within that process.
- Noted that following a detailed review of the DFG that covered the timeliness of assessment, approval, and delivery, there were now only two outstanding cases to be resolved.
- Noted that in regard to parking and civil enforcement that (i) cash collections have been missed and that the procedural guidance for parking and financial support functions requires updating to ensure that missed collections are identified and reported; and (ii) controlled weaknesses had been identified for pay and display and penalty charge notice income reconciliations and that the recording of income and other information for monitoring purposes has at times, been incorrect. Accordingly, the business continuity and service level, risks are to be reviewed and updated e.g. to have systems in place so that when staff leave their knowledge is not lost corporately.
- Noted that detailed monitoring of the mandatory training for safeguarding course is in place to ensure that staff are completing the e-Learning at the defined intervals online and that the Committee can receive details included in further updates.
- Noted that they would be receiving a report on the Disclosure and Barring Service (DBS) systems to ensure that informed recruitment decisions are being made.

Accordingly, the Committee having considered and commented on the report  
**RESOLVED:**

1. To note the progress on the delivery of the 2023/24 Internal Audit Plan.

## **9. Annual Report of the Audit Committee**

Interim Head of Legal and Procurement presented the draft Annual Report of the Audit Committee 2023-24 (attached to the agenda papers at item 9). An outlined below of the discussions on this report is set out below:

The Committee:

- Noted that there would be a review of decision-making powers **e.g.** the Statement of Accounts and Annual Governance Statement to be submitted to full Council for approval, instead of making that decision being delegated to the committee.
- Agreed that the terms of reference to be updated to explicitly address the core areas of the CIPFA Position Statement. In addition, the work plan would cover the core areas of the CIPFA Position Statement over the year.
- Concurred that to ensure the independence of the Members an evaluation of the skills and training needs to be undertaken every two years and training be provided to address this.
- Agreed that as part of the introduction to the Annual Report there should be an overview to capture the essence of the document, highlighting the purpose, methodology, major findings, and key recommendations.

Accordingly, the Committee **RESOLVED** to:

1. Approve the content of the Annual Report of the Audit Committee 2023-24 and recommended it to Council for adoption.

## 10. Work Programme

Interim Head of Legal and Procurement presented the Committee's work programme to fulfil its terms of reference as set out in the Council's constitution and agreed by Council (attached to the agenda papers at item 10).

Accordingly, the Committee **RESOLVED** to:

1. agree the work programme.

## 11. Exclusion of the Public

**RESOLVED** to exclude the public from the meeting during consideration of 12\* (**below**) on the grounds contained in the paragraph 3 of Schedule 12A of the Local Government Act 1972 (as amended).

## 12. Exempt minutes

**RESOLVED**

1. That the exempt minutes of the meeting held on 19 March 2024 were confirmed as a correct record of proceedings and the Chair of the Board was authorised to sign them accordingly.

## 13. Close of Meeting

With no other business to discuss, the Chair called this meeting to a close. Members were advised that the next meeting is scheduled for 17th of September 2024 at 4.30 p.m. to be held in City Hall, St. Peter's Street, Norwich NR2 1NH. Finally, the Chair thanked everybody for their attendance and participation this afternoon.



**Committee name:** Audit

**Committee date:** 17/09/2024

**Report title:** Internal Audit Annual Opinion Report 2023-24

**Portfolio:** Councillor Kendrick, Cabinet member for resources

**Report from:** Head of Internal Audit

**Wards:** All Wards

**OPEN PUBLIC ITEM**

**Purpose**

1.1 This report concludes on internal audit activity undertaken during 2023/24, 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.

**1.2 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 of governance, risk management and control for the year ended 31 March 2024.
- 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 2023/24.
- 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 their role of considering the Council's framework of assurance.

**Background papers:** None

## Appendices:

Appendix A - Internal Audit Annual Opinion Report 2023-24

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## EASTERN INTERNAL AUDIT SERVICES



## NORWICH CITY COUNCIL

### Internal Audit Annual Opinion Report 2023/24

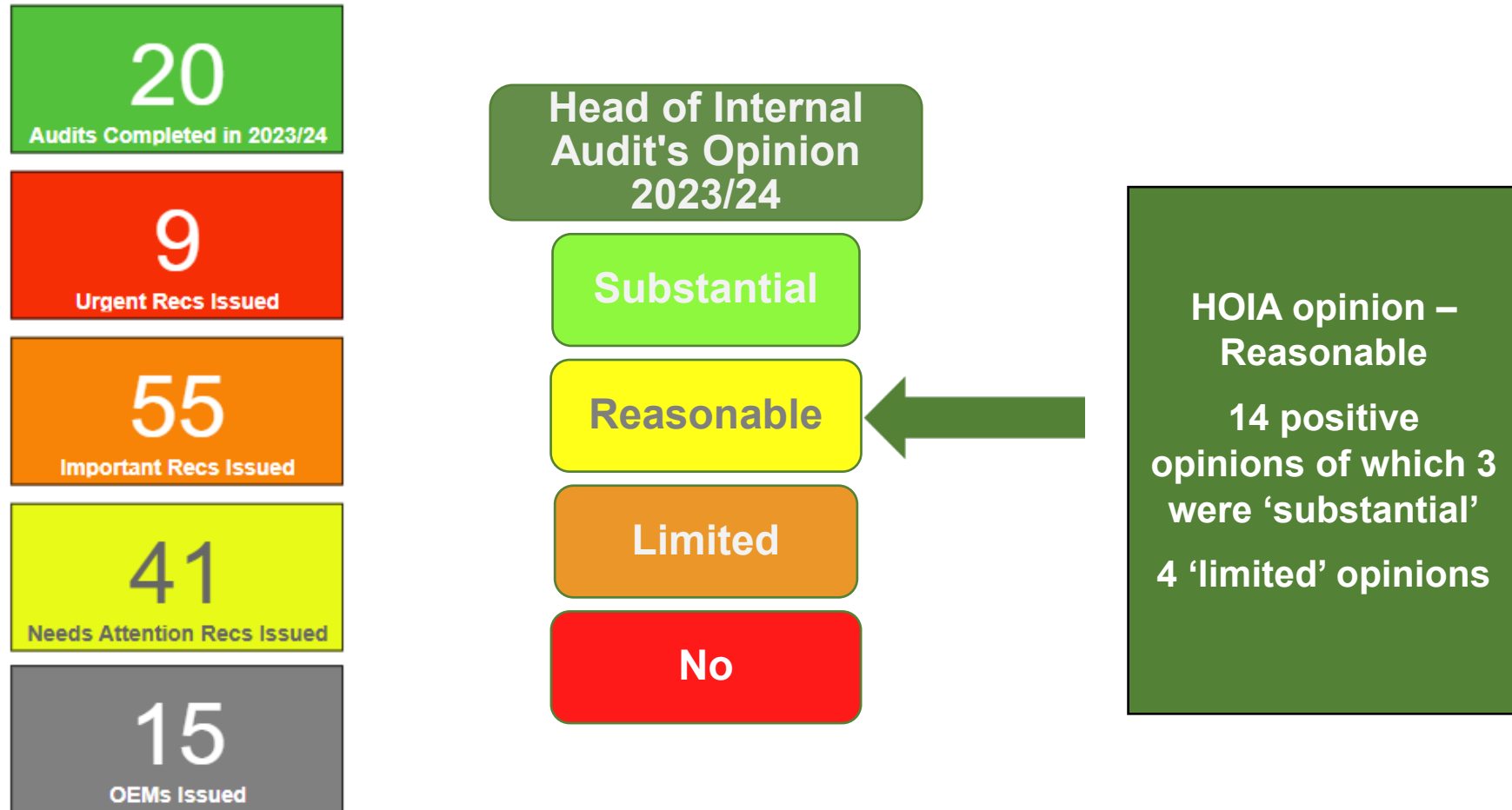
Head of Internal Audit: Teresa Sharman

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## Summary: Internal Audit Work 2023/24



## 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; and
- 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 contractor, TIAA Ltd.

	<p>All audit work is completed in accordance with the International Professional Practices Framework of the Chartered Institute of Internal Auditors, directed by the Public Sector Internal Audit Standards (PSIAS) and the CIPFA Local Government Application Note 2019.</p> <p>Internal audit provides an independent and objective opinion on the Council's internal controls by evaluation their effectiveness and operation in practice.</p>
<b>Scope of Responsibility</b>	<p>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.</p> <p>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.</p> <p>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.</p> <p>This opinion statement is provided for the use of the Council in support of its AGS for the year ended 31 March 2024.</p>
<b>Head of Internal Audit Annual Opinion Statement</b>	<p><b>Opinion</b></p> <p><b>In summary: -</b></p> <p>I have considered the audit work for 2023/24 for the Council and am able to provide <b>Reasonable Assurance</b> in relation to the framework of risk management, governance, and internal control.</p> <p><b>In detail: -</b></p>

My opinion is based on the audit work completed in 2023/24, 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 assurance was provided, and urgent recommendations made.

In arriving at my overall annual opinion: -

- I have considered the third-party assurance from the Cabinet Office regarding the Council's connection to the Public Services Network (PSN) as detailed below which provides assurance on the Council's infrastructure security.
- I have considered the outcomes of all audits completed in 2023/24, particularly, the four '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 outcomes of the Local Partnerships' review of the governance arrangements at Norwich City Services Limited (NCSL) and the progress the Council has made with implementing their recommendations.

### **Third party assurances**

#### PSN connection

The Council had its compliance reviewed and a certificate issued by the Cabinet Office having demonstrated that its infrastructure was sufficiently secure to connect to the PSN during the period 27 March 2024 to 27 March 2025.

#### Payment Card Industry Data Security Standards (PCIDSS) Validation

The Council has maintained its PCI DSS compliance (complaint date 25 April 2024); by achieving this certification, the Council has demonstrated that it is maintaining rigorous data security standards to ensure that its customer's credit card information remains safe and secure.

#### NHS Digital

The Council completed a Data Security and Protection Toolkit self-assessment to demonstrate it is practising good data security and that personal information is handled correctly. A certificate was issued by NHS Digital which is valid for a year to 27 June 2025, detailing that the Standards were met.

Governance Review of NCSL by Local Partnerships (an in-house public sector consultancy jointly owned by the LGA, HM Treasury and Welsh Government)

Local Partnerships were commissioned by the Council to undertake a review of the governance arrangements associated with NCSL to ensure that the next stages in NCSL's improvement journey proceeded in accordance with best practice. A final report was issued in September 2023 with over 30 recommendations raised, some with more than one aspect to them.

I note that progress has been made with implementing the recommendations raised for example, the Business Plan for NCSL has been completed and goes to Cabinet in September 2024, the terms of references for the Shareholder Panel has been reviewed, as has the membership and a new Chair is in place, and meetings have reverted to quarterly, a new risk register is in place, and a MD has been appointed and meetings with the CEO of the Council take place. In addition, the NCSL Board has been refreshed with recruitments made to fill skill gaps, and a Turnaround Plan is in place. From our audit work, I also note the other governance structures that are in place and being established to monitor the performance of NCSL. However, with changes in staffing at the Council and a new Monitoring Officer starting in September, I note that several actions have been delayed and have not been completed yet, the main ones being refreshing the Shareholder Agreement and updating the Articles of Association.

### **Limited opinions**

Four limited assurance opinions have been issued in 2023/24 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.

Disabled Facilities Grants (DFGs) (Final report issued 18 March 2024)

The three urgent recommendations relate to the following: -

- Pre-approved purchase order (PO) buffers of £5,000 are used for works because the finance system did not allow variations to be added to the initial PO; therefore, it is standard practice for this amount to be

added to each PO to cover any potential additional work. The new system has the capabilities to amend POs, but this has not been enabled. This increases the risk of fraud and error.

- There is insufficient segregation of duties in the identification, and calculation of work required, sign-off of work completed and approval of invoices for payment. This increases the risk of fraud and error.
- Payment for works completed is paid before the work has been inspected completeness and quality. This increases the risk of complaints and reputational damage if sub-standard work is paid for and not identified.

The due date for management action for the first point is September 2024; the other two are now complete and closed.

The two important recommendations are now complete and closed.

#### Starters, Movers, and Leavers (Final report 4 July 2024)

The seven important recommendations relate to the following: -

- Access is based on existing staff member's access and is not role-based which may result in a staff member having more access privileges than are necessary for their role or access to data and information that they do not need.
- Not all new starters are set up using the 'ticketing' system; therefore, I.T. are not aware of the need to issue equipment. Where this process is circumvented, I.T. equipment is always not recorded against a new starter. Requests for movers are sometimes received late which means I.T., who process the request, complete this after the date of transfer.
- The Equipment Return Form for leavers is not consistently used and is not raised promptly which means I.T. assets may be unaccounted for and not returned. New starters do not sign to acknowledge the need to return their assets when they leave.
- The ICT asset register is not periodically checked to identify for example, unreturned assets.

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

The due dates for management action range from September 2024 to January 2025.

Private Sector Housing Enforcement (Final report issued 9 September 2024)

The two urgent recommendations relate to the following: -

- Enforcement action is being taken sporadically and not always in line with the Enforcement Policy, which is due to a perceived resourcing issue within the Team. Therefore, issues in private housing are identified reactively, through complaints received rather than being proactively identified and by targeting poor quality landlords, properties, and neighbourhoods.
- There is a lack of clear reporting functionality which means that it was not possible to clearly understand the number of enforcement cases that have been managed by the Team or the number of Cat 1 and Cat 2 actions taken. This has also meant that the KPIs reported to ELT could not be supported. It is recognised that there is a need to improve the data report to ensure the KPIs are more meaningful. There are plans to address system reporting functionality as part of the Council's wider digital strategy.
- A further four important recommendations were also raised.

This all impacts the ability of the Council to monitor the effectiveness of the functions, understand the state of private sector housing, or whether it is meeting its statutory duties.

The due dates for management action range from October 2024 to December 2025.

Housing Repairs and Voids Management (Final report issued 14 August 2024)

Two urgent recommendations relate to the following: -

- There is a need for data cleansing and accuracy checks to be undertaken; data analysis revealed inconsistencies among the overdue responsive repairs work order figures presented in the Dashboard and the Work in Progress (WIP) performance data, with gaps in the 'overdue' field. Not all of the KPIs in the handbook are being reported either. This impacts the ability of the Council to have accurate and complete data for monitoring and decision-making purposes.
- Inspections of work completed for responsive repairs is not undertaken; therefore, substandard work may not be identified and addressed, increasing complaints, and leading to reputational damage.

- A further four important recommendations were raised; one of these is now completed and closed.

The due dates for management action range from October 2024 to April 2025.

### Regulatory Notice

In October 2021, the Regulator of Social Housing found that the Council had breached part 1.2 of the Home Standard and because of this breach, there was the potential for serious detriment to tenants and a Regulatory Notice was issued. On 13 December 2023, the issues giving rise to the Notice had been resolved and the Notice was withdrawn. For my annual opinion, I note the improvements in this area and the results of the audit in 2023/24 on Housing Compliance – health and safety statutory compliance checks which was given a reasonable assurance level. A further assurance audit is planned for 2024/25 as part of the ongoing monitoring of compliance in this area.

### Outstanding Recommendations

In relation to the follow up of management actions, to ensure that they have been effectively implemented, the position at year end is that 55 recommendations crossing the years 2020/21 to 2023/24 were outstanding as the table below details, which has been accounted for in my overall annual opinion but I note the considerable effort that has been put into completing outstanding recommendation over the past few months.

Audit Year	No. Outstanding	No. of Urgent	No. of Important	No. of Needs Attention
2020/21	2	0	1	1
2021/22	13	0	10	3
2022/23	28	6	10	12
2023/24	12	0	9	3
<b>Total</b>	<b>55</b>	<b>6</b>	<b>30</b>	<b>19</b>



Urgent recommendations: -

The six urgent recommendations outstanding at year-end relate to the following audits: -

- 2022/23 Housing Benefits – one recommendation, still outstanding at the end of August 2024, relates to completing a one-off reconciliation between the housing benefits system and the general ledger, developing procedure notes, and carrying out the reconciliation monthly going forward.
- 2022/23 Safeguarding – one recommendation, still outstanding at the end of August 2024, relates to reviewing the roles that required a DBS check, using this to inform a corporate policy for these checks, including renewing DBS checks, and to provide assurance to senior management that all those roles requiring a DBS check have been completed or renewed and evidence retained of this. A list of posts requiring DBS checks, the new policy and evidence of SLT monitoring was due to be provided to close this recommendation in June 2024, with the quarter 2 audit in 2024/25 being completed on DBS checks to confirm that these are in place in accordance with the policy.
- 2022/23 Key Controls and Assurance – these four recommendations have been closed since year-end.

2020/21 and 2021/22: –

All 15 recommendations for these two years have been closed since year-end.

2022/23: -

Out of the 10 important and 12 needs attention outstanding recommendations at year-end, six important and ten needs attention recommendations were still outstanding at the end of August 2024. Of these 16, four do not have a revised due date and for the 12 that do, this date has now passed in three cases.

2023/24: -

All 12 recommendations outstanding at year-end relating to the Anti-Social Behaviour and Income – cash and banking audits have since been closed.

Progress with completing 2023/24 recommendations: -

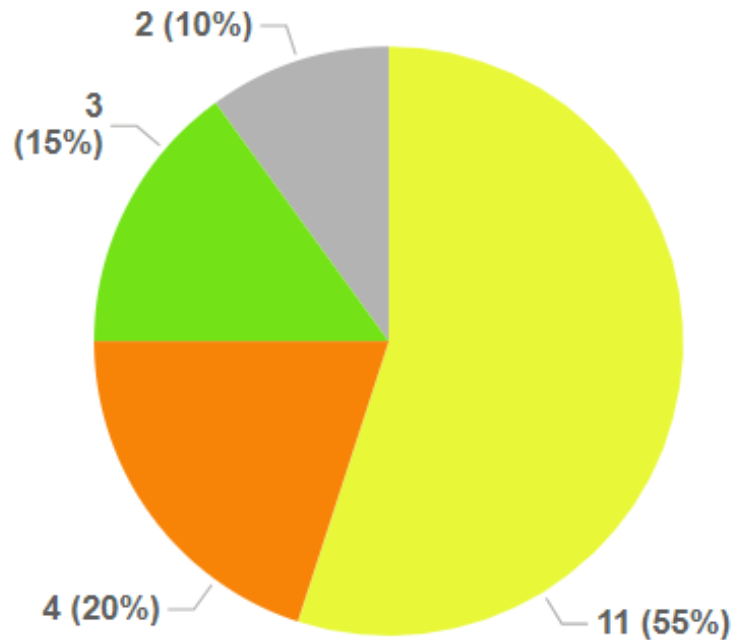
Of the other six audits which finalised before year-end, out of the total number of recommendations made across these audits, 32, 11 are outstanding, two are not yet due, and 19 have been closed.

Of the ten audits which finalised after year-end, out of the 62 recommendations made, the majority, 46 are not due for completion yet; a few have been closed and a few are outstanding.

A separate Internal Audit Progress and Follow Up report will be presented to the Committee at the October 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 2023/24, Two of the 20 pieces of work completed were position statements. For a detailed summary of audit work completed, please refer to Appendix 1.



Audit work in 2023/24 covered corporate areas, service areas, governance, I.T., finance systems, housing benefits, council tax billing and business rates and housing compliance and repairs.

<b>Substantial Assurance</b>	There is a robust system of internal controls operating effectively to ensure that risks are managed, and process objectives achieved.
<b>Reasonable Assurance</b>	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.
<b>Limited Assurance</b>	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.
<b>No Assurance</b>	There is a fundamental breakdown or absence of core internal controls requiring immediate action.
<b>Position Statement</b>	Advisory work and Follow Up.

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

## Performance Measures Outcomes

### Internal Audit PM Outcomes

Detailed below are the outcomes of Internal Audit's performance measures which relate to the performance of the contractor delivering internal audits for the Council. With only six PIs met, the overall performance status is 'Amber'. Other than KPI 1 which is measured annually and KPIs 6 and 8 which are measured continuously, all KPIs are measured quarterly.

Overall Performance Status		Amber
KPI Ref.	Description	Outcome
<b>Senior Management</b>		
KPI 1	S151, S17 Satisfaction, annually minimum good.	Below Expected
<b>Internal Audit Process</b>		
KPI 2	APM issued minimum 20 working days before agreed start date of each review – 90% quarterly.	X
KPI 3	Quarterly draft reports issued within 10 working days of the end of the quarter – 95% quarterly.	X
KPI 4	Quarterly final reports issued 20 working days of the end of the quarter – 95% quarterly	X
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

<b>Clients</b>		
KPI 8	Average feedback scores from key clients, quarterly minimum average.	✓
<b>Innovation and Capabilities</b>		
KPI 9	Percentage of recommendations accepted by management 90% overall.	✓
KPI 10	Percentage of qualified / experienced staff working on the contract each quarter – 60%	✓
KPI 11	Number of training hours per member of staff completed each quarter – minimum 1 day per quarter.	✓

## KPIs in more detail

### Operational KPIs

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

<b>KPI 2 (Issue of APMs)</b>	<b>KPI 3 (Issue of Drafts)</b>
8 out of 18 on time	2 out of 18 on time
<b>KPI 8 (Feedback)</b>	<b>KPI 4 (Issue of Finals)</b>
2 out of 18 returned	2 out of 18 on time

For KPI 8, the average feedback score from the two returned surveys was 5, good. The range for the possible scores is, 6 - excellent and 1 – poor.

### KPI 7 – PSIAS compliance - deep dive review of files

Regarding KPI 7, compliance with PSIAS deep dive review of files, this was not completed by my predecessor in quarters 1 and 2 because insufficient audits had been completed across Consortium clients. This continued to be the case with quarter 4 audits continuing into the quarter 1 of the new audit year, and due to the Head of

Internal Audit only being in post for part of quarter 3 and quarter 4 only, it was decided to not complete any deep dive reviews in 2023/24. However, the Head of Internal Audit reviews and approves the issue of all APMs, draft and final reports and views all completed work programmes. As a result, more detail in audit scopes has been requested in APMs, changes to the draft and final reports have been agreed and testing completed has been questioned along the way.

#### **KPI 1 S151 satisfaction**

The S151s' satisfaction, KPI 1, was also deemed to be below that expected when reviewed as a collective at the April 2024 Consortium meeting. These together make the overall performance status 'amber' for 2023/24.

#### **Actions to Improve**

As the tables above highlight, the Contractor has not met our targets relating to issuing Audit Planning Memorandums (APMs) and draft and final reports within the set timescales.

#### **Reasons for poor performance**

Performance in 2023/24 was affected by the carried forward audit work from the previous audit year as well delays in audits starting and progressing in year, which has been due to many reasons such as contractor and Council officer 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; therefore, both Council officers and the Contractor have been responsible for this situation.

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 or considered to improve performance: -

- To prevent a delay to the delivery of quarter 1 audits in 2024/25, the Contractor has appointed another team to complete these audits.

- A Protocol, 'a ways of working together' and expectations of Council officers and the Contractor has been outlined and issued to ensure that audits are completed as planned in 2024/25 without delay. This includes timescales for responding and escalation action.
- As the Contractor does not have exclusivity, consideration is being given to engaging with another contractor to complete some audits during 2024/25.
- The Contractor is appointing another Client Manager on the contract as one of the current managers is part time. This will help ensure that all audit work is progressed timely. In addition, more auditors are recruited.



## Quality Assurance and Improvement Programme (QAIP)

### QAIP

To comply with Public Sector Internal Audit Standards (PSIAS), the Head of Internal Audit is required to develop and maintain an ongoing quality assurance and improvement programme (QAIP) which must include both internal and external assessments. There are three requirements as follows: -

- Ongoing monitoring of the performance of the internal audit activity. This refers to the day-to-day supervision, review and measurement of internal audit activity that is built into policies and routine procedures. The day-to-day monitoring of audit engagement is completed by the Contractor and progress with audit work and plans are monitored by the EIAS through weekly operational and quarterly performance meetings with the Contractor, and by review and approval of audit outputs, as well as by an evaluation of the Contractor's performance against our suite of KPIs.
- Periodic self-assessments to assess conformance with the International Professional Practices Framework (IPPF) that includes the Definition of Internal Auditing, the Core Principles, the Code of Ethics and the International Standards for the Professional Practice of Internal Auditing. A self-assessment is completed annually.
- External assessments of conformance to the IPPF once every five years by a qualified, independent assessor or assessment team from outside the organisation. External assessments can be in the form of a full external assessment, or a self-assessment with independent external validation.

The results of the QAIP are reported to the Audit Committee each year as part of this annual report.

The Internal Audit Team within EIAS maintain a QAIP which covers internal and external assessments and was detailed within your Strategic and Annual Plan Report 2024/25 to 2026/27.

### Internal Assessment

A checklist for conformance with the PSIAS and the CIPFA Local Government Application Note 2019 was completed for 2020/21 and is reviewed for continuing compliance annually. This is a self-assessment which evaluates conformance with the PSIAS.

	<p>This annual self-assessment has not been completed in 2023/24. This is because the Global Internal Audit Standards (GIAS) have been released and will become effective on 1 January 2025. Our focus is now on completing a self-assessment against these to identify any gaps in conformance so that these can be addressed, and a report will be provided to the Audit Committee during 2024/25 on our conformance. A CIPFA version for the Public Sector is expected during 2024.</p> <p>(Note: the PSIAS are based on the mandatory elements of the IPPF).</p>
External Assessment	<p>An external quality assessment (EQA) evaluates conformance with the IPPF.</p> <p>An EQA was carried out in October 2022 by the Chartered Institute of Internal Auditors (IIA). 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').</p> <p><b>Progress with actions</b></p> <p>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 was not repeated for the 2024/25 audit year. It has been proposed to complete detailed assurance maps for at least one of the Council's corporate risks.</p> <p>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.</p>

# Summary of Internal Audit Work 2023/24

## Appendix 1

Audit Area	Status	Opinion	Total	Urgent	Important	Needs Attention	OEMs
Income - cash and bank	Final	Substantial	7	0	3	4	1
Waste Management - Biffa Contract	Final	Substantial	2	0	0	2	0
Housing Needs, Allocations, Homelessness and Housing Register	Final	Substantial	3	0	1	2	0
Business Continuity and Emergency Planning	Final	Reasonable	5	0	2	3	0
Procurement and Contract Management	Final	Reasonable	4	0	3	1	2
Information Security and Data Compliance	Final	Reasonable	8	0	2	6	4
Parking and Civil Enforcement	Final	Reasonable	9	0	4	5	0
Council Tax and NNDR	Final	Reasonable	1	0	1	0	4
Health and Safety Statutory Compliance Checks - housing and non-housing	Final	Reasonable	7	0	6	1	0
Key Controls and Assurance	Final	Reasonable	6	1	3	2	0
Accounts Receivable	Final	Reasonable	4	0	3	1	2
Customer Contact Team	Final	Reasonable	4	0	2	2	0
Housing Benefits	Final	Reasonable	4	1	0	3	1
Anti-Social Behaviour	Final	Reasonable	8	0	8	0	0
Private Sector Housing Enforcement	Final	Limited	7	2	4	1	1
Disabled Facilities Grants	Final	Limited	7	3	2	2	0
Housing Repairs and Void Management	Final	Limited	10	2	4	4	0
Starters, Movers, Leavers	Final	Limited	9	0	7	2	0
Environmental Sustainability	Final	Position Statement	N/a	N/a	N/a	N/a	N/a
Corporate Governance	Final	Position Statement	N/a	N/a	N/a	N/a	N/a

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Audit Area	Status	Opinion	Total	Urgent	Important	Needs Attention	OEMs
Non-Housing Capital Programme Management	-	Deferred	N/a	N/a	N/a	N/a	N/a
Equalities	-	Deferred	N/a	N/a	N/a	N/a	N/a
Accountancy Services	-	Deferred	N/a	N/a	N/a	N/a	N/a
Staff Wellbeing	-	Deferred	N/a	N/a	N/a	N/a	N/a
Risk Management	-	Deferred	N/a	N/a	N/a	N/a	N/a

(Note: OEMs are Operational - Effectiveness Matter)

<b>Grant Certifications</b>	<p>The following grant were certified by EIAS during 2023/24: -</p> <ul style="list-style-type: none"> <li>• Disabled Facilities Capital Grants P/e 2022/23</li> <li>• Local Authority Delivery (LAD) Phase 3 P/e 30/11/2023</li> </ul>
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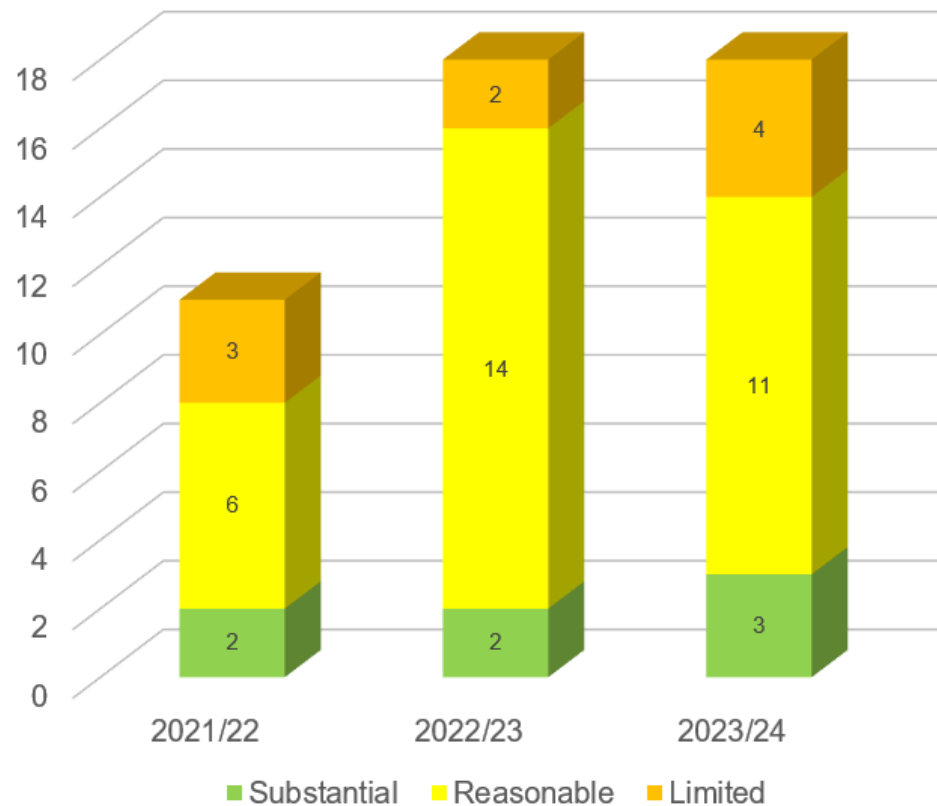
<b>Other work</b>	An investigation on planned maintenance contracts procurement in 2023/24 and the executive summary of the report was received by the Committee in March 2024.
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#### For Your Information: -


<b>Urgent – Priority 1</b>	Fundamental control issue on which action to implement should be taken within 1 month.
<b>Important - Priority 2</b>	Control issue on which action to implement should be taken within 3 months.
<b>Needs Attention – Priority 3</b>	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 three years: -



## Executive Summary – NC2404 Key Controls and Assurance

OVERALL ASSESSMENT	KEY STRATEGIC FINDINGS
	<p>The Annual Governance Statement (AGS) for 2023/24 was not completed or published at the time of the audit fieldwork in June 2024. The draft AGS for 2023/24 was published late in July 2024. The draft Financial Statements of the same period were published by the due date.</p> <p>A draft version of the Annual Governance Statement (AGS) 2022/23 is published on the Council's website. Finalisation of the AGSs is dependent on completion of the External Audits.</p> <p>Starters, leavers and change forms were not always appropriately authorised and completed on a timely basis.</p> <p>Reconciliations between the housing benefit system and the housing rents system to the General Ledger are still not being completed. The Housing Benefits report NC2310 raised an urgent recommendation regarding this which is still outstanding. Therefore, the same recommendation has been reiterated in this report. Work is still in progress to design a reconciliation process.</p> <p>Former tenant rent arrears were not always subject to follow up actions and are left on hold in the system due to the new automated process implemented in March 2024.</p>
ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE	GOOD PRACTICE IDENTIFIED
<p>The objective of the audit is to review the systems and controls in place to help confirm that these are operating adequately, <u>effectively</u> and efficiently.</p>	<p>Payments over the upper threshold of £2,000 were subject to review to ensure accuracy of payment.</p> <p>Payroll differences identified in pay for the previous month are identified and investigated as appropriate.</p>

SCOPE	ACTION POINTS			
This is an annual review of key controls and feeds into the Statement of Accounts. This audit covers; the assurance framework, payroll, housing benefit and council tax, and housing rents. For those systems not subject to a full audit review within the year, additional coverage will be required.	Urgent	Important	Needs attention	Operational
	1	3	2	0

## OVERALL ASSESSMENT



## ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

The objective of the audit is to review the systems and controls in place within Accounts Receivable (sundry debtors), to help confirm that these are operating adequately, effectively, and efficiently.

## SCOPE

The objective of the audit was to review the systems and controls in place within Accounts Receivable (sundry debtors), to help confirm that these are operating adequately, effectively and efficiently. The audit will focus on policies and procedures, raising of sundry debtors, refunds and transfers, suspense account,

## KEY STRATEGIC FINDINGS



The Account Receivable Debt Collection Strategy needs updating to reflect implementation of the new Unit 4 finance system and current practices.



Council debts are not always being chased in accordance with the Account Receivable Debt Collection Strategy with a total of approximately £1.5m debts being over 90 days old.



Testing of credit notes and refunds indicated that these were not always issued in a timely manner.



Testing of invoices revealed that all 25 cases were accurately raised against the initial request, with supporting source documentation identified and retained on the system.

## GOOD PRACTICE IDENTIFIED










The service area issues detailed monthly aged debt reports, providing analysis of outstanding debt categorised by dunning/day, budget holder or debtor, etc. These reports offer the most current status of debt and facilitate decisions regarding the next stages of recovery, ensuring relevant services areas provide updates.





## ACTION POINTS

Urgent	Important	Needs attention	Operational
0	3	1	2









OVERALL ASSESSMENT	KEY STRATEGIC FINDINGS
	<p> Based on our sample reviewed, health and safety compliance checks for the six key compliance areas are being completed by due dates, with certificates held to support this.</p> <p> For housing properties: Figures reporting the current position of completed and outstanding compliance checks to the Health and Safety Compliance Board (HSCB) are accurate and correct. Dashboard uploads are either automated or independently verified, where manual intervention is required, ensuring the integrity of the data, with little opportunity for figures to be manipulated.</p> <p> Non-housing properties: Compliance reporting is not in the same dashboard format as housing properties and only those assets classed as 'high risk' have been reported to the HSCB. The format is currently being revised to include both high and low risk assets and a new dashboard is in development.</p> <p> There are some control weaknesses which need addressing as follows: - A variety of systems are used to manage compliance and drive the figures for the dashboards, some of which sit with the Council, such as NEC and SharePoint shared files, and some which are the responsibility of the contractor such as Crimson and Teams. There is some disparity between how systems are used for recording and monitoring, with some processes largely automated and some requiring more manual uploads and recording.</p> <p> With data held across such a wide range of systems, being dealt with in different ways and with many different personnel involved, there is a risk of data loss or corruption. Whilst the current systems in place are shown to be working, as reflected in the positive figures reported to HSCB, the current arrangements drain resources and limit monitoring capabilities.</p> <p> The remedial tracker has not been kept up to date or effectively utilised. If remedial work is not immediately rectified by the contractor at the time of discovery, this requires Council Leads to identify works and raise purchase orders to contractors. This could lead to delays in rectifying</p>

<b>ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE</b>
CORP14: Norwich City Council has identified a series of weaknesses in its management of health and safety compliance in its Council homes and Buildings.

	issues, or issues being missed altogether, presenting safety risks to people and property which could result in legal implications. POs for remedial works are raised after works have been undertaken, despite no emergency requirement to do so resulting in a risk of unauthorised expenditure. POs are not referenced back to the original compliance checks to support the need for remedial works.
	Although the qualifications and accreditations of contractors are checked at the procurement stage by contract managers, there is a weakness in the ongoing checking of contractors and their retention of up-to-date qualifications and the recording of this.
	The information held for properties on the NEC and Civica systems did not reconcile, with a record identified on the certification system that did not appear on the NEC database for gas checks. Whilst this instance did not result in any compliance issues, if the systems do not reconcile there is a risk that expiry dates driven by the data within Civica will not update on NEC, resulting in checks showing as incorrectly overdue, or being missed at next expiry.
	<b>GOOD PRACTICE IDENTIFIED</b>
	Council leads were engaging, knowledgeable and committed to the Council's health and safety compliance process.
	Automated approaches such as contractors carrying out certain remedial works during inspections / servicing is deemed best practice.

<b>SCOPE</b>
A corporate level risk has been raised regarding the management of health and safety compliance in the Council's homes and buildings. The Council has been working on an improvement plan following a self-referral to the Regulator. The Notice issued was withdrawn in December 2023. This audit reviewed the adequacy, effectiveness and efficiency of the systems and controls in place over health and safety statutory compliance checks for housing and non-housing.


ACTION POINTS			
Urgent	Important	Routine	Operational
0	6	1	0





OVERALL ASSESSMENT	KEY STRATEGIC FINDINGS
 <p>The diagram shows a central orange circle labeled 'LIMITED ASSURANCE' surrounded by a blue ring with the text 'Adequate &amp; effective governance, risk and control processes'. To the right, four horizontal bars represent assurance levels: 'SUBSTANTIAL ASSURANCE' (green), 'REASONABLE ASSURANCE' (yellow), 'LIMITED ASSURANCE' (orange), and 'NO ASSURANCE' (red). The 'LIMITED ASSURANCE' bar is highlighted.</p>	<p> Inspections of work completed for responsive repairs is not undertaken; therefore, substandard work may not be identified and addressed. For voids work, inspections are not consistently recorded as completed on the system.</p> <p> There is a need for data cleaning and accuracy checks as data analysis of the 'Works Orders' Excel document revealed inconsistencies among the overdue responsive repairs work order figures presented in Power Business Intelligence (BI) Dashboard, and Work in Progress (WIP) Performance data, with gaps in the 'overdue' field. Also, not <u>all</u> of the KPIs in the handbook are being reported.</p> <p> A system to monitor the time taken to complete voids work including setting appropriate completion timescales, needs to be put in place with deviations from this identified and understood to inform this process and the rental income lost.</p> <p> The Turnaround Plan outlined 43 actions due by March 2024, of which 20 (46.5%) remain outstanding. A new plan is underway which was yet to be implemented at the time of the audit. At the issue of the draft report, management confirmed that this had been completed and received by the Shareholder Panel.</p>
ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE	GOOD PRACTICE IDENTIFIED
<ul style="list-style-type: none"> <li>• CORP22 'Failure to meet performance and service improvement requirements (repairs &amp; maintenance)'</li> <li>• CORP26 'Failure to effectively manage commercial property portfolio'</li> </ul>	<p> Norwich City Council and Norwich City Services Ltd (NCSL) Operational Team meeting (OTM) occurs monthly to discuss progress for repairs &amp; maintenance. Review of the agenda and minutes detail both operational and financial performance updates as standing items.</p>

SCOPE
<p>This audit provided assurance on the data integrity of performance information, confirm adequate arrangements are in place to support reporting, and assess the progress against the improvement plan. The review will also include testing of compliance with timescales for completing routine repair works, contractors' timely appointment scheduling and attendance, missed appointments and rescheduling, and monitoring contractors' delivery of the service to the tenants.</p>

ACTION POINTS			
Urgent	Important	Need Attention	Operational
2	4	4	0

## Executive Summary – NC2411 Private Sector Housing

OVERALL ASSESSMENT

ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE
<p>Corporate Risk Register - Q3 23-24 CORP17 - Failure to deliver acceptable levels of performance in regulatory services</p>
SCOPE
<p>The audit reviewed the private sector enforcement arrangement in place particularly covering the Council's commitments for enhancing housing conditions locally and risks</p>

KEY STRATEGIC FINDINGS				
	There are significant issues that need to be addressed within private sector housing, which is recognised by the Manager, and an Improvement Action Plan is required for this purpose.			
	There is a need to enhance and expand the current policy / strategy to ensure this supports a more proactive approach to private sector housing and better fulfil the Council's statutory obligations.			
	There is perceived resourcing issue within the Team. This has resulted in enforcement actions being sporadic and not always in line with the Policy. Issues in private housing are identified reactively, through complaints received rather than being proactively identified and targeting poor quality landlords, properties and neighbourhoods.			
	<p>There is a lack of clear reporting functionality which means that it was not possible to clearly understand the number of enforcement cases that have been managed by the Team or the number of Cat 1 and Cat 2 actions taken. This has also meant that the KPIs reported to ELT could not be supported.</p> <p>It is recognised that there is a need to improve the data report to ensure the KPIs are more meaningful. There are plans to address system reporting functionality as part of the Council's wider digital strategy.</p>			
ACTION POINTS				
Urgent	Important	Routine	Operational	
2	4	1	1	

SCOPE
The audit reviewed the private sector enforcement arrangement in place particularly covering the Council's commitments for enhancing housing conditions locally and risks relating to damp and mould and health and safety. Policies and procedures, Reactive review of complaints, and Performance management were also reviewed in detail.

ACTION POINTS			
Urgent	Important	Routine	Operational
2	4	2	1



**Committee name:** Audit

**Committee date:** 17/09/2024

**Report title:** Annual Governance Statement, 2023-24

**Portfolio:** Councillor Kendrick, Cabinet member for resources

**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 2023-24 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 it 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 2023/24, 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 2023/24.

### **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 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**

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.



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

### **Risk management**

<b>Risk</b>	<b>Consequence</b>	<b>Controls required</b>
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**

8. None

### **Reasons for the decision/recommendation**


9. 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, 2023-24**

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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**

### **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.

Chief Executive Leader of the Council

**Louise Rawsthorne**

**Mike Stonnard**

31/5/2024

31/5/2024

## 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 its members on a one third majority three years out of four.

The Council's constitution continues to be reviewed and updated, with the Financial Regulations due to be considered by the Audit Committee later in 2024 following a comprehensive re-drafting in 2023/24. Subject to Member approval, the new regulations will 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 ensures that high standards are maintained and promoted amongst members.

Several policies and codes of practice have been reviewed and updated during 2023/24, 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***

There was a comprehensive programme of stakeholder engagement undertaken to support the development of the [We Are Norwich - A community-led plan](#) which was specifically designed to reflect the views and priorities of the diverse communities of Norwich. This process has subsequently led to the adoption of the new vision for **Norwich: A fair and thriving city, full of ambition**, alongside five priorities,

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

A key objective in producing the new community-led corporate plan 2024-2029, was to put the people of Norwich front and centre of its development. This saw an intensive programme of citywide resident and stakeholder engagement take place across Norwich from October through December 2023. Over 900

individuals and organisations were engaged as part of this process, including Norwich residents and tenants' groups, councillors and officers, voluntary sector and community organisations, and local businesses and business networks.

Consultation activities included:

- Stakeholder interviews
- Workshops
- Panel discussions.
- Focus groups.
- Street outreach.
- Online surveys.

The consultation was designed to provide the council with meaningful strategic insights into the priorities and needs of all people across the city, including all groups identified in the council's new Equality, Diversity, and Inclusion Strategy. Examples of how this was implemented included focusing street engagement interviews in the more deprived, Mile Cross and Earlham areas and holding roundtable sessions and one-to-one interviews with voluntary and community organisations representing the experiences and needs of disabled people, women experiencing domestic violence, refugees, people experience housing and financial vulnerability, young people, older people, people using food banks and faith groups.

The new community-led plan sets out the guiding principles that will inform everything the council does as an organisation. They underpin all its priorities (as set out in the community-led plan) and are central to the way we must work to get the best outcomes for the city. They are:

- Be unashamedly ambitious for Norwich.
- Do the basics well on the services we provide.
- Listen to the city.
- Focus on the climate in all that we do.
- Put equality and inclusion front and centre of all our thinking.
- Use evidence to inform the services we provide.
- Work in partnership.

Listening to the city and working in partnership are key to the council's ongoing success, with an iterative consultative approach to work and services being adopted going forwards and a commitment to work with communities and partners to ensure the right solutions are developed to address local and wider community concerns.

As part of the recent peer review of Norwich City Council, engagement was an area that was identified for further development. The council has taken feedback on board and actively sought ways to enhance engagement opportunities with key stakeholders, recognising that the ability to adapt to the changing needs of our residents, communities and businesses will be integral to becoming an open and modern organisation.

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.

Rolling out more regular liaison with tenants within the commercial property portfolio is also underway to improve customer relations and support service improvement.

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

As an outcome-focussed community-led plan, 'We are Norwich' signals an entirely new way of thinking and working for the council, with a strategic focus on delivering the outcomes the council and Norwich communities want to achieve. This will enable the organisation to shift away from measuring outputs in isolation towards developing a comprehensive performance monitoring framework that measures the outcomes being realised in the communities we serve.

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 and through its City Vision 2040 partnership, to define the outputs needed to deliver the plan's outcomes over the following five years, 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.***

Further work is planned in 2024/25 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.

#### ***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, is being taken forward in 2024 alongside its insurance advisors, Gallaghers.

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

Its 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 it to realise the plan and monitor its progress.

This new and agile business planning process will be translated into an annual corporate business plan, which will:

- Set out the most important actions the council needs to take, both in its role as primary service provider as well as collaboratively with others, to start delivering *We Are Norwich*.
- Include milestones and measures to ensure is the council is working towards the outcomes set out in *We Are Norwich*
- Be aligned with its budget setting process, to ensure it has the resources to deliver *We Are Norwich*.
- Be developed and assessed with partners and stakeholders to ensure the measures are correct, and the outcomes are felt by intended beneficiaries.
- Be aligned to delivery of its Medium-Term Financial Strategy.

The new Corporate Performance Framework 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 successes (outcomes) set out in the plan.

Through this new process and framework, the council will identify and mobilise 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 will also allow the council to realise opportunities to change culture and behaviours and incorporate the new guiding principles, set out in the community-led corporate plan, *We are Norwich*.

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

### ***Executive and Senior Leadership Team Recruitment***

A successful recruitment programme has been undertaken during 2023/24 and subsequently, which has seen the arrival of several key appointments at Executive Director, Director, and Head of Service levels across the council. These include Exec. Director for Housing and Communities; Exec. Director of Resources; Director of Property (Housing); Head of Building Safety and Compliance; Head of Legal and Governance (Monitoring Officer). This has strengthened the resilience and capacity of management which in turns also supports improved governance, through fresh perspectives, experience brought from alternative settings and the enhanced leadership arising from permanent appointments. Where recruitment and retention challenges have continued to be experienced, interim resources have needed to be used, but resilience has been achieved through longer term contracts.

### ***Tracking of Outstanding Audit Recommendations***

The process of monitoring the implementation of audit recommendations has been overhauled during 2023/24, which has produced a 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.***

The implementation of the Unit4 ERP system brings together Human Resources and Finance information in a joined-up manner within a single system database, which will 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.

A Phase Two of this programme of work is now underway to insource the payroll service, further enhancing the governance and internal control of operational and strategic planning. 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.

A comprehensive Asset Management system is also being implemented in a phased manner, which will ensure that there will be a “single version of the truth” in relation to both tangible and intangible fixed assets in future. Once fully implemented this will have benefits for Property Services in their on-going and planned coordinated management of assets, which will dovetail with the information held on the Balance Sheet and reflected within the annual Statement of Accounts.

### ***Project Management Office capacity and capability following best practice principles.***

Strategic projects are managed in accordance with good practice methodology, including clear terms of reference for Programme and Project Boards covering areas as diverse as Assets & Development, Capital Programme, service improvement projects, digitalisation projects etc. underpinned by a new Design Authority challenge process and regular progress monitoring. Details and compliance with project governance good practice are brought together under a dedicated hub within the intranet, that provides a shared repository for all associated documents, agendas, action plans, decisions etc.

### ***Election***

The Council elects one third of its Members three years out of four and last year saw the local election in May 2023. In May 2024 the local election took place alongside the Police and Crime Commissioner elections in Norwich, with a General Election also taking place in July 2024.

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 is due to come into force from late 2024, will significantly change the way local authorities procure goods and services. The Act is likely to place 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 thorough its procurement team will deliver bespoke training courses alongside a clear and consistent framework for delivery.

### **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 2023/24 the Head of Internal Audit has reported 4 limited reports, relating to Housing Repairs & Voids, Disabled Facilities Grants, Private Sector Housing and the processes for Starters, Movers & Leavers. The improvement in tracking of the implementation of audit recommendations, alongside other developments such as the implementation of the new ERP and the project management good practice will support the required improvement and monitoring of these services going forward.

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.

#### ***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 recently concluded their work on the 2021/22 and 2022/23 value for money opinion at the council and it is anticipated that this will shortly be presented to the audit committee.

The external auditors are in the process of undertaking their work in relation to 2023/24 including value for money and are anticipated to report their opinion in September 2024 in relation to the draft Statement of Accounts for 2023/24. This will see a return to the practice which has 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.
- 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.

### ***External Regulators***

In January 2024 the Regulator for Social Housing confirmed that the issues which saw them work closely with the council on overdue and follow-up safety checks across some council properties, had been resolved. The regulators involvement came after the city council carried out an internal review of compliance work in 2021 when the council identified some cases where safety checks, and some follow-up work, had not taken place as they should have. This work related to electrical, fire and water safety in council homes. During the council’s review, it self-reported to the Regulator for Social Housing which resulted in a notice being published by the regulator relating to the various safety checks in council properties. [Housing regulator gives city council the all-clear on safety checks in council homes | Norwich City Council](#)

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 2024 they reported that accreditation had been maintained with no significant data breaches in the previous (Q4 2023) quarter.

Following the latest review several additional actions have been identified for inclusion in the action plan set out later in this document.

### ***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 2023/24, both in recognition of best practice and because of feedback from audit activities. These include the Capital Board, the Assets & Development Board, the Transformation Board alongside project specific 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.

#### **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 recently revised Information Risk Management Policy, and the recommendations of Internal Audit, 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. In October 2023 we launched a new mandatory e-learning course replacing the previous one launched in October 2021.

The latest figures show completion by 94.3% of employees with a further 1.1% in progress. Efforts continue to increase the completion figure to more than our internal target of 98%.

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 18 May 2023.

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 2023-24, 117 instances were referred to the Information Governance Team for investigation. Of these, 6 were identified as not an incident.

This figure is comparable to:

- 126 incidents referred in 2022-23; of which 16 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 2023-24, the Council has self-reported twice to the ICO.

- IC-238874-T0X5. In October 2023, the Council reported that a sub-processor used by a Council supplier experienced a ransomware cyber-attack. The ICO determined that no further action was required.
- IC-287548-R8G1. In February 2024, the Council reported that document containing sensitive information about a service user had been inadvertently shared with a third-party and efforts to confirm its deletion had been unsuccessful.

### ***Data Protection and Subject Access Request Performance***

In the financial year 2023-24, the Council received 188 valid requests. Of these, 77 (41%) were received from Shelter seeking copies of a person's housing file.

All requests have been responded to; 187 (99.5%) received an on-time response. This exceeds the internal target of 95%.

### ***ICO Complaints***

Three requests (1.6%) resulted in complaints to the ICO. Of these 1 was not upheld, 1 was partially upheld and 1 was upheld.

### ***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 2023-24 the Council received 2 requests for 'data erasure' Both 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 increased this year. In 2022-23 the target was 90%, it was agreed by the CEO, SIRO and SLT to step this up to 92.5% from April 2024 and then 95% from October 2024. This increase ensures that the Council's own target reflects the standards expected by the regulator.

In the financial year 2023-24, the Council received 847 valid requests. Of these, the Council provided an on-time response to 818 requests (96.6%). To date, 7 requests remain open/unanswered. Along with the seven open requests, 22 other requests were responded to after the deadline.

#### ***Tribunal Decision EA/2022/0238***

In September 2023, the Council received a decision from the General Regulatory Chamber - First-tier Tribunal in the case of EA/2022/0238: James Packham vs Information Commissioner and Norwich City Council. In this matter, the requester challenged an ICO decision (IC-144775-N0F5) in which the regulator had judged the Council's response to an FOI/EIR from 2021-22 to have been appropriate.

The Tribunal overturned the decision of the ICO. In line with the Tribunal's ruling, the Council issued a revised response with 35 days from the date the decision was promulgated.

#### ***New RIPA Policy***

In August 2023, the Council's Senior Leadership Team (SLT) approved a revised RIPA Policy. In the financial year 2023-24, the Council has not considered any requests for the use of covert surveillance or covert human intelligence sources. The regulator for RIPA is the Investigatory Powers Commissioner's Office (IPCO). They undertake three-yearly inspections of local authority compliance.

In January 2024, the Council was audited; the outcome noted that 'significant improvements have been made since your last inspection' and that the Council's response 'provides your assurance that ongoing compliance will be maintained'.

#### **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 Action Plan Outstanding Matters – Updates Position

Issues & challenges identified	Lead Officer	Target implementation date	Update
<b>Updates on Issues from previous Annual Governance Statement Action Plan</b>			
<b>Housing Compliance</b> Implementation of the housing compliance improvement plan to deliver improvement in the performance of compliance inspections.	Executive Director of Communities & Housing	The Health and Safety Compliance Board was established to monitor this programme of work.  The remaining items on the compliance improvement plan were completed in Q4 2023.	<b>Complete</b> The Regulator for Social Housing withdrew the statutory Regulatory Notice in December 2023 following a successful third-party audit of the council's management of building safety and compliance.  New governance arrangements are now in place to oversee building safety and compliance as a BAU activity, to prevent reoccurrence.  Senior appointments, with responsibility in this area, have been made in 2023/2024 to the posts of Head of Building Safety and Compliance, Director of Property (Housing) and Executive Director for Communities and Housing.
<b>Scheme of Delegation</b> Undertake a review of the Council's scheme of delegation to ensure there is clarity on levels and authorities in decision making	Monitoring Officer	The results of the review will be subject of a report to Cabinet and Full Council during 2024.	<b>In progress.</b> The Scheme of Delegation and the Financial Regulations are currently being reviewed, whilst the Contract Procedures will be 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.

<b>Enforcement Policies</b> Undertake a review of the Council's policies and actions in relation to enforcement, including the corporate enforcement policy, CCTV policy and Regulatory of Investigatory Powers (RIPA)	Executive Director for City and Development Services	31 December 2022	<b>Completed</b>  The Corporate Enforcement Policy was published in July 2023. <a href="#">CorporateEnforcementPolicy.pdf</a>
<b>Corporate Performance Measures</b> 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	Executive Leadership Team	December 2024	In progress.  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 the new plan and monitor its progress.  A new Corporate Performance Framework will be 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.  New target implementation date is February 2025, albeit some elements will be piloted ahead of this date.

<p><b>Staff Development and Wellbeing</b></p> <p>The Council is undertaking a range of actions to support staff development and wellbeing including the development of a workforce strategy to support the organisation in its longer-term resource planning.</p>	<p>Senior Leadership Team</p> <p>Head of HR and OD</p>	<p>31 March 2023</p>	<p>In progress.</p> <p>A Workforce strategy is in development and is being overseen by the Health and Wellbeing Board, alongside their more general focus on staff welfare matters.</p>
<p><b>Health and Safety</b></p> <p>The Council needs to ensure that the actions identified within the Internal Audit review of Health and Safety are implemented.</p> <p>The Council is planning to review its health and safety policy, with a view to subsequent implementation of emerging actions.</p>	<p>Executive Director for City and Development Services</p>	<p>31 March 2023</p>	<p><b>Completed</b></p> <p>We have now implemented 3 of the audit recommendations with 4 ongoing as part of the health and safety management review process and will be completed by the end of quarter 4. The two low priority recommendations have been discussed with HR&amp;OD and are now complete.</p> <p>Our work to strengthen the Council's Health and Safety environment includes the creation of a dedicated SharePoint page AskH&amp;S for all matters relating to health and safety, implementation of risk assessment training for all managers, reviewing the provision of general health and safety training for all line managers and CLT and creation of an online reporting form for accident and incident recording.</p>



<b>Environmental Services</b> The council needs to ensure that the actions identified within the Internal Audit review of Environmental Services are implemented.	Executive Director for City and Development Services	30 September 2023	<b>Completed</b>  As reported to the audit committee all recommendations have been implemented
<b>Capital Programme Management and Accounting</b> The council needs to ensure that the actions identified within the Internal Audit review of capital programme management and accounting are implemented.	Senior Leadership Team	31 July 2023	<b>Completed</b>  The primary focus of the recommendations was on how the Council monitors delivery of its capital programme. New processes including the creation of the Capital Board and Asset Management Board have been implemented.
<b>Commissioning and Partnerships</b> The Council has committed to undertaking a review of its approach to commissioning and working in partnerships.	Executive Director for Communities	31 December 2022	<b>In progress</b>  This work has started but is yet to be concluded; revised target date to be reflected in corporate plan refresh
<b>Ethical Data Governance Policy</b> Sitting above existing policies relating to information and data management, the Council is seeking to develop an ethical data governance policy outlining how data should be used in a responsible fashion, supporting transparent and fair use with appropriate authorisations.	Interim Director of Transformation	31 October 2023	<b>Completed.</b>

<b>Equality, Diversity, and Inclusion Strategy</b> To develop a new Equality, Diversity, and Inclusion Strategy	Interim Director of Transformation	2024	<b>Complete Equality, Diversity, and Inclusion Strategy 2024/27 – (due to be published July 2024).</b>  Underpinning this strategy and aligning with and delivering against the <i>A Fairer Norwich</i> priority within the council's new community-led plan 2024/29, a new EDI Action Plan is in development. <b>Due to be published in December 2024</b> , the Action Plan will review the council's core objectives (as per its public sector equality duty) and consider both pipeline projects and new workstreams that focus on the core aims of the EDI Strategy and the outcomes highlighted within the community-led plan.  <b>An equalities audit is planned for completion by 31 March 2025.</b> <a href="#">EqualityInformationReport2024.pdf</a>
<b>Financial Procedure Review</b> 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.	Interim Chief Finance Officer	31 July 2023  Revised target December 2024	In Progress Now that the Financial Regulations have been reviewed, work has begun on updating the Financial Procedures which underpin them.

<p><b>Commercial Debt Policy</b></p> <p>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>	Interim Chief Finance Officer	2024	<p><b>In Progress</b></p> <p>A project has begun to review, revise and update debt management business processes and practice. This is working with all service departments, seeking to standardise and cross-reference practice and standards. This work will then underpin a broader debt management approach including the reporting of performance as part of the budget management process, incorporating updates and forecasts in relation to aged debt management, debt write-offs and the bad debt provision.</p>
<p><b>Counter-fraud, whistleblowing, and money laundering policies.</b></p> <p>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>	Interim Chief Finance Officer	31 March 2024	<p><b>Completed</b></p>

New Actions for 2023/2024			
Issues & challenges identified	Lead Officer	Target implementation date	Update
<b>Company Governance.</b> 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.	CEO/ MD and Board of NCSL	Improvement Plan September 2023  Business Plan December 2023	<p>In progress.</p> <p>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>An Interim 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 be considered by Scrutiny and Cabinet in July 2024.</p> <p>Financial performance for 2023/24 has improved as have other performance metrics.</p>

<p><b>Company Trading Environment.</b></p> <p>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>	CEO/ Major Projects Director	July 2024	<p>In progress</p> <p>The council has commissioned 31Ten an independent company with significant experience in the review of LA housing companies to review the business plan of the company generally and specifically the business case for the imminent development at Ber Street.</p>
<p><b>Regulatory Services</b></p> <p>The Council is a regulatory authority for Houses in Multiple Occupation 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, and considerable progress has been made.</p>	Executive Director Development and City Services	December 2024	<p>In progress</p> <p>A range of actions have been set in a broader review of processes and introducing a new system to support effective licensing and enforcement.</p>

<p><b>Cyber Threats</b></p> <p>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>April 2025</p>	<p>In progress</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) which provides guidance for government bodies responsible for vitally important services to enhance our services.</p>
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<p><b>Oversight of the cost of interim and agency staff</b></p> <p>The cost of temporary staffing arrangements has been identified as an area where more focussed oversight is required.</p> <p>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>In progress</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>
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<p><b>Livestock Market</b></p> <p>The council is under an obligation to use its reasonable endeavours to secure an alternative site for the Livestock Market.</p> <p>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.</p> <p>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>November 2024</p>	<p>In progress</p> <p>A public consultation is scheduled to commence in July 2024 which will inform a decision to be made by full council in relation to the proposal to lodge a private bill in November 2024 to make changes to the 1988 Norwich Act.</p>
<p><b>Nutrient Neutrality (NN)</b></p> <p>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>The Council has its own approved scheme and continues to evaluate whether it should join the Norfolk Environmental Credits Ltd (NEC) joint venture partnership.</p> <p>Stalled development presents several financial and reputational risks to the council.</p>	<p>Executive Director Development and City Services</p>	<p>October 2024</p>	<p>In progress</p> <p>The Council operates its own retrofit scheme to generate credits. However, this only will generate credits sufficient for a proportion of all housing to proceed and Cabinet have agreed to focus these credits on a few key regeneration priorities.</p> <p>Work continues to evaluate the joint venture company's business case and other options for delivering relevant credits to unlock planning applications in the city area.</p>



<p><b>Anglia Square redevelopment</b></p> <p>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.</p> <p>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>December 2024</p>	<p>In progress</p> <p>The owner has marketed the site however there are concerns that a plan for comprehensive redevelopment will not be forthcoming from that sale.</p> <p>The council continues to liaise with the site owner and Homes England to explore the options for the required public sector subsidy that would be necessary to deliver the redevelopment scheme.</p>
<p><b>Information Governance</b></p> <p>The Council plans to further strengthen our existing IG framework through the implementation of a 'Data and Information Strategy' and a 'Data Ethics Policy'.</p>	<p>Information Governance Manager</p> <p>SIRO – Executive Director Resources</p>	<p>April 2025</p>	<p>In progress</p> <p>It is our intention to finalise and publish both documents in the financial year 2024-25.</p>
<p><b>Construction issues with property in the City</b></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>	<p>Executive Director Development and City Services</p>	<p>April 2025</p>	<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>

## Appendix A

### 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 Principles	Demonstrating good governance	How the Council complies	Areas for development
Behaving with integrity	<ul style="list-style-type: none"> <li>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.</li> <li>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 (Nolan) Principles of Public Life.</li> <li>Leading by example and using these standard operating principles or values as a framework for decision making and other actions.</li> <li>Demonstrating, communicating, and embedding the standard operating principles or values through appropriate policies and processes which are reviewed regularly to ensure that they are operating effectively</li> </ul>	<ul style="list-style-type: none"> <li>The Council's constitution sets out the rules that the Council, its staff, and Councilors follow.</li> <li>The constitution includes codes of conduct for both Councilors and staff.</li> <li>The Council has adopted procedures for dealing with conduct issues raised in relation to Councilors and there are similarly procedures in relation to issues raised relating to staff.</li> <li>The Council has adopted Anti-Fraud and Corruption and Whistleblowing Policies</li> <li>The Council has a register of key policy documents which identifies when these require review.</li> <li>The Council has provided training to Councilors and staff on a wide range of ethical matters</li> </ul>	<ul style="list-style-type: none"> <li>The Council has recently seen significant changes in its leadership. It will need to ensure it provides support to the individuals to enable them to fulfil their roles effectively.</li> <li>The Council is undertaking a review of its culture to understand how it can develop to serve the people of Norwich.</li> <li>The Council will continue to monitor emerging legislation, in particular new legislation especially in the light of a changed government following the July 2024 General Election.</li> <li>The council will continue to review progress in regulatory services where previous issues were identified.</li> </ul>
Demonstrating strong commitment to democratic values	<ul style="list-style-type: none"> <li>Seeking to establish, monitor and maintain the organisation's ethical standards and performance.</li> <li>Underpinning personal behaviour with ethical values and ensuring they permeate all aspects of the organisation's culture and operation.</li> <li>Developing and maintaining robust policies and procedures which place emphasis on agreed ethical values.</li> </ul>		

	<ul style="list-style-type: none"> <li>• Ensuring that providers of services on behalf of the organisation act with integrity and in compliance with high ethical standards expected by the organisation.</li> </ul>		
Respecting the rule of law	<ul style="list-style-type: none"> <li>• Ensuring members and staff demonstrate a strong commitment to the rule of the law as well as adhering to relevant laws and regulations.</li> <li>• Creating the conditions to ensure that the statutory officers, other key post holders and members can fulfil their responsibilities in accordance with legislative and regulatory requirements.</li> <li>• Striving to optimise the use of the full powers available for the benefit of citizens, communities, and other stakeholders.</li> <li>• Dealing with breaches of legal and regulatory provisions effectively</li> <li>• Ensuring corruption and misuse of power are dealt with effectively.</li> </ul>		

Principle B - Ensuring openness and comprehensive stakeholder engagement			
Openness	<ul style="list-style-type: none"> <li>Ensuring an open culture through demonstrating, documenting, and communicating the organisation's commitment to openness</li> <li>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.</li> <li>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.</li> <li>Using formal and informal consultation and engagement to determine the most appropriate and effective interventions/ courses of action</li> </ul>	<ul style="list-style-type: none"> <li>The public segment of committee meetings is webcast to facilitate engagement with interested parties.</li> <li>Records of Council meetings including decisions made, as well as decisions made by officers, are available on the Council's website.</li> <li>The Council undertakes an open budget consultation, ensuring that all potentially interested parties can provide their views.</li> <li>The Council uses a range of platforms to inform and engage with citizens including the quarterly Citizen magazine, website, and social media.</li> <li>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.</li> </ul>	<ul style="list-style-type: none"> <li>Implementation of the Citizen Participation Strategy.</li> <li>The Council will be reviewing its approach to consultation and engagement, taking on board feedback from the corporate peer review.</li> </ul>
Engaging comprehensively with institutional stakeholders	<ul style="list-style-type: none"> <li>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.</li> <li>Developing formal and informal partnerships to allow for resources to be used more efficiently and outcomes achieved more effectively.</li> <li>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</li> </ul>	<ul style="list-style-type: none"> <li>An independent member is appointed to the audit committee and a second is being recruited.</li> <li>The council has held the position of chair for both the Scrutiny and Audit committees for opposition members.</li> <li>The Council maintains a database of users who wish to be engaged in consultations on specific topics.</li> <li>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</li> </ul>	

<p>Engaging stakeholders effectively, including individual citizens and service users</p>	<ul style="list-style-type: none"> <li>• 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.</li> <li>• Ensuring that communication methods are effective, and that members and officers are clear about their roles regarding community engagement.</li> <li>• Encouraging, collecting, and evaluating the views and experiences of communities, citizens, service users and organisations of different backgrounds including reference to future needs</li> <li>• Implementing effective feedback mechanisms to demonstrate how their views have been considered.</li> <li>• Balancing feedback from more active stakeholder groups with other stakeholder groups to ensure inclusivity.</li> <li>• Taking account of the interests of future generations of taxpayers and service users</li> </ul>	<p>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> <ul style="list-style-type: none"> <li>• The Council encourages democratic engagement in its committees and decision-making meetings and has introduced livestreaming to support further engagement.</li> <li>• The Council has complaints policies in place that are consistent with relevant ombudsman frameworks</li> </ul>	
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Principle C - Defining outcomes in terms of sustainable economic, social, and environmental benefits			
Defining outcomes	<ul style="list-style-type: none"> <li>• 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 strategy, planning and other decisions.</li> <li>• 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.</li> <li>• Delivering defined outcomes on a sustainable basis within the resources that will be available.</li> <li>• Identifying and managing risks to the achievement of outcomes</li> <li>• Managing service users' expectations effectively regarding determining priorities and making the best use of resources.</li> </ul>	<ul style="list-style-type: none"> <li>• 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.</li> <li>• The corporate plan considers the views and considerations of the Norwich 2040 vision, a stakeholder steering group tasked to take a longer-term view of the city.</li> <li>• The latest Corporate Plan is outcomes focused and reflects a broad engagement across the city involving more than 900 interactions.</li> <li>• The Council has a range of agreed strategies and policies that support delivery of the corporate plan.</li> <li>• The quarterly assurance reports detail how the Council is performing against its financial and non-financial targets, and an assessment of risks to achieving outcomes.</li> <li>• The Council's Medium Term Financial Strategy is subject to regular review and consideration to understand the Council's future resources.</li> <li>• 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.</li> <li>• The Council has an agreed biodiversity strategy</li> </ul>	<ul style="list-style-type: none"> <li>• The council is developing a new business planning approach based on the implementation of the new Corporate Plan and having a strong, outcomes focused, approach.</li> <li>• The council's underpinning principles set out as part of the Corporate Plan includes the need to consider the environment in all that the council does.</li> <li>• The Council is developing a new Equality, Diversity and Inclusion strategy which will be brought forward for approval during the year.</li> </ul>
Sustainable economic, social, and environmental benefits	<ul style="list-style-type: none"> <li>• Considering and balancing the combined economic, social, and environmental impact of policies, plans and decisions when taking decisions about service provision</li> <li>• Taking a longer-term view about decision making, taking account of risk, and acting transparently where there are potential conflicts between the organisation's intended outcomes and other factors such as the political cycle or financial constraints.</li> <li>• Determining the wider public interest associated with balancing conflicting interests between achieving the various economic, social, and environmental benefits, through consultation where possible, to ensure appropriate trade-offs.</li> <li>• Ensuring fair access to services, taking full account of the access needs of disabled and vulnerable people</li> </ul>		

Principle D – Determining the interventions necessary to optimise the achievement of the intended outcomes			
Determining Interventions	<ul style="list-style-type: none"> <li>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.</li> <li>Considering feedback from citizens and service users when making decisions about service improvements or where services are no longer required to prioritise competing demands within limited resources available including people, skills, land, and assets and bearing in mind future impacts.</li> </ul>	<ul style="list-style-type: none"> <li>Decisions are subject to a robust review process prior to determination in line with the Council's scheme of delegation.</li> <li>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.</li> <li>The Council has agreed corporate timetables for the reporting of performance and establishing the budget. These are widely communicated to staff.</li> </ul>	<ul style="list-style-type: none"> <li>The new approach to business planning and implementing the Corporate Plan will have a strong outcomes-based focus.</li> <li>External expertise has been procured to understand and shape the business planning process on an outcomes-based accountability model.</li> <li>The contribution of partners and the synergies that come from shared objectives has been recognised as part of the business planning approach from 2025/26 and later years.</li> </ul>
Planning Interventions	<ul style="list-style-type: none"> <li>Establishing and implementing robust planning and control cycles that cover strategic and operational plans, priorities, and targets.</li> <li>Engaging with internal and external stakeholders in determining how services and other courses of action should be planned and delivered.</li> <li>Considering and monitoring risks facing each partner when working collaboratively including shared risks</li> <li>Ensuring arrangements are flexible and agile so that the mechanisms for delivering outputs can be adapted to changing circumstances.</li> <li>Establishing appropriate key performance indicators (KPIs) as part of the planning process to identify how the performance of services and projects is to be measured.</li> <li>Ensuring capacity exists to generate the information required to review service quality regularly.</li> </ul>	<ul style="list-style-type: none"> <li>The corporate plan is used to inform Directorate Planning, with each directorate having its own plan they are expected to deliver. The Directorate Plan is channeled into individual performance targets.</li> <li>The Council has developed its approach to forming the budget, with savings and growth proposals subject to robust appraisal to ensure their feasibility using the design authority.</li> <li>The Council has an agreed 40-year HRA business plan.</li> </ul>	

	<ul style="list-style-type: none"> <li>• Preparing budgets in accordance with organisational objectives, strategies, and the medium-term financial plan.</li> <li>• Informing medium- and long-term resource planning by drawing up realistic estimates of revenue and capital expenditure aimed at developing a sustainable funding strategy.</li> </ul>		
Optimising Achievement of Intended Outcomes	<ul style="list-style-type: none"> <li>• Ensuring the medium-term financial strategy integrates and balances service priorities, affordability, and other resource constraints.</li> <li>• Ensuring the budgeting process is all-inclusive, considering the full cost of operations over the medium and longer term.</li> <li>• 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 for outcomes to be achieved while optimising resource usage.</li> <li>• 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"</li> </ul>		



Principle E – Developing the entity’s capacity, including the capability of its leadership and the individuals within it			
Developing the entity’s capacity	<ul style="list-style-type: none"> <li>• Reviewing operations, performance use of assets on a regular basis to ensure their continuing effectiveness.</li> <li>• Improving resource use through appropriate application of techniques such as benchmarking and other options to determine how the authority’s resources are allocated so that outcomes are achieved effectively and efficiently.</li> <li>• Recognising the benefits of partnerships and collaborative working where added value can be achieved.</li> <li>• Developing and maintaining an effective workforce plan to enhance the strategic allocation of resources.</li> </ul>	<ul style="list-style-type: none"> <li>• The Council has a staff performance management framework to provide a formal evaluation of performance on a 6-monthly basis, supplemented by regular 1-1 meetings.</li> <li>• The Constitution clearly establishes roles and responsibilities for members and levels of decision-making responsibilities.</li> <li>• The Council develops a member development programme on an annual basis and actively promotes national and regional development opportunities to Councilors.</li> <li>• The Council has an e-learning system and a range of corporate development activities available to staff.</li> <li>• The Council aims to attract staff from a diverse range of backgrounds. This is subject to monitoring and reporting, as well as learning to understand how the Council can be more effective in recruiting candidates.</li> <li>• The Council has agreed a wellbeing strategy for staff. This is overseen by a wellbeing group who organize and promote events to support staff wellbeing.</li> </ul>	<ul style="list-style-type: none"> <li>• The Council is seeking to develop a formal workforce strategy, to develop a clearer framework for its long-term resource planning.</li> <li>• The Council is undertaking a review of its culture to understand how it can develop to serve the people of Norwich.</li> <li>• The Council has been undertaking a service review process to evaluate the level of resources allocated to service areas.</li> <li>• The Council is currently implementing a suite of IT tools which are aimed to support more efficient working and support better data management. This includes a new master data management system, SharePoint and finance and HR system.</li> <li>• The Council is planning to undertake a review of its approach to partnerships and commissioning.</li> </ul>
Developing the capability of the entity’s leadership and other individuals	<ul style="list-style-type: none"> <li>• Developing protocols to ensure that elected and appointed leaders negotiate with each other regarding their respective roles early in the relationship and that a shared understanding of roles and objectives is maintained.</li> <li>• Publishing a statement that specifies the types of decisions that are delegated and those reserved for the collective decision making of the governing body.</li> <li>• 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</li> </ul>		

	<p>as economic, political and environmental changes and risks by:</p> <ul style="list-style-type: none"> <li>- 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;</li> <li>- ensuring members and officers have the appropriate skills, knowledge, resources, and support to fulfil their roles and responsibilities and ensuring that they can update their knowledge on a continuing basis;</li> <li>- ensuring personal, organisational, and system-wide development through shared learning, including lessons learnt from governance weaknesses both internal and external;</li> <li>- identifying and developing talent within the Council's workforce; and</li> <li>- developing succession planning.</li> </ul> <ul style="list-style-type: none"> <li>• Ensuring that there are structures in place to encourage public participation.</li> <li>• Taking steps to consider the leadership's own effectiveness and ensuring leaders are open to constructive feedback from peer review and inspections.</li> <li>• Holding staff to account through regular performance reviews which take account of training or development needs.</li> <li>• 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.</li> </ul>		
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Principle F – Managing risks and performance through robust internal control and strong public financial management			
Managing Risk	<ul style="list-style-type: none"> <li>• Recognising that risk management is an integral part of all activities and must be considered at all stages of decision making.</li> <li>• Implementing robust and integrated risk management arrangements and ensuring that they are working effectively.</li> <li>• Ensuring that responsibilities for managing individual risks are clearly allocated.</li> </ul>	<ul style="list-style-type: none"> <li>• The Council considers quarterly assurance reports which integrate financial and non-financial performance, and risks to give a holistic view of performance.</li> <li>• 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.</li> <li>• Risk assessment is a required part of business planning and decision making and incorporated into templates.</li> <li>• The Council has business continuity plans in place which are subject to periodic testing. This is supported by a steering group who oversee developments in business continuity and ensure they are reflected in corporate planning. Following business continuity events, review sessions are held to inform improvements to processes.</li> <li>• The Council has robust project management documentation to ensure consistency and standardisation of approach, risk management and reporting.</li> <li>• The Council has transferred its internal audit service to the Eastern Internal Audit Services, to help provide long term resilience.</li> <li>• The Council's Internal Audit Service reports the outcome of its work to Executive Leadership Team and</li> </ul>	<ul style="list-style-type: none"> <li>• The Council has been strengthening its controls in relation to contract management including provision of training and additional guidance to staff.</li> <li>• The Council has been participating in a review commissioned by DLUHC through Local Partnerships to develop guidance to local authorities on contract management and will be seeking to understand how its arrangements can be developed following the publication of the guidance.</li> <li>• The Council has implemented a new Enterprise Resource Planning system, replacing its existing finance and HR system.</li> <li>• Further development of the ERP system including inclusion of payroll functionality and exploiting the reporting capabilities of the system are planned.</li> <li>• The Council will be implementing a new master data management system. This will support the Council in ensuring the consistency and accuracy of its data.</li> <li>• The council is undertaking a review of its financial procedures and its approach to management of debt.</li> </ul>
Managing Performance	<ul style="list-style-type: none"> <li>• Monitoring service delivery effectively including planning, specification, execution, and post implementation review.</li> <li>• 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.</li> <li>• Ensuring an effective scrutiny 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.</li> <li>• Providing members and senior management with regular reports on service delivery plans and on progress towards outcome achievement.</li> <li>• Ensuring there is consistency between specification stages (such as budgets) and post implementation reporting</li> </ul>		
Robust Internal Control	<ul style="list-style-type: none"> <li>• Aligning the risk management strategy and policies on internal control with achieving the objectives</li> <li>• Evaluating and monitoring the authority's risk management and internal control on a regular basis.</li> </ul>		

	<ul style="list-style-type: none"> <li>• Ensuring effective counter fraud and anti-corruption arrangements are in place.</li> <li>• Ensuring additional assurance on the overall adequacy and effectiveness of the framework of governance, risk management and control is provided by the internal auditor.</li> <li>• 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"> <li>- provides a further source of effective assurance regarding arrangements for managing risk and maintaining an effective control environment; and</li> <li>- that its recommendations are listened to and acted upon</li> </ul> </li> </ul>	<p>Audit Committee. The Internal Audit Service is monitored to ensure compliance with the Public Sector Internal Audit Standards</p> <ul style="list-style-type: none"> <li>• 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.</li> <li>• 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 expert oversight.</li> <li>• The Council has established a Treasury Management committee to provide specific oversight to treasury strategy and performance.</li> <li>• The Council has 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.</li> <li>• The Executive Leadership Team receives quarterly reports on compliance with information governance standards and monthly reports on complaints and FOI requests.</li> <li>• The Council has secured its compliance with the PSN and PCI DSS information security standards.</li> </ul>	<ul style="list-style-type: none"> <li>• The council is arranging additional training on risk management, risk appetite definition and the recording and management of risk. Gallaghers – the council's insurance broker is providing the required training.</li> </ul>
Managing Data	<ul style="list-style-type: none"> <li>• Ensuring effective arrangements are in place for the safe collection, storage, use and sharing of data, including processes to safeguard personal data.</li> <li>• 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.</li> </ul>		
Strong public financial management	<ul style="list-style-type: none"> <li>• Ensuring financial management supports both long term achievement of outcomes and short-term financial and operational performance.</li> <li>• Ensuring well-developed financial management is integrated at all levels of planning and control, including management of financial risks and controls.</li> </ul>		

Principle G – Implementing good practices in transparency, reporting and audit to effective accountability			
Implementing good practice in transparency	<ul style="list-style-type: none"> <li>• 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.</li> <li>• 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.</li> </ul>	<ul style="list-style-type: none"> <li>• The Council has established report templates which are subject to robust review before publication.</li> <li>• 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.</li> <li>• The statement of accounts and annual governance statements sits alongside the quarterly assurance reports, which enable members and senior management to take a robust evaluation of corporate performance.</li> </ul>	<ul style="list-style-type: none"> <li>• We will continue to encourage increased use of electronic means to access committee meetings including papers and the Council's YouTube channel.</li> <li>• Due to the national issues with external audit of accounting information, the council's Statement of Accounts has not been signed off for 2021/22 and 2022/23.</li> </ul>
Implementing good practice in reporting	<ul style="list-style-type: none"> <li>• Reporting at least annually on performance, value for money and the stewardship of its resources.</li> <li>• Ensuring members and senior management own the results.</li> <li>• 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)</li> <li>• Ensuring that the Framework is applied to jointly managed or shared service organisations as appropriate.</li> <li>• 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.</li> </ul>	<ul style="list-style-type: none"> <li>• This framework is subject to consideration by the Audit Committee, with the Annual Governance Statement serving as a demonstration of the Council's commitment to good governance.</li> <li>• The Council has undertaken significant work to strengthen its oversight of its wholly owned companies. This includes the introduction of shareholder panels, which meet quarterly to evaluate how the companies are performing against their own performance targets and business plans. Business plans are subject to annual approval by the Cabinet (including pre-scrutiny).</li> </ul>	<ul style="list-style-type: none"> <li>• A draft value for money opinion has been received for 2021/22 and 2022/23 but it is likely that a disclaimer opinion will be provided for previous years SoA (subject to legislation)</li> </ul>
Assurance and Effective Accountability	<ul style="list-style-type: none"> <li>• Ensuring that recommendations for corrective action made by external audit are acted upon.</li> <li>• Ensuring an effective internal audit service with direct access to members is in place which provides assurance regarding</li> </ul>	<ul style="list-style-type: none"> <li>• The Council's internal audit arrangements are outlined above. Internal Audit have direct reporting access to the Audit Committee.</li> </ul>	

	<p>governance arrangements and recommendations are acted upon.</p> <ul style="list-style-type: none"> <li>• Welcoming peer challenge, reviews and inspections from regulatory bodies and implementing recommendations.</li> <li>• Gaining assurance on risks associated with delivering services through third parties and that this is evidenced in the annual governance statement.</li> <li>• Ensuring that when working in partnership, arrangements for accountability are clear and that the need for wider public accountability has been recognised and met.</li> </ul>	<ul style="list-style-type: none"> <li>• The Council welcomes peer challenge. In 2023 a corporate peer review was undertaken by the Local Government Association with actions being incorporated into the Corporate Plan refresh.</li> <li>• A follow up to the peer review was undertaken a year later to confirm the progress being made on implementing recommendations made.</li> <li>• The Council has undertaken work to strengthen its contract management arrangements, which has been reflected above.</li> </ul>	
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**Committee name:** Audit

**Committee date:** 17/09/2024

**Report title:** Assurance Maps for NCSL

**Portfolio:** Councillor Kendrick, Cabinet member for Resources

**Report from:** Head of Internal Audit

**Wards:** All Wards

**OPEN PUBLIC ITEM**

### **Purpose**

1.1 This report shows the Audit Committee how the Council has oversight of its wholly owned company Norwich City Services Limited (NCSL).

### **1.2 Recommendations:**

It is recommended that:

Members review the assurance maps for NCSL and note how the Council has oversight of this company.

### **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. An assurance map is a matrix comprising a visual representation of all the internal and external providers of assurance services usually against the risks of the organisation or the controls of a business process / service.
2. Assurance provides confidence / evidence / certainty to management and Audit Committee that what needs to be done (operationally and strategically) is being

done.

3. The model used for assurance maps is called the 'Three Lines of Assurance' model developed by the Chartered Institute of Internal Auditors (CIIA) which identifies and groups sources of assurance under one of the three lines.
4. The three lines of assurance are from the business operation which performs the day-to-day activity – the first line. Examples of sources of assurance in this line are a 1:1 meeting between a manager and staff member, team meetings, self-assessment returns, peer review of a piece of work, or KPIs. Assurance can be in the form of notes of a meeting or a person's word. This line of assurance lacks independence and objectivity but does provide opportunities for management to ask questions about how things are going.
5. The second line comes from organisational oversight which can be through other functions within the organisation for example, risk, quality assurance or compliance functions that provide assurance that regulatory or quality requirements are met, or senior management and member oversight. Examples of sources of assurance in this line are results of compliance reviews, senior management meetings and reports, committee or group meetings. This line is more objectivity but still lacks independence.
6. The third line is independent assurance which is provided from outside the organisation, independent of the organisation. Examples of sources of assurance are peer reviews, HSE inspections, inspection by regulators or internal audit, benchmarking by outside bodies. This line is both independent and objectivity, being outside the organisation.
7. Assurance maps in essence identify and record the key sources of assurance that inform management and the Audit Committee on the effectiveness of the key controls/processes that are relied upon to manage risk and achieve objectives and provide a picture of where the Council receives assurance, has too much, is duplicated, or has none.
8. To help Audit Committee understand how the Council has oversight of NCSL and the activities it performs, two assurance maps have been completed, one for environment services and one for building maintenance.

### **Consultation**

9. Not applicable for this report.

### **Implications**

#### **Financial and resources**

10. There are no specific financial implications from this report; the internal audit plan will be delivered from within the resources available.
11. There are no proposals in this report that would reduce or increase resources.

### **Legal**

12. 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
The Committee may not have any assurance that the governance arrangements of the Council's oversight of NCSL are robust.	The Committee is unable to provide this assurance to Full Council or Cabinet or fulfill its role.	Assurance maps have been developed to provide this assurance.

## Other options considered

13. Not applicable for this report.

## Reasons for the decision/recommendation

14. To enable the Committee to understand how the Council has oversight of NCSL.

**Background papers:** None

## Appendices:

Appendix A – Assurance maps for Environment Services and Building Maintenance

## Contact officer:

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## **Assurance Map for NCSL – Building Maintenance**

### **First line of assurance – business operation: -**

<b>Performance KPIs &amp; Metrics / Measures</b>	<b>Reports</b>	<b>Self-assessments</b>	<b>Team Meetings</b>	<b>Line Management monitoring</b>
<p><b>KPI Balanced Scorecard: -</b></p> <p>Targets in place and RAG ratings.</p> <p>Covers e.g., repairs satisfaction, repairs figures, lettings figures, customer satisfaction, repair completion times, voids turnaround times and satisfaction.</p> <p>Some KPIs are contractual.</p> <p>Reported to the Operational Team Meeting (see 2<sup>nd</sup> line of assurance).</p> <p><b>Operational Dashboards: -</b></p> <p>In place for repairs, voids and customer satisfaction.</p> <p>Used by the Property Services Team.</p>	<p><b>Finance report: -</b></p> <p>Covers all of property services.</p> <p>Is reported to senior mgmt.</p> <p>Also, goes to the Operational Team Meeting (see 2<sup>nd</sup> line of assurance)</p>	<p>A self-assessment (HQN toolkit) against the 4 Consumer Standards, which came into effect 1 April 2024, is taking place.</p> <p>The Council is assessing whether it meets these standards and the evidence to support this, and what actions are need if not.</p> <p>Halfway through, the Council considers that it meets about 80-85% of the standards. The Regulator for Social Housing would use this in an inspection to assess the Council's compliance with the Consumer Standard.</p>	<p>A service team meeting takes place.</p> <p>A team meeting for Repairs, and Voids take place.</p>	<p><b>1:1s: -</b></p> <p>As Head of Property &amp; Building Safety, Jordan Barr meets with the Tony Wiggins, Director of Property Services for a 1:1 catch up.</p> <p>The Director of Property Services meets with Davina Howes, Executive Director of Communities and Housing for a 1:1 catch up.</p>

**2<sup>nd</sup> line of assurance – senior management and corporate oversight including Members: -**

Contract Meetings with NCSL	Alliance Team Meeting with NCSL	Core Group Meeting with NCSL	Executive oversight of NCSL	Member Oversight of NCSL
<p><b>Operational Team Meeting (OTM): -</b> Takes place monthly.</p> <p><b>Attended by:</b> Contract Managers and a finance person from NCC and NCSL.</p> <p><b>Standing agenda covering e.g.:</b> operational updates on repairs, voids and KPIs, financial performance, H&amp;S, quality assurance (inspections), tenant feedback (customer satisfaction and complaints), progress with works and invoicing, risk register, and Improvement Plan progress.</p> <p>Actions recorded.</p>	<p>Meeting every 2 months, to commence once the contract has been renegotiated (early autumn).</p> <p>This meeting is about strategic oversight and guidance for the OTM, and at this meeting change controls e.g., for staffing resource moves, and budget allocations will be authorised.</p> <p><b>Attended by:</b> NCC - Alliance Managers, Jordan Barr Head of Property &amp; Building Safety and Director of Property Services, Tony Wiggins NCSL - Operations Director, Paul Youngs and one other NCSL person.</p> <p>Minutes and / or actions will be recorded.</p>	<p>Quarterly meeting to commence once the contract has been renegotiated (early autumn).</p> <p>This meeting is about the strategic overview of NCSL.</p> <p><b>Attended by:</b> NCC - Davina Howes, Executive Director of Communities and Housing NCSL - Bob Granger, MD of NCSL.</p> <p>Minutes and / or actions will be recorded.</p>	<p><b>CEO: -</b> Monthly meetings between the CEO of NCC and the MD of NCSL. Monthly meetings between the CEO of NCC and the Chair of NCSL. Discussion and actions recorded.</p> <p><b>ELT: -</b> Receives quarterly finance report on Property Services</p> <p><b>ELT Assurance Meeting (monthly and includes SLT)):</b> - This meeting will review NCSL's performance.</p>	<p><b>Shareholder Panel: -</b> CEO attends this quarterly meeting. Progress against the Improvement Plan is reported here.</p> <p><b>Portfolio Holder briefing meetings: -</b> These take place with Cllr Jones - operational on e.g., voids, and a strategic one take place.</p>

**3rd line of assurance – independent assurance: -**

Notices / inspections	Peer and External Reviews	Online data collections and benchmarking	External Audit	Internal Audit
No notices have been issued from the Regulator of Social Housing, the ICO or the HSE and no inspections have taken place.	<p><b>Local Partnerships: -</b> (public sector consultancy group jointly owned by the LGA, HM Treasury and Welsh Government):</p> <p>Review of the strategic and governance arrangement at NCSL took place in autumn 2023. Recommendations were made which are in progress.</p>	<p><b>Tenant Satisfaction Measures (TSM Return) (annual requirement by end of June): -</b></p> <p>These are a core set of performance measures against which all registered providers must publish their performance to the Regulator of Social Housing as a requirement of the Transparency, Influence and Accountability Standard (one of the 4 Consumer Standards).</p> <p>Some of these are collected from tenant perception surveys e.g., ‘overall satisfaction’, ‘satisfaction with repairs’, ‘satisfaction with time taken to complete most recent repair’, etc, and some from management information e.g., ‘homes that do not meet the Decent Homes Standard’, ‘repairs completed within target timescale’, etc.</p> <p>This is relevant assurance as NCSL complete repairs works and some of the TSMs are about repairs as detailed above.</p> <p>The results are published on the Council’s website.</p> <p><b>Housemark</b> (a data and insight company for the UK housing sector, jointly owned by the</p>	External audit by Ensors for NCSL.	<p><b>2023/24: -</b></p> <p>Repair and maintenance and voids – Limited assurance.</p> <p>Housing Compliance - H&amp;S Statutory Compliance Checks – Reasonable assurance.</p>

		<p>National Housing Federation and the Chartered Institute for Housing)</p> <p>Performance benchmarking – the Council receives an annual presentation of their results, comparisons with peers and housing sector insight. The Council also produces and circulates two reports of their own based on two selected peer groups (all Local Authorities and all housing providers with stock between 20-30k).</p> <p>The Council participates in the ‘Pulse’ benchmarking offered by Housemark, where a selected number of KPIs are benchmarked monthly to provide real-time comparisons. The results are shared through the housing headlines dashboard.</p>		
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## Assurance Map for NCSL – Environment Services

### First line of assurance – business operation: -

Performance KPIs & Metrics / Measures	Reports	Team Meetings	Line Management monitoring
<p><b>KPI Balanced Scorecard: -</b></p> <p>Targets in place and RAG ratings.</p> <p><b>Covers:</b> Compliance, Operations (includes completion of schedules), Finance, Customer and KPIs.</p> <p><b>KPIs relate to:</b></p> <ul style="list-style-type: none"> <li>• Health and Safety</li> <li>• Land Audit Management System for Street Cleaning and Grounds Maintenance (LAMS) outcomes</li> <li>• Responsiveness to service requests</li> <li>• Tree management</li> <li>• Play area safety and</li> <li>• Financial performance</li> </ul> <p>Reported to the Contracts Board Meeting (see 2<sup>nd</sup> line of assurance).</p>	<p><b>Finance report: -</b></p> <p>Covers all of property services.</p> <p>Is reported to ELT.</p> <p><b>Fleet and SHEQ (safety, health, environment and quality) Report: -</b></p> <p>Received monthly.</p> <p><b>Covers:</b></p> <p>Operator Licence Compliance</p> <p>H&amp;S &amp; Environment Site Inspections</p> <p>Vehicle and Driver Compliance Checks</p> <p>Near Miss &amp; Hazard Spots</p> <p>Motor Incidents</p> <p>Personal Injuries and Updates</p>	<p>A monthly team meeting takes place between the Head of Environment Services, the Environment Services Manager and the Contracts Manager.</p> <p><b>Fortnightly Ops meeting: -</b></p> <p>The Contract Manager from NCC meets with the Contract Manager at NCSL.</p> <p>Reviews operational performance over the previous 4 weeks as well as ongoing issues.</p> <p>Minuted meeting.</p>	<p><b>1:1s: -</b></p> <p>As Head of Environment Services, Andrew Summers meets with Davina Howes, Executive Director of Communities and Housing for a 1:1 catch up.</p> <p>The Head of Services meets with the Oliver Furbur, the Environment Services Manager for a 1:1 catch up.</p>

**2<sup>nd</sup> line of assurance – senior management and corporate oversight including Members: -**

Meetings with NCSL	Core Group Meeting with NCSL	Executive oversight of NCSL	Member Oversight of NCSL
<p><b>Contracts Board Meeting: -</b> Takes place monthly.</p> <p><b>Attended by:</b> The Head of Environment Services, the Environment Services Manager and the Contracts Manager from NCC and the Operations Director and other senior managers from NCSL.</p> <p><b>Standing agenda covering:</b> Finance, KPI Balanced Scorecard, NCSL Requirements for Winter Schedule, LAMS outcomes, Grass cutting, street cleaning, Graffiti, Business Continuity Planning, Specifications Review and AOB.</p> <p>Actions recorded.</p> <p><b>Weekly meeting: -</b> This takes place between the Head of Environment Services from NCC and the Operations Director from NCSL and acts as a catch up and chance to discuss arising issues.</p>	<p>Quarterly meeting to commence once the contract has been renegotiated (early autumn).</p> <p>This meeting is about the strategic overview of NCSL.</p> <p><b>Attended by:</b> NCC - Davina Howes, Executive Director of Communities and Housing NCSL - Bob Granger, MD of NCSL.</p> <p>Minutes and / or actions will be recorded.</p>	<p><b>CEO: -</b> Monthly meetings between the CEO of NCC and the MD of NCSL. Monthly meetings between the CEO of NCC and the Chair of NCSL. Discussion and actions recorded.</p> <p><b>ELT: -</b> Receives quarterly finance report on Property Services.</p> <p><b>ELT Assurance Meeting (monthly and includes SLT)):</b> - This meeting will review NCSL's performance.</p>	<p><b>Shareholder Panel: -</b> CEO attends this quarterly meeting.</p> <p><b>Portfolio Holder briefing meetings: -</b> These take place on environment services.</p>



**3rd line of assurance – independent assurance: -**

Notices / inspections	Peer and External Reviews	Online data collections and benchmarking	External Audit	Internal Audit
No notices have been issued by the ICO or the HSE recently, and no inspections have taken place.	<p><b>Local Partnerships:</b> -(public sector consultancy group jointly owned by the LGA, HM Treasury and Welsh Government):</p> <p>Review of the strategic and governance arrangement at NCSL took place in autumn 2023. Recommendations were made which are in progress.</p> <p><b>Others: -</b></p> <p>Two years ago, external consultants were commissioned to look at productivity, efficiencies, and improvements in the contract as part of the Medium-Term Financial Strategy to find savings. As a result of this, a target operating model was implemented by NCSL.</p> <p>Progress was reported to the Portfolio Holder at the time and all actions relating to this review have been completed.</p>	<p><b>Others: -</b></p> <p>Two years ago, external consultants benchmarked the services delivered by NCSL against industry best practice in relation to staffing resources, productivity, and costs and this is being used to make improvements in productivity and efficiencies.</p> <p><b>LAMS (Land Audit Management System): -</b></p> <p>This is a quality inspection system to monitor grounds maintenance and street cleansing. As a member of the Association for Public Service Excellence's (APSE) performance networks, NCC can measure the quality of their own localities, and at the same time benchmark themselves against other local authorities.</p> <p>Random site inspections are completed by NCC, and the results are fed into APSE's LAMS to generate an overall score and scores e.g., for street cleansing which are reported to the Contracts Board and are a KPI.</p> <p>APSE is a not-for-profit unincorporated association working with over 300 councils throughout the UK.</p>	External audit by Ensors for NCSL.	<p><b>2022/23: -</b></p> <p>Environment Services (Tree Mgmt, playgrd equipment, open spaces - inspection and maint.) - Reasonable</p>





**Report title:** Appointment of an Independent Person to the Audit Committee

**Portfolio:** Councillor Kendrick, Cabinet Member for Resources

**Report from:** Alistair Rush - Interim Director of Finance and S151 Officer

**Wards:** All wards

**OPEN PUBLIC ITEM**

**Purpose**

To recommend to Council the appointment of an independent person to the Audit Committee.

**Recommendations**

That the Committee recommends to Council:

1. The appointment of an independent person to sit on Audit Committee for a period of two years; and
2. Approval of the advert, role description, skills and competencies and person specification at Appendix A & B.

**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 meets the 'An open and modern council' priority.

**Report**

The Audit Committee is a fundamental component of corporate governance. It is a key source of assurance about the Council's arrangements for managing risk, maintaining an effective control environment, and reporting on financial and non-financial performance.

Independent members with appropriate skills and experience supplement those of the elected members and improve the effectiveness of the Audit Committee. The independent member (IP) would be a non-councillor with, ideally, some experience in the area of audit. The IP would not have a vote in the same way as councillors do at committee and will be there in an advisory consultative manner.

A suitably qualified and experienced IP serving on the Audit Committees can also bring specialist knowledge and insight to the workings and deliberations of the committee which, when partnered with elected members' knowledge of working practices and procedures, ensure:

- An effective independent assurance of the adequacy of the risk management framework.
- Independent review of the Authority's financial and non-financial performance.
- Independent challenge to and assurance over the Authority's internal control framework and wider governance processes.
- Oversight of the financial reporting process.

It is recommended that recruitment should be on a competitive basis following the Council's rules, including an open advertisement and interviews. Reasonable travel and other expenses will be paid to the person concerned. A draft person specification for the role is attached as **Appendix B**.

## 1. Consultation

There has been no specific consultation on this report.

## 2. Implications

### 2.1. Financial and Resources

Any costs associated with the recruitment, selection, appointment, and subsequent disbursements to any independent panel members would need to be contained from within existing revenue service budgets.

### 2.2. Legal

The Council's Audit Committee is defined by the Local Government Act 2000 and its purpose is to give assurance to elected members and the public about the governance, financial reporting, and performance of the Council. The appointment of independent members on the committee will assist and promote good governance and scrutiny of the committee.

## Statutory considerations

Consideration	Details of any implications and proposed measures to address:
Equality and Diversity	Applications for the position of Independent Person to the Audit Committee will be open to all residents over the age of 18.
Health, Social and Economic Impact	This report does not have direct health, social or economic implications; it provides details on the recruitment, selection, and appointment of an independent panel member.
Crime and Disorder	This report does not have direct implications for crime and disorder; it provides details on the recruitment, selection, and appointment of an independent panel member.

<b>Consideration</b>	<b>Details of any implications and proposed measures to address:</b>
Children and Adults Safeguarding	This report does not have direct safeguarding implications; it provides details on the recruitment, selection, and appointment of an independent panel member.
Environmental Impact	This report does not have direct environmental implications; it provides details on the recruitment, selection, and appointment of an independent panel member.

### 3. Risk Management

<b>Risk</b>	<b>Consequence</b>	<b>Controls required</b>
The lack of independent members on the Audit Committee could be seen to weaken the role the community plays in the internal control and governance of the Council.	The lack of suitably qualified and experienced independent member serving on Audit Committee would mean that there would be a lack of specialist knowledge and insight to the workings and deliberations of the Committee.	Adequate vetting procedures would be required and an adherence to the Person Specification.

### 4. Other options considered.

Not to appoint a suitably qualified and experienced independent member would mean a lack of specialist knowledge and insight into the workings and deliberations of the Audit Committee.

### 5. Reasons for the decision/recommendation

It is important for the Audit Committee to have access to an IP with the appropriate skills and experience to supplement those of the elected members and improve the effectiveness of the Committee.

**Background papers:** None


**Appendices:**

**Appendix A** – Advert - Advisor – Audit Committee Norwich City Council

**Appendix B** - Role description, skills and competencies and person specification for Independent Person

**Contact officer:** Uma Mehta - Democratic and Elections Manager

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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.
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## Appendix A

### Advisor – Audit Committee Norwich City Council

The Audit Committee at Norwich City Council are seeking an experienced advisor to attend regular meetings where you will sit alongside elected Councilors to review the Council's governance, risk management and control processes.

As an independent non-voting member of the Committee (advisor) you will provide an external perspective to assist the Committee to discharge its responsibilities in line with the terms of reference. The Audit Committee's purpose is to monitor governance, risk management, the statement of accounts and internal control arrangements, to provide independent assurance that these are effective and efficient. This is achieved through the review of key items received by the Committee in relation to, but not limited to; internal and external audit, key finance items, governance reviews and strategic risk management reporting.

We are looking to appoint an independently minded person with a broad understanding of the financial, risk, control and corporate governance issues that the authority will face. Ideally, you should have experience of local government, but this is not essential. The committee will meet approximately 5 times per year, and there will be other calls on your time, such as training events and time become familiar with the Council's governance arrangements. A committee attendance allowance and out of pocket expenses will be provided. The period of appointment will be for an initial three years.

Further information, including a person specification and the terms of reference for the Audit Committee, is available from the Council's website, [www.norwich.gov.uk](http://www.norwich.gov.uk), or the address below.

Letters of expressions of interest should set out what you could contribute to the role and an accompanying CV should be submitted by **X**, with interviews **Y**. These should be marked confidential and addressed to:

## Appendix B

### AUDIT COMMITTEE – ADVISOR ROLE PURPOSE

To act as an independent non-voting member of the Audit Committee which is responsible for overseeing effective governance, risk management, internal controls and financial reporting.

As an independent member of the Audit Committee your role purpose is:

- To ensure that effective internal and external audit functions are in place, alongside an adequate internal control environment
- To review internal audit plans, the annual internal audit opinion, internal audit reports and progress against recommendations
- To review the annual statement of accounts
- To review strategic risk management, ensuring adequate risk processes and policies are in place
- To develop effective relationships with the other members of the Audit Committee and Council officers

### PERSON SPECIFICATION

#### Experience

You will be a person who has experience working in a medium/large organisation at a senior level or other experience which would give similar benefits.

Ideally, you should have experience of local government, but this is not essential.

Risk management or financial management experience (accountancy, audit or management of a large budget) would be advantageous.

#### Skills

Ability to understand complex issues and the importance of accountability and probity in public life.

Ability to analyse and assess evidence and come to a rational conclusion.

Ability to reconcile the ideal with reality and practicality

Ability to demonstrate objectivity.

Ability to demonstrate integrity and discretion.

Must possess effective interpersonal skills.

#### Knowledge

Some knowledge of local government would be useful.

Knowledge of corporate governance arrangements in either public or private sectors would be beneficial.

Knowledge of risk management.

#### Commitment

This post will take up about five half days per annum for meetings plus preparation time.

## **Other**

All Councillors and Officers are expected to comply with a Code of Conduct. Whilst this post is not required to comply with a formal Code, applicants should be mindful of the expectation that on an ongoing basis, the advisor would be expected to operate in line with the Nolan Principles of Public Life, and not undertake action which could be seen to bring their role into disrepute.

You must not be a councillor or officer of the council or have been so in the preceding five years prior to appointment.

You must have no criminal convictions.

You must not be an undischarged bankrupt.

You should have no significant business dealings with the council.

You should have no connection with any political party

## **Payment**

This public office does not command a salary; however a modest allowance will be paid together with reimbursement for travelling and subsistence expenses.