NORWICH City Council

Committee name: Audit

Committee date: 21/10/2025

Report title: **Internal Audit Annual Opinion Report 2024/25**

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

Report from: **Head of Internal Audit**

Wards: **All Wards**

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Purpose

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

Recommendations

It is recommended that the Committee: -

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

Policy framework

The council has five corporate priorities, which are:

- A prosperous Norwich.
- A fairer Norwich.

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

This report helps to meet all above corporate priorities.

Introduction and background

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

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

3. The purpose of this report is to satisfy this requirement.

Consultation

4. Not applicable for this report.

Implications

Financial and resources

5. There are no specific financial implications from this report; the internal audit plan is delivered from within the resources available.

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

Legal

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

Statutory considerations

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

Risk management

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

Other options considered

8. Not applicable for this report.

Reasons for the decision/recommendation

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

Background papers: None

Appendices:

Appendix A - Internal Audit Annual Opinion Report 2024/25

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

Appendix A

EASTERN INTERNAL AUDIT SERVICES

NORWICH CITY COUNCIL

Internal Audit Annual Opinion Report 2024/25

Head of Internal Audit: Teresa Sharman

Contents

Summary: Internal Audit Work 2024/25

Assurance opinions issued in year	
Substantial	6
Reasonable	8
Limited	1
No	1
Position Statement	1

18 outstanding recommendations at year-end.

Oldest from 2023/24

Head of Internal Audit's Opinion 2024/25

Risk Management, Internal Control and Governance of the Council - Reasonable

Governance of Lion Homes - Limited

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Providing quality public sector internal audit

Executive Summary

Purpose	The Head of Internal Audit should provide an annual report, detailing its opinion on the framework of governance, risk management and control, to those charged with governance to support the Council's Annual Governance Statement (AGS). This report should include the following: - • An opinion on the overall adequacy and effectiveness of the Council's governance, risk management and internal control environment. • Disclose any qualifications to that opinion, together with the reasons for the qualification. • Detail a summary of the audit work from which the opinion is derived, including reliance placed on work by other assurance bodies. • Any control weakness considered by the Head of Internal Audit to be relevant to the preparation of the AGS. • A summary of the work undertaken during the year to support the opinion, including any reliance placed on the work of other assurance bodies. • An overall summary of the performance of the Internal Audit Service against its performance indicators. • The results of the internal audit quality assurance programme, including details of compliance with Internal Audit Standards. The purpose of this report is to satisfy this requirement, and Members are asked to note its content.
Background	The Internal Audit Service for the Council is provided by the Consortium, Eastern Internal Audit Services, hosted by South Norfolk Council, which utilises the services of a main contractor, TIAA Ltd. In 2024/25, two

	other contractors were utilised for some of the quarter 4 audits across all councils in the Consortium, the Shared Internal Audit Service at Hertfordshire County Council and BDO LLP. All audit work is completed in accordance with the Global Internal Audit Standards and the CIPFA Local Government Application Note 2025. Internal audit provides an independent and objective opinion on the Council's internal controls by evaluation their effectiveness and operation in practice.

Scope of Responsibility	The Council is responsible for ensuring its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively. The Council also has a duty under the Local Government Act 1999 to make arrangements to secure continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness. In discharging this overall responsibility, the Council is also responsible for ensuring that there is a sound system of internal control which facilitates the effective exercise of the Council's functions, and which includes arrangements for the management of risk. The system of internal control is designed to manage risk to a reasonable level rather than to eliminate risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness. This opinion statement is provided for the use of the Council in support of its AGS for the year ended 31 March 2025.

Head of Internal Audit Annual Opinion Statement	**Opinion** **In summary: -** I have considered the audit work for 2024/25 for the Council and am able to provide **Reasonable Assurance** in relation to the framework of risk management, governance of the Council and internal control, and **Limited Assurance** in relation to the governance of Lion Homes.

In detail: -

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

In arriving at my overall annual opinion: -

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

Lion Homes

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

Third party assurances

No third-party assurances were relied upon.

No and Limited opinions

	One ‘No’ assurance a one ‘Limited’ assurance opinions were issued in 2024/25, and key control weaknesses were identified as detailed below. These control weaknesses represent unresolved risks and should be considered for inclusion within the Council’s Annual Governance Statement where the recommendations to address these remain outstanding at year end. <u>Human Resources – DSB Checks (Final Report Issued April 2025)</u> The two urgent recommendations relate to the following: - At the time of the audit the Council was making progress in addressing control weaknesses, but significant issues remained with its DBS (Disclosure and Barring Service) processes. It could not confirm whether all staff in roles requiring DBS checks had valid or updated checks, and some staff began work without completed checks or risk assessments. The DBS data had not yet been fully integrated into the new HR system, instead reliance was on an incomplete manual spreadsheet, which hampered receiving update notifications, monitoring DBS compliance, generating reports and issuing reminders to managers There had been no formal follow-up or escalation of these issues since a report to the Senior Leadership Team in July 2023. Managers were being asked to reassess the level of DBS check necessary for their relevant staff, with two directorates having completed that at the time of the audit. DBS compliance was added to workforce metrics for tracking purposes, with a new report expected in May 2025. The Council now uses an external provider, Staffvetting, for DBS checks, and staff are enrolled in the update service. The last due dates for management action range was September 2025; all the recommendations are still in progress; some parts of recommendations have been completed. A full follow up is planned in quarter 4 2025/26. <u>Member Expenses (Final Report Issued February 2025)</u>

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

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

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

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

Recommendations in progress, past their agreed due date

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

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

Total	**18**	**1**	**9**	**8**

Urgent recommendations: -

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

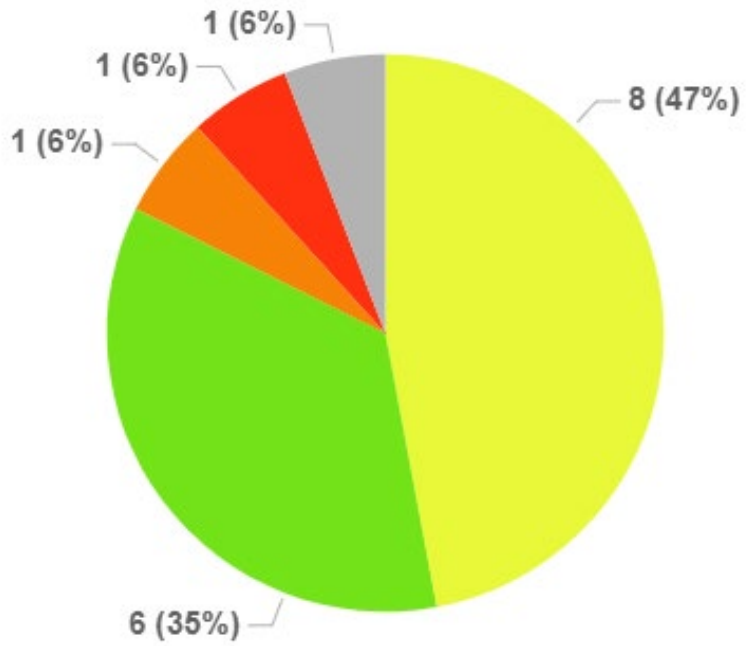
2023/24 Limited opinion report: -

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

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

Audit Outcomes

Below is the spread of audit opinions across audit work completed in 202425. Of the original 26 audits in the plan, nine were deferred / cancelled and one was a position statement; therefore, 16 opinions are shown in the pie chart below. For a detailed summary of audit work completed, please refer to Appendix 1.



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

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

Performance Measures Outcomes

Internal Audit PM Outcomes

At Consortium level – all Councils

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

Overall Performance Status	Red

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

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

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

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

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

KPIs in more detail

Operational KPIs at Council level

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

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

Feedback score	2.7

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

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

KPI 7 – PSIAS compliance - deep dive review of files

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

KPI 1 S151 satisfaction

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

Actions to Improve	As the tables above highlight, the Contractor has not met our targets for several of the KPIs this year. **Reasons for poor performance** Performance in 2024/25 was affected by the carried forward audit work from the previous audit year and although another team was assigned to start quarter 1 audits, this did not start until May and progress was slow, with our current team eventually progressing these audits. Delays in audits starting and progressing in year, continue to be for many reasons with both the Councils and Contractor at fault, covering sickness, lack of responses from Council officers to communication from the Contractor, lack of escalation by the Contractor to the Head of Internal Audit or S151s when responses are not received, and audits are delayed and lack of communication from the Contractor when auditor resource issues occur. As a result, the 10% quality payment, which is withheld until the end of the year annually, was adjusted accordingly and not paid in full. **Action to address poor performance** The following action is being taken to improve performance: - • The Contractor has been reminded of their responsibilities in particular to escalate matters in accordance with the Protocol, our 'ways of working together document' issued last year. • As the Contractor does not have exclusivity, the two other contractors engaged with in 2024/25 continue to be used in 2025/26, BDO LLP and the shared internal audit service at Hertfordshire County Council. Both share one half of the overall audit plan across all the councils. • Support auditors have been assigned to our contract to support our current team when there is sickness and delays.

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

Quality Assurance and Improvement Programme (QAIP)

QAIP	**What do the Standards say?** The chief audit executive must develop, implement and maintain a quality assurance and improvement programme that covers all aspects of the internal audit function. The programme has two elements, internal assessments and external assessments. At least annually, the chief audit executive must communicate the results of the internal quality assessment to the Audit Committee and senior management covering the internal audit function's conformance with the Standards and achievement of performance objectives and plans to address deficiencies and opportunities for improvement. A quality assurance and improvement programme is designed to evaluate and promote the internal audit function's conformance with the Standards, achievement of performance objectives, and pursuit of continuous improvement. The Head of Internal Audit is responsible for ensuring that the internal audit function is continuously seeking improvement. This requires developing measures to assess the performance of internal audit engagements, internal auditors, and the internal audit function. These measures form the basis for evaluating progress toward performance objectives including continuous improvement.
Internal Assessment	**What do the Standards say?** The Head of Internal Audit must establish a methodology for internal assessments, that includes ongoing monitoring of the internal audit function's conformance with the Standards and progress toward performance objectives, periodic self-assessments to evaluate conformance with the Standards, and communication with the Audit Committee and senior management about the results of internal assessments. An action plan to address instances of nonconformance with the Standards and opportunities for improvement must be developed.

Ongoing monitoring

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

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

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

Periodic self-assessments

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

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

Results of self-assessment

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

External Assessment	**What do the Standards say?** The chief audit executive must develop a plan for an external quality assessment (EQA) and discuss the plan with the Audit Committee. The EQA must be performed at least once every five years by a qualified, independent assessor or assessment team. **Last EQA** An EQA was carried out in October 2022 by the Chartered Institute of Internal Auditors (IIA) against the previous Standards. The Internal Audit Service received a 'generally conforms' result, with conformance in 60 out of 64 areas (two areas were not applicable, and two resulted in 'partially conforms'). **Progress with actions** One area of partial conformance was highlighted in coordinating and maximising assurance. Within the Strategic and Annual Plans report for the audit year 2023/24 presented in March 2023, an Assurance Map was provided, outlining the then top risks, along with first, second and third lines of assurance. This has not been repeated since. The second area of partial conformance was raised to ensure that all EIAS clients receive an external quality assessment as it falls due on the five-year anniversary. This well be ensured at the five-year anniversary in 2027.

Summary of Internal Audit Work 2024/25 Appendix 1

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

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

(Note: OEMs are Operational - Effectiveness Matter)

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

Grant Certifications	The following grant were certified by EIAS during 2024/25: - • Disabled Facilities Capital Grant p/e 2023/24 • Local Authority Delivery 3 (LAD3) p/e 31 March 2023

For Your Information: -

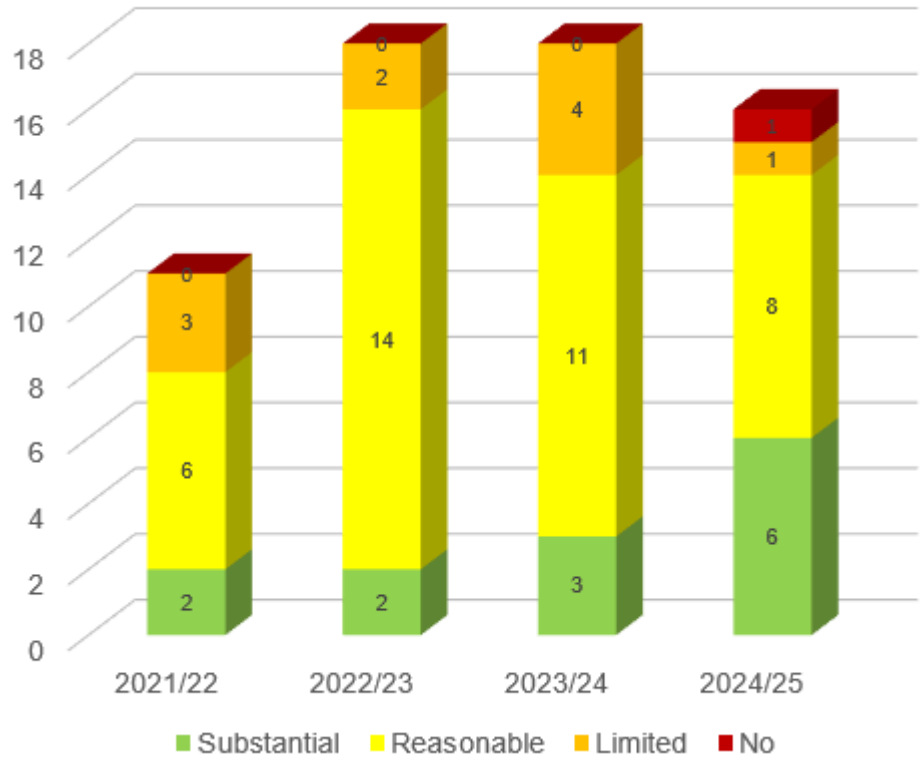
Urgent – Priority 1	Fundamental control issue on which action to implement should be taken within 1 month.
Important - Priority 2	Control issue on which action to implement should be taken within 3 months.
Needs Attention – Priority 3	Control issue on which action to implement should be taken within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

Summary of Audit Opinions

Appendix 2

Audit Opinions by Year

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



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