

Borough Council of
**King's Lynn &
West Norfolk**



ANNUAL GOVERNANCE STATEMENT 2023/24



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Approval of the Annual Governance Statement

We recognise the importance of having a sound Governance Framework in place with effective and well understood processes and internal controls to enable the Council to deliver its services and its Corporate Strategy.

The underlying financial environment continues to pose significant challenges for the Council. Within this overall context, the role of good governance remains critical to public trust and confidence in decision making and the use of public funds.

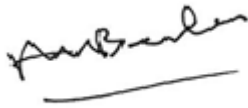
This Annual Governance Statement provides the opportunity for an honest reflection on whether our Governance Framework is fit for purpose and provides the platform on which the Council will hold itself accountable for continuous improvement.

The Review of Effectiveness confirms that during 2023/24 there was overall assurance against the Council's Governance Framework however there are specific areas of weakness identified for prioritised and targeted improvement alongside an Action Plan for wider improvements.

We are grateful to the Councillors and officers of the Council for all their efforts to ensure that the Council is well run, transparent in its decision making and delivers the 'golden thread' which supports the effective management and leadership of the Council.

We approve this Annual Governance Statement.

Signed:



Cllr Alistair Beales
Leader of the Council
Date: 13.09.24



Lorraine Gore
Chief Executive
Date: 13.09.24

1. Introduction

Good governance is integral for ensuring focussed, lawful, and transparent decision making and leadership in local authorities. It is important that actions and decisions are undertaken in the correct way, for the right people in a timely, inclusive, open, honest, and accountable manner. Having a framework of well understood rules, systems and appropriate access to information is crucial to supporting good governance. Weakness in governance can have far reaching implications and it is important that these are identified and minimised to support good governance.

The Borough Council of King's Lynn & West Norfolk ("the Council") strives to meet the highest standards of corporate governance to help ensure it meets its objectives. Councillors and officers are responsible for putting in place proper arrangements for the governance of the Council's affairs and the stewardship of the resources at its disposal. Governance comprises the systems and processes, cultures, and values by which the organisation is directed and controlled and through which it is accountable to, engages with, where appropriate, and leads its communities. It ensures that appropriate mechanisms for control are in place and that risks and opportunities are managed effectively.

2. Scope of Responsibility

The Council's responsibilities are to:

- Ensure its business is conducted in accordance with the law and proper standards.
- Safeguard and properly account for public money.
- Use public money economically, efficiently, and effectively; and
- Meet its 'best value duty' to secure continuous improvement in the way its functions are exercised, having regard to a combination of economy, efficiency and effectiveness.

The Council has a Code of Corporate Governance which is consistent with the principles of the CIPFA/SOLACE *Delivering Good Governance in Local Government Framework 2016*. The Code was reviewed by Audit Committee during 2018/19 and shall be reviewed and refreshed in 2024/25.

The Annual Governance Statement ("AGS") reports publicly on the extent to which the Council has complied with its governance duties and how the Council has deployed effective governance during the 2023/24 financial year against the Code. It includes a review of effectiveness of its governance arrangements, including systems of internal controls, and sets out proposed changes going forwards to secure continuous improvement.

The Council recognises its responsibility for ensuring a sound system of governance is in place to support the delivery of the Council's Corporate Strategy and ensure good governance within the Council.

3. The Governance Framework

The Governance Framework comprises the systems, policies, procedures, culture, values, and operations by which the Council is directed and controlled, and its activities through which it accounts

to, engages with and, where appropriate, leads its communities. It enables the Council to monitor the achievement of its strategic objectives and outcomes and to consider whether those objectives have led to delivery of appropriate services and value for money.

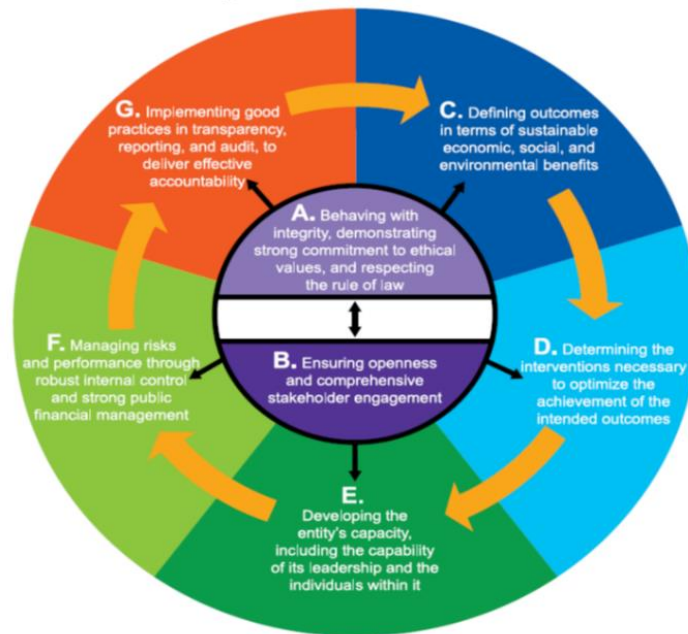
The system of internal control is a significant part of that framework and is designed to manage risk to a reasonable level. It cannot eliminate all risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an on-going process designed to:

- identify and prioritise the principal risks to the achievement of the Council’s policies, agreed priorities and outcomes.
- evaluate the likelihood and potential impact of those risks being realised; and
- manage them efficiently, effectively, and economically.

The Council’s Governance Framework is made up of the many systems, policies, procedures, and operations we have in place, including the Code of Corporate Governance, to help realise the principles within the CIPFA/SOLACE: Delivering Good Governance in Local Government Framework 2016:

<u>A</u>	Behaving with Integrity, Demonstrating Strong Commitment to Ethical Values and Respecting the Rule of Law
<u>B</u>	Ensuring Openness and Comprehensive Stakeholder Engagement
<u>C</u>	Defining Outcomes in Terms of Sustainable Economic, Social, and Environmental Benefits
<u>D</u>	Determining the Interventions Necessary to Optimise the Achievement of Intended Outcomes
<u>E</u>	Developing the Entity’s Capacity, Including the Capability of its Leadership and Individuals Within It
<u>F</u>	Managing Risks and Performance Through Robust Internal Control and Strong Public Financial Management
<u>G</u>	Implementing Good Practices in Transparency, Reporting, and Audit to Deliver Effective Accountability

**Achieving the Intended Outcomes
While Acting in the Public Interest at all Times**



4. How the Council Works

For a summary of how the Council works and details of some of the key areas of the Governance Framework, please refer to Schedule 2.

5. Review of Effectiveness

The Council has responsibility for conducting a review of the effectiveness of its Governance Framework including the system of internal control. This review is conducted with reference to the Council's Code of Corporate Governance and aligned with the CIPFA/SOLACE *Delivering Good Governance in Local Government Framework 2016*.

The Review of Effectiveness is carried by firstly undertaking an 'at a glance' summary throughout the 2023/24 period, and then secondly undertaking a deeper dive into specific areas of the Governance Framework.

5.1 Summary Against the Principles

Principle A: Behaving with Integrity, Demonstrating Strong Commitment to Ethical Values and Respecting the Rule of Law

What Went Well:

- ✓ Creation of a Constitution Informal Working Group by the Corporate Performance Panel with cross political group representation, with a work programme to review and update the Constitution with the Monitoring Officer and Democratic Services

- ✓ Standards Committee received a report which set out data, categories and themes taken from the Code of Conduct complaints received during 2022/23
- ✓ A review was undertaken of all Equality, Diversity and Inclusion policies and practices which has led to a set of recommendations which will start to be implemented during 2024/25

Areas for Improvement:

- ✓ Developing 'Values of the Organisation'
- ✓ Introducing a Behaviours Framework
- ✓ Review and refresh Officer Code of Conduct
- ✓ Review and refresh the Member/Officer Protocol
- ✓ Introduction of new Contract Standing Orders
- ✓ Work with Parishes on Standards needs to be implemented following Parish Council Code of Conduct complaints doubling compared to 2022/23

Principle B: Ensuring Openness and Comprehensive Stakeholder Engagement

What Went Well:

- ✓ Regular meetings between Councillors and the local hospital management team
- ✓ Regular communications with the local MPs
- ✓ Business and voluntary sector engagement undertaken on the Budget proposals
- ✓ Representation and participation on the Special Interest Group for the financing of the levies for the Internal Drainage Boards
- ✓ Stakeholder events and engagement with residents of West Winch in respect of the West Winch Growth Area strategic plans.

Areas for Improvement:

- ✓ Develop a Partnership Governance Framework and consider entering Partnership Agreements with significant partners, which includes an assurance process for monitoring risks
- ✓ Undertake public engagement on the Budget and the Corporate Strategy (building on the business and voluntary sector engagement already undertaken)

Principle C: Defining Outcomes in Terms of Sustainable Economic, Social, and Environmental Benefits

What Went Well:

- ✓ A new Corporate Strategy developed by the new Administration along with the introduction of an 'Annual Plan' which sets out what will be delivered during 2023/24 and each following year
- ✓ The new Local Plan is currently under inspection

- ✓ The work undertaken between the Council and Alive West Norfolk (AWN) to appraise the options relating to the future model of governance of the leisure and cultural functions
- ✓ Set up a member Biodiversity Task Group to respond to the requirements of the Environmental Act to publish a biodiversity report by no later than 1 January 2026.
- ✓ Continued stakeholder engagement with statutory bodies to inform the development of the Southgates Masterplan Scheme.

Areas for Improvement:

- ✓ Consulting on future iterations of the Corporate Strategy and the budget
- ✓ Strategies for data collection and analysis to inform the defining of outcomes and decision making

Principle D: Determining the Interventions Necessary to Optimise the Achievement of Intended Outcomes

What Went Well:

- ✓ A loan facility of up to £50m for West Norfolk Property Ltd (WNPL) and West Norfolk Housing Company (WNHC) to acquire an asset portfolio from the Council was approved
- ✓ Creating resource within the Corporate Governance team to undertake the Company Secretary function for WNPL Limited and WNHC
- ✓ Commencement of a Procurement and Contract Management health-check and diagnostic programme through the East of England Local Government Association to address the findings of the limited assurance audit returned in 2022/23
- ✓ The Costs Management Income Generation (CMIG) Plan was reintroduced as part of the Medium-Term Financial Plan
- ✓ The King's Lynn Advisory and Consultative Committee (KLACC) became a decision-making body, King's Lynn Area Committee (KLAC), to make decisions within its remit relating to funding and projects within the unparished areas of King's Lynn

Areas for Improvement:

- ✓ Finalise the Governance Action Plan for the Council wholly owned Companies
- ✓ Establish an officer working group to monitor the implementation of the CMIG Plan
- ✓ Develop a Social Value policy
- ✓ Develop a Fees and Charges Policy
- ✓ Determine how the Invest to Save fund will operate
- ✓ Aligning the Council's wholly owned companies' Business Plans with the Medium-Term Financial Strategy
- ✓ Develop Key Performance Indicators (KPI's) on the Companies' performance including financial performance, for the Shareholder to hold the companies to account
- ✓ Facilitating the future governance and financial arrangements for King's Lynn Advisory Committee (KLAC)
- ✓ Review how Community Infrastructure Levies are utilised in terms of the strategic benefit that can be maximised against the Corporate Strategy and Local Plan

- ✓ Requiring medium and long-term financial planning for the Council's wholly owned companies
- ✓ Earlier engagement on the Memorandum of Understanding for the Norfolk Business Rates Pooling Arrangements

Principle E: Developing the Entity's Capacity, Including the Capability of its Leadership and Individuals Within It

What Went Well:

- ✓ Undertaking a Council wide collation and review of all statutory and discretionary services to provide a corporate view of the allocation of resource and functions across the organisation
- ✓ Establishment of a Corporate Governance team to promote good governance across the Council
- ✓ Recommencement of the Level 7 Diploma in Leadership and Management for selected officers, as well as apprenticeship schemes to develop staff capabilities
- ✓ Commencement of 'Good Governance Sessions' by the Monitoring Officer with each Assistant Director and their Service Managers to refresh understanding on matters such as decision making, recording decisions, team schemes of delegation, lessons learnt, etc
- ✓ Implementation of the induction and training programme for Councillors after the elections, in particular for the 18 new Councillors

Areas for Improvement:

- ✓ Develop and adopt a Workforce Plan and Training and Development Strategy
- ✓ Commence a feedback exercise with new Councillors following May 2023 elections on the Member Induction Pack, the training programme and overall induction programme to ensure that the lessons learned are incorporated in the 2027 Member induction programme
- ✓ Create a Member Director induction pack for Councillors who become company directors of the Council's wholly owned companies
- ✓ Review the Centre for Governance and Scrutiny's Governance Framework and consider how this can be incorporated into future Annual Governance Statements
- ✓ Introduce an annual Project Maturity assessment following the assessment undertaken this year
- ✓ Mandatory training required for all officers on Procurement and Contract Management

Principle F: Managing Risks and Performance Through Robust Internal Control and Strong Public Financial Management

What Went Well:

- ✓ A deep dive review of the capital programme was undertaken
- ✓ Updated and streamlined the risk management framework
- ✓ Achieved 2.15% savings against a target of 2%
- ✓ Updated and streamlined the KPIs set for corporate performance
- ✓ The Costs Management Income Generation (CMIG) Plan was reintroduced as part of the Medium-Term Financial Plan
- ✓ Reallocation of £3m of earmarked reserves to the General Fund to support delivery of the Medium-Term Financial Plan

- ✓ Creation of a Procurement and Contract Management Transformation Officer Working Group to steer the transformation project underway

Areas for Improvement:

- ✓ Review and categorise the Council's Policy Framework to streamline the adoption and update of policies, to ensure all policies are up to date, linked where relevant and there is understanding and compliance across the organisation of the Policy Framework
- ✓ Reviewing and updating the Asset Management Plan and using this to feed the Capital Programme (a 'Limited Assurance' Audit recommendation)
- ✓ Spend that is non-complaint with Contract Standing Orders must be addressed and reduced
- ✓ Develop further modelling on capital financing and prudential indicators
- ✓ Expand the Cost Management and Income Generation Plan
- ✓ Review special expense costs and recharges
- ✓ External Audits of Local Government accounts have been delayed across England. Future plans for the Council's financial management will need to incorporate a strategy on meeting the demands necessitated by this external backlog
- ✓ Implement Performance Management and Risk Management Software
- ✓ Develop a strategy for better integrating risk management into service area decision making

Principle G: Implementing Good Practices in Transparency, Reporting, and Audit to Deliver Effective Accountability

What Went Well:

- ✓ A Local Government Association Peer Review was undertaken, with the Peers' full report published in December 2023
- ✓ Introduction of an Annual Plan to set out what will be achieved against the Corporate Strategy each year, to increase accountability for delivering results.
- ✓ Guidance was introduced for officers on decision-making including when operational decisions, executive delegated decisions and when a Cabinet decision is required
- ✓ 4 audits were returned with 'substantial assurance' (Counter Fraud and Corruption, Payroll, Council Tax and Non-Domestic Rates and Council Tax Support and Benefits) and 9 with 'reasonable assurance'

Areas for Improvement:

- ✓ Demonstrating how the Council gains assurance on risks associated with delivering services through third parties
- ✓ Publishing Freedom of Information requests online as part of the Transparency Code
- ✓ Track implementation of recommendations from Corporate Complaints and Data Breach assessments
- ✓ Bringing compliance with all audit recommendations up to date
- ✓ Progress the recommendations within the three 'Limited Assurance' audits returned during 23/24 (further details below)
- ✓ Deliver on the Procurement and Contract Management limited assurance audit recommendations from 22/23

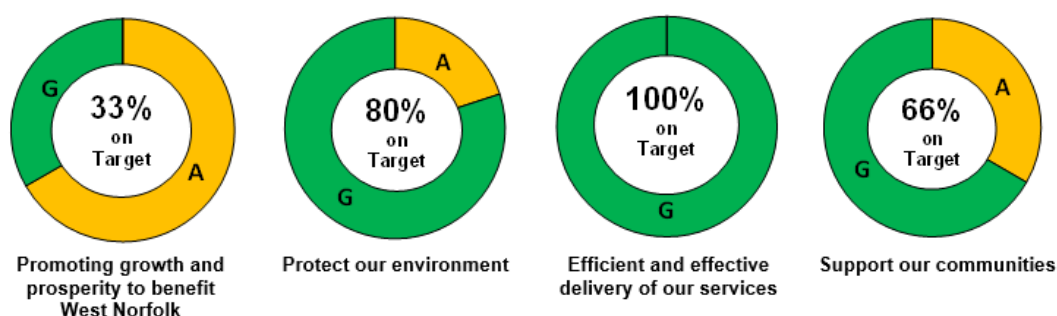
5.2 Review Against the areas of the Governance Framework

5.2.1 Performance Monitoring

Corporate monitoring is in place which flows from the Corporate Strategy down through to each service area and there are a series of corporate monitoring requirements which are regularly reported on to the Corporate Performance Panel. Overall, many services across the Council perform well and this is reflected in the Performance Monitoring Report for 2023/2024 which demonstrates the Council's effective delivery of services and support for the community.

Performance monitoring is carried out firstly against the Corporate Strategy and secondly against a set of KPIs adopted to monitor the Council's Day to day activities.

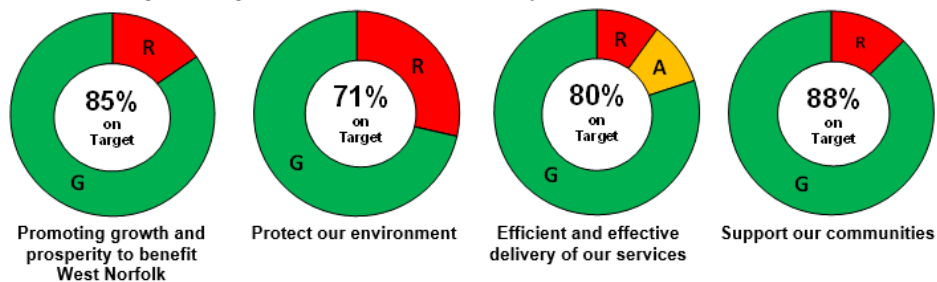
Executive summary of the Corporate Strategy - current position for 2023-2024



Corporate Priorities	Status of projects and actions				
	R	A	G	B	P
Promoting growth and prosperity to benefit West Norfolk	0 (0%)	4 (67%)	2 (33%)	0 (0%)	0
Protect our environment	0 (0%)	2 (20%)	8 (80%)	0 (0%)	2
Efficient and effective delivery of our services	0 (0%)	0 (0%)	5 (100%)	0 (0%)	8
Support our communities	0 (0%)	2 (34%)	4 (66%)	0 (0%)	1
Overall position	0 (0%)	8 (30%)	19 (70%)	0 (0%)	11

R Major issues to resolve
 A Minor issues/delays
 G Project on target
B Project aborted/closed
 P Project completed

Executive summary of the Key Performance Indicators - current position for 2023-2024



Corporate Priorities	Status of performance indicators				
	R	A	G	Monitor only	In progress
Promoting growth and prosperity to benefit West Norfolk	2 (15%)	0 (0%)	11 (85%)	4	2
Protect our environment	2 (29%)	0 (0%)	5 (71%)	6	0
Efficient and effective delivery of our services	1 (10%)	1 (10%)	8 (80%)	4	2
Support our communities	1 (12%)	0 (0%)	7 (88%)	7	1
Overall position	6 (16%)	1 (3%)	31 (81%)	21	5

KEY:

- R Performance indicator is 5% or more below target
- A Performance indicator is up to 5% below target
- G Performance indicator has achieved target

5.2.2 The Corporate Performance Panel

Number of call-in’s of executive decisions

There were two call-ins during 2023/24 of the following decisions:

1. Officer Delegated Decision – Shared Prosperity Funding for King’s Lynn Bid Ltd “The Place Project”
2. Cabinet Decision: Making West Norfolk a Marmot Place

5.2.3 Monitoring Officer

Introduction

This section provides a summary of the key areas of work and focus of the Monitoring Officer during 23/24.

An in-house legal team commenced the full provision of the legal function from April 2023 following the ending of the external provision arrangement with North Norfolk District Council. Alongside this, a Corporate Governance Team was established from April 2023.

On 4 May 2023 elections took place across all 35 of the Council’s Wards which resulted in the Independent Partnership Group forming a minority Administration. This was the first change in Administration for 20 years. A significant proportion of the Monitoring Officer’s time during 23/24 was drawn into supporting this transition and managing the changing roles of Councillors. The newly formed Corporate Governance team was equally drawn into supporting the new Administration, particularly around the creation of their Corporate Strategy and the Annual Plan.

Looking forwards to 2027, the potential for an Administration change will need to be planned for in terms of additional short-term resource, to learn the lessons from 2023 and ensuring that the support required where there is an Administration change does not disproportionately interfere with the day-to-day work of the Monitoring Officer and the Corporate Governance team.

Member Induction

A comprehensive induction programme was prepared for all Councillors, whether new or returning, which included an opportunity to meet the Senior Leadership Team and videos prepared to introduce Councillors to the work of the Council.

A feedback plan is to be devised to capture lessons learned to use towards development of the 2027 Member induction pack.

An area which will also now be developed is the creation of a Member Director Induction pack, for those Councillors appointed as Directors to the Council's companies.

Constitution

A Constitution Informal Working Group was formed during 2023/24 which will now be the mechanism through which the Constitution will be reviewed and updated.

Standards and Code of Conduct Complaints

a) Code of Conduct

No changes were made to the Member Code of Conduct instructed in 22/23.

b) Complaints

There were 50 Code of Conduct complaints within 23/24:

Borough Councillor complaints	16 (compared to 13 in 22/23)
Parish complaints	34 (compared to 17 in 22/23)

In relation to the Borough Councillor complaints:

Councillor on Councillor complaints	5 (3 withdrawn) (Compared to 3 in 22/23)
Officer on Councillor complaints	0 (Compared to 1 in 22/23)

A Standards Committee hearing was held during 23/24 to determine two complaints in relation to the same matter.

c) Declarations of Interest

Informal complaints have continued to be raised with regards to whether Councillors' Register of Interest forms have been completed fully. This was also a recurring theme in 22/23. Additional materials should be compiled during 24/25 setting out FAQ's for Councillors and Parish Councillors with regards to their declarations of interests.

Corporate Complaints

A corporate complaints process is in place so a member of the public aggrieved by a council service or any complaint they have in connection with the Council's functions or the way that they have been treated can make a corporate complaint.

58 Corporate Complaints were received during 2023/24.

12 complaints were considered by the Local Government Ombudsman with **none** upheld.

23/24 Datasheet - Complaints Decided by the Local Government and Social Care Ombudsman

Invalid / Incomplete	0
Advice given	0
Referred	3
Closed after initial enquiries	8
Not Upheld	1
Upheld	0
Total	12
Uphold rate %	0
Average LGSCO Uphold rate %	63

Wholly Owned Companies

The work on delivery of the Governance Action Plan approved in November 2022 was delayed by the consequential impact of the Administration change during 23/24. The work of the Shareholder Committee has, however, continued to be developed. The Shareholder Committee considered and approved draft governance documents and draft Business Plans for the companies, amongst other matters. Additionally, the Corporate Governance team commenced provision of the Company Secretary function to the Council's companies, which has added additional governance resource and value to the Companies. Further details are provided in the Wholly Owned Companies section below.

Work and resource to complete the Governance Action Plan, as further elaborated on by the Internal Audit Position Statement, will be treated as a Directorate priority during 24/25.

The completion of the outstanding 31 leases in relation to the 74 properties leased to WNPL Ltd (WNPL), which was included as a Significant Governance Issue in the Annual Governance Statement for 22/23, was carried out in February 2024. Work has commenced on the new leases, in furtherance of the financial advice received as part of the decision to approve the loan facility to the Companies, that purchases should wait until interest rates have reduced to the optimum level.

Whistleblowing

There was **1** whistleblowing complaint received in 23/24, which was found to be not substantiated.

The Whistleblowing Policy was reviewed and adopted by Full Council on 31 January 2024.

Annual Governance Statement

The Annual Governance Statement (AGS) has been refreshed to include more detail of our Governance arrangements together with deep dives into more specific areas. It is intended to use the AGS as a 'working' document, updated throughout the year to accurately reflect where the application of governance arrangements have been strengthened and areas where improvement have been identified.

Good Governance Sessions

Dedicated sessions with each Assistant Director and their Service Managers were commenced, focussing on areas such as operational decision making, executive decision making, recording decisions, internal schemes of delegation and lessons learned.

Overall Assurance

There were no other significant governance failings that are known other than those covered within this report. The Governance Framework otherwise operated within expected parameters.

23/24 was the first year the Council has operated the Corporate Governance function through a dedicated Corporate Governance team. This has strengthened the profile of the Governance Framework throughout the authority. The key to improvement will be to ensure the Governance Framework is seen as part of the day job, and not an additional burden for officers. The Statutory Officers and Corporate Governance team are now in a position to promote and drive the awareness of the Governance Framework and secure the identified actions to achieve continuous improvement.

5.2.4 Chief Finance Officer

In accordance with the 'Chartered Institute of Public Finance and Accountancy (CIPFA) Statement on the Role of the Chief Financial Officer in Local Government' (published in April 2016), the Section 151 Officer/Assistant Director, Resources, is a professionally qualified Accountant, and is a member of the Council's Senior Leadership Team (SLT), and reports to the Executive Director, Central Services and to SLT (including the Chief Executive) and the Portfolio Holder for Finance (Cabinet Member) on key strategic finance matters.

The Council's financial management arrangements conform with the governance requirements of the CIPFA Statement on the Role of the Chief Financial Officer in Local Government and are contained in the Financial Regulations, which form part of the Council's Constitution. Monthly budget monitoring takes place reporting to SLT and Cabinet on a quarterly basis.

The Council's annual budget is subject of extensive updating, scrutiny, and consultation throughout the budget setting process, this includes the Council's General Fund, Capital, and wholly owned company's budgets.

During 2023/24, the Council continued to be impacted by rising costs due to inflation and pay pressures. The impact of inflation is most evident in the Capital Programme, utilities, insurance

premiums, and Operation services. Monthly budget monitoring and quarterly reporting enabled Cabinet and Council to remain informed of budget pressures and favourable movements.

The Government's fair funding review, which will affect how funding is allocated and redistributed between local authorities, continues to be delayed. This review is also likely to include a reset of the business rates system. Reset of the system and the establishment of new funding formulae is likely to result in the Council losing a degree of financial advantage under the current system, which derives from the fact that actual Business Rates income is above the baseline in the system. Whilst this continues to create uncertainty for financial planning, the Council takes a cautious approach to estimating reliance on Government funding.

The Council has a large and ambitious Capital Programme, and the realisation of capital receipts and external funding will be important in ensuring affordability and delivery of the programme. The Council recognises the importance of ensuring that capital assets continue to be of long-term use especially against a rapidly changing operational and technological backdrop. Enhancing the management of the Council's existing asset base and looking beyond the traditional medium-term financial planning horizon is a priority. Major capital projects are delivered by dedicated project managers within the Council, with leadership and oversight provided by the SLT.

Whilst the Council faces significant cost pressures, rapidly rising interest rates have provided the Council with additional income from its treasury management activities. Existing loans are all at fixed rates and therefore not susceptible to market increases. During the year, the Council constantly receives advice from its Treasury Advisors regarding the creditworthiness of financial institutions and lending on the local authority market. Security of the Council's cash is the over-riding consideration in setting its Treasury Management Policy Statement.

The report to Council in February 2024 indicates that future years beyond 2024/25 continue to show budget shortfalls of core funding compared with budgeted expenditure. The primary concerns regarding the Council's Budget and continue to be uncertainty in the local government finance system, and the range and scale of expenditure and income pressures. A strategy for a combination of actions will be needed in the next budget round to ensure a longer-term sustainable position, including a phased use of reserves, maximisation of income, and the achievement of savings. The Council's overall balance on reserves is currently healthy, which will provide the time for actions to embed and outcomes to be realised.

Section 25 of the Local Government Act 2003 requires the Assistant Director – Resources (Section 151 Officer) to formally report to Council as part of the tax setting report on the robustness of estimates and the adequacy of reserves. In the budget report to Full Council on 21 February 2024, the Assistant Director – Resources (Section 151 Officer), concluded that the overall budget estimates are robust, considering known risks and mitigating strategies, and the reserves are adequate for the 2024/25 budget plans.

5.2.5 Corporate Governance

Corporate Strategy and Annual Plan

Following the May 2023 elections, the council's Administration changed from Conservative led to 'no overall control'. The new administration was formed from an alliance between the Independent Group, the Green Party and the Liberal Democrats, supported by Labour.

A new Corporate Strategy was published in December 2023, supported by an Annual Plan 2023/24, based on priorities to be delivered within the year. The Annual Plan is a new addition to the council's Performance Management Framework and is based on priorities and outcomes defined in Directorate Plans, published annually. This allows for more focused monitoring of projects and milestones planned to meet the outcomes specified in the Corporate Strategy.

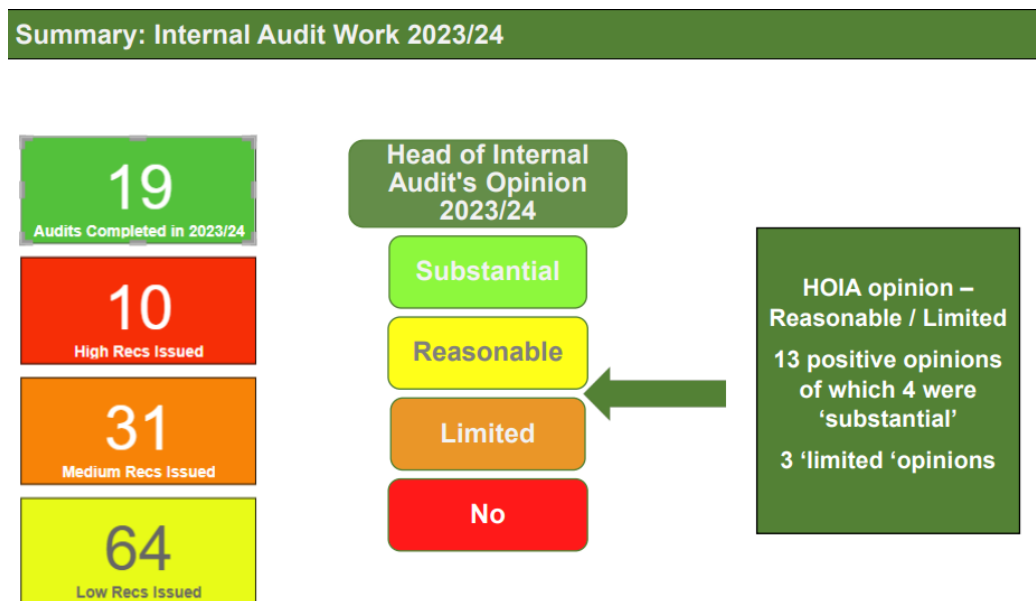
Local Government Association Peer Review

A Corporate Peer Challenge took place in the Autumn of 2023. A resulting Action Plan was produced and agreed by Cabinet in March 2024 which looks to address the recommendations that have been highlighted from the Corporate Peer Challenge.

5.2.6 Head of Internal Audit

Annual Opinion

The Head of Internal Audit issues an annual audit opinion each financial year to notify the Council of the objective assessments undertaken by internal audit and the degree of confidence available in the organisation's governance, risk management and control processes. Based on the findings of the audit reviews carried out throughout 23/24, other sources of assurance available and the relative materiality of the issues arising from audit work as well as the Senior Leadership Team's progress in addressing any control weaknesses identified, the opinion issued for 23/24 was as follows:



Limited opinions for 23/24

Three limited assurance opinions have been issued in 2023/24 and key control weaknesses were identified. These control weaknesses represent unresolved risks:

➤ **Starters, Movers and Leaves (Final report issued September 2023)**

Two of the three high recommendations relating to adding new starters to and removing leavers from the network have been completed. The other remains open and is overdue. A full review of assets and equipment held across the organisation is needed and the ICT Asset Register updated accordingly. The control weakness affects the ability of the Council to safeguard its assets.

➤ **Capital Programme (Final report issued April 2024)**

Four high priority recommendations were raised in relation to the monitoring and oversight, and establishment of decision-making procedures for 'operational scheme' projects. The final recommendation related to reviewing and updating the Asset Management Plan and using this to feed the Capital Programme. 'Operational scheme' projects account for circa £21M in the current 2022/23 to 2026/27 capital programme. These control weaknesses impact on the ability of the Council to manage projects effectively and deliver them on time and within budget.

A further six medium priority recommendations were also raised in relation to the governance of the capital programme.

➤ **Public Open Spaces (Final report issued December 2023)**

Three high priority recommendations were raised in relation to reviewing the Tree and Woodland Strategy to ensure progress is being made, ensuring other relevant policies and strategies have taken account of this Strategy, and reviewing the tree management recording system regarding its efficiency and effectiveness. The former two recommendations have due dates of June 2024 and the latter March 2024 which remains open and is overdue.

A further two medium priority recommendations were raised regarding the monitoring and reporting of KPIs. One of these is completed and the due date for the other is June 2024.

Position Statements

Two position statements on Council's Local Authority Trading Companies (LATCOs), WNPL Limited and WNHC Company Limited were issued in 2023/24. Both advisory pieces of work assessed the strategic and governance arrangements at both companies against the Local Partnerships' Local Authority Company Review Guidance.

➤ **WNPL Limited**

Actions for improvement were made in relation to:

- Finalising key governance documentation for the Company such as articles of association, shareholder's agreement, the Business Plan, the Service Level Agreement (SLA), financial agreements etc.
- Review and update the Risk Register and Business Plan.

➤ **WNHC Company Limited**

Actions for improvement were made in relation to:

- Signing key governance documentation.
- Updating costs within the SLA to give a true picture of service costs.
- Establishing some performance measures for monitoring.

Outstanding Limited Assurance Recommendations from Previous Years

In addition to the above-mentioned actions, the outstanding high and medium recommendations from limited assurance reports in previous financial years are reflected below:

2021/22 Alive West Norfolk

- 2 High and 1 Medium priority recommendations are outstanding

2021/22 Waste Management

- 1 Medium priority recommendation is outstanding

2021/22 Capital Programme

- 1 High priority recommendation is outstanding - '

Outstanding Recommendations

In relation to the follow up of management actions, to ensure that they have been effectively implemented, the position at year end 2023/24 is that 80 recommendations (high, medium and low) crossing the years 2018/19 to 2023/24 are outstanding. The table below shows the numbers by the year in which they were raised for high and medium recommendations:

Audit Year	No. Outstanding	No. of High	No. of Medium
2018/19	3	0	3
2019/20	5	0	5
2020/21	1	0	1
2021/22	10	5	5
2022/23	8	1	7
2023/24	11	2	9
Totals	38	8	30

5.2.7 Anti-Fraud & Anti-Corruption

Where people commit fraud against the Council, they take money away from the services on which the public depend, and damage citizens' trust in the government.

A total of 7,312 investigations (including data matching exercise referrals) were completed with a total of **350** cases of fraud/error were identified to the total value of **£323,494.25**.

A further 5 requests were received across the organisation for assistance with debtor/absconder tracing with **3** successful traces made to the value of **£145,413.94**.

5.2.8 Information Governance

SIRO Annual Report

The following paragraphs represents the SIRO Annual Report. The main purpose of such reporting and management is to provide accountability and greater assurance that information risks are addressed.

Designated Posts

Experienced and qualified postholders include the Data Protection Officer/Corporate Governance Manager, Senior Information Risk Owner and Deputy Senior Risk Owner, Information Governance Officer and Governance and Compliance Officer. In addition, appointed Freedom of Information (FOI) Officers/Information Champions exist across all services.

Personal Data Breaches

The Data Protection Officer has investigated **27** potential personal data breaches, **27** were confirmed breaches. **4** data breaches were reported to the Information Commissioners Office (ICO). In these 4 cases, the ICO took no further action.

Freedom of Information Act (FOI) & Environmental Information Regulations (EIR)

The Corporate Governance Team received **782** FOI/EIR requests during 23/24. **71%** of requests were completed within target. No issues have been highlighted to the SIRO over concerns raised by the Information Commissioner's Officer during the year.

5.2.9 Policy Framework

A full review of the policy framework was planned for 2023/24 to ascertain a full master list of all policies, strategies, protocols, and plans across the Council, to include details of their lifecycles so that updates and reviews to policies are not missed. This work will also consider whether an exhaustive list of 'non-executive' policies should be determined as the Corporate Policies that are the responsibility of Full Council, and then separate out service specific policies and delegate these as executive. Currently all policies must be approved by Full Council. Work will also be undertaken to link and group policies, to ensure there are no conflicts and that appropriate account is taken of connected policies. This work was delayed due to the reallocation of resource onto the Company Secretary function for the Companies and will be progressed during 24/25.

The following policies were approved in 2023/24:

- Updates to various Housing Standards policies
- Whistleblowing Policy
- Anti-Money Laundering Policy

5.2.10 Risk Management

Given the wide range of activities undertaken by the Council, we face a wide variety of risks including physical risks to people or property, financial loss, failure of service delivery, corporate governance, and damage to reputation.

The Council's Risk Management Policy and Strategy sets out the framework, arrangements, and responsibilities in respect of how risks relating to the delivery of key outcomes and priorities are identified and managed. The Strategy assists officers to apply sound risk management principles and practices across their areas of responsibility recognising employees, Councillors and those who act on behalf of the Council have a role to play in effective management of risk. The Strategy was developed further to provide comprehensive details on governance and management of risks.

A presentation was made to Audit Committee in August 2023 in respect of Risk Management as part of the member induction process including to any new committee Councillors. A further presentation was made to Audit Committee in November 2023 in respect of risk management reporting techniques. The Corporate Risk Register was presented to Audit Committee in August 2023.

In May 2023 a presentation was made to the Town Deal Board in respect of Risk Management and risk management development session, including how the Board wished for the Risk Register to be presented and frequency of reporting.

Work commenced around enhancing the way in which risk is managed, monitored, and reported by considering the introduction of software.

5.2.11 Procurement and Contract Management

Areas of Focus

As part of the Procurement and Contract Management Transformation commenced during 22/23, current Contract Standing Orders are in the process of being reviewed and amended, to align with new Procurement legislation and to implement recommendations from the limited assurance audit and the external procurement health check through East of England Local Government Association ("EELGA"). This will include recommendations that the thresholds for procurement methods be increased to bring us in line with other local authorities and the use of eSignature on contracts below £500,000.00.

The Council's current Procurement Strategy, which was approved in April 2018 for the period up to and including 2025, is being revised. The new Procurement Strategy will incorporate the priorities identified through the EELGA health check and align with the Corporate Strategy.

Training and upskilling have been given a priority. Workshops on specification writing and contract management were delivered during 23/24. Further training and engagement with officers on the new regime is planned throughout 24/25

The Procurement team carried out 45 tenders across the Council and the Council's companies. There were how 35 exemptions from Contract Standing Orders, which in part relate to the very short timescales on progressing the Town Deal projects and overall programme.

Limited Assurance Audit

An audit of the Procurement and Contract Management service returned a 'limited assurance'. The following recommendations were made:

- High – update Contract Standing Orders

- Medium – increase service areas’ engagement with the Procurement Team to ensure all data on procured contracts is captured, introduce mandatory e-learning for all officers, utilise the financial software to its fullest extent to build in checks and balances and support analysis of spend, require utilisation of KPIs and performance management in contracts, prepare guidance and training for Contract Management, create a system for capturing and actioning all Procurement Policy Notes issued by the Cabinet Office and improve arrangements around the Exemptions Register.

Actions against the audit recommendations are being absorbed into a Procurement and Contract Management Transformation Project.

Non-Compliant Spend

Non-compliance refers to a compliant procurement method under Contract Standing Orders not being identified by the Procurement and Contract Management team as having been used. Contract Standing Orders are an internal control designed to support best value being achieved and as a protection against fraud & corruption. They are an essential part of the Governance Framework.

The non-compliant figures are provided with a caveat. They are based on:

- The top 200 contracts throughout the year based on revenue spend (excluding non-influenceable contracts). This equates to £24,266,422.22 of £30,272,664.12 – or 80.16% of total spend
- The top 70 contracts throughout the year based on capital spend (excluding non-influenceable contracts). This equates to £31,515,148.16 of £33,406,118.90 – or 94.34% of total spend

Additionally, non-compliant spend has been treated as contracts that the Procurement and Contract Management team are not aware of. Due to resource constraints, only the top 21 non-compliant revenue contracts have been fully verified as non-compliant which equates to £1,618,588.31 of spend. The capital non-compliant spend has been fully verified. It is possible that valid procurement methods have been used for some or all of the remainder of the revenue contracts, for example via the use of a framework, but the service area did not inform the Procurement team of this. Accordingly, either way, this points to a breakdown in a fully compliant procedure. Resource would need to be identified to carry out a full verification.

The non-compliant spend figures are:

- Revenue – £3,425,483.09 of £24,266,422.22 spend – equating to 14.12% as non-compliant
- Capital – £293,308.97 of £31,515,148.16 spend – equating to 0.93% as non-compliant

The audit requirement for mandatory training for all officers is the primary action required to mitigate this governance failing. Reducing these figures will be a primary object of the Procurement and Contract Management Transformation.

Procurement and Contract Management Transformation

The Procurement and Contract Management team is going to be focussed on various pieces of work being brought together into one Transformation Project:

- Service area transformation - to align the Procurement and Contract Management function with best practice and improve its integration with the rest of the Council and the Council companies;
- Responding to the new procurement regime being introduced by the Procurement Act, which has now received Royal Assent and comes into force on 28 October 2024, ensuring all new requirements are incorporated and adopted by the Council before the commencement date of the new regime.
- Introducing a new Procurement Strategy and Social Value Policy
- Addressing the limited assurance audit recommendations from 22/23
- Forward planning and engaging with service areas from an earlier stage to enable the procurement team to be involved in pre-market engagement
- Implementing the recommendations the EELGA healthcheck which includes centralisation of contractual documents, changes in thresholds for procurement, continued training for all officers and improving focus on contract management across the whole organisation

5.2.12 Equality, Diversity and Inclusion

During 2023/24 the Council has continued to support the aims and objectives outlined in its Equality Policy to ensure it meets its legal obligations under the Equality Act 2010. The Council's work around Equality, Diversity and Inclusion is led by the Assistant Director Central Services, who chairs the Corporate Equalities Working Group. The terms of reference and Councillorship of this group, which includes representatives from across the organisation, has been refreshed and implemented during the 23/24 year. The Assistant Director also provides regular updates to Senior Leadership Team and the Leader of the Council, who is the Portfolio Holder for this area of work.

During 2023/24 the services of an external consultant have been engaged to assist the Assistant Director with a review of existing policies and practices. This has led to a range of recommendations being made. The ADCS reported the key findings of the review and agreed priority actions/recommendations with Senior Leadership Team in September 2023.

The Corporate Equalities Working Group has identified priority areas for development during 24/25, including accessibility of the website, training needs and provision, accessibility issues for customers and general awareness raising. As a result, a series of sub-working groups/task and finish groups have been established to ensure there is progress in key areas during 2024/25. Areas for further task and finish/sub-groups have been identified and will be progressed once the initial workstreams have been completed.

Work to update the existing Equality Policy is progressing, taking on board feedback from the findings of the review undertaken during the year. This will be taken forward through the Council's approval processes during 2024/25. Improvements to Equality Impact Assessment (EIA) processes have been introduced and will be supported by training to help embed best practice into the organisation. Work to compile a central record of completed equality impact assessments and associated webpage is ongoing.

A review of the Council's policy to support transgender employees has been completed, including input from Trade Unions, with an updated Trans Equality policy being implemented. Reports on employment monitoring and the gender pay gap have been completed to deadline with relevant information published on the Council's website.

Work to support Care Leavers, a group we have identified as potentially disadvantaged in our local communities, has been progressed during 2023/24 with the full support of Cabinet, leading to the Council signing the Care Leavers Covenant. Work to develop our offer to Care Leavers is progressing through an officer working group and developing links with relevant partners.

5.2.13 Personnel Services

The Council's Personnel Services team delivers services, advice and guidance to all Council departments/services, managers and employees on all people related matters including recruitment and selection, training and development, employee relations, employee performance management, terms and conditions of employment, sickness absence management, employee welfare and wellbeing. Payroll services are also delivered by the team, with payroll processing outsourced to an external provider. The team also delivers all HR and payroll related services to Alive West Norfolk, one of the Council's wholly owned local authority companies.

During 2023/24 a range of activities have been undertaken to enhance existing policies and procedures relating to employee matters. Employee wellbeing and resilience has become a key focus since the pandemic, including launching and developing an online wellbeing hub for employees to access, a range of wellbeing related initiatives, updating our stress risk assessment process and embedding of our Trauma Risk Management process. During 2023/24 stress and resilience workshops were delivered to managers and feedback from these will be used to inform future interventions to assist with managers and employees during 2024/25.

Ongoing monitoring of recruitment and retention challenges led to recommendations regarding pay grades being considered as part of the 2023 cost of living pay award process. These revisions have led to an increase to the top of our pay grades which aids retention, by providing room for progression for a number of employees who were previously at the top of their grade, and recruitment, by increasing the pay range that can be used in adverts to attract the best possible candidates. Ongoing use of progression schemes and opportunities for apprenticeships continue to be used to maximise recruitment and retention, particularly in hard to recruit areas. Plans to introduce an employee assistance programme are well developed with the scheme due to launch in early 2024/25 and other schemes to benefit employees, including a cycle to work scheme and volunteering scheme are being progressed for launch in 2024/25.

Management Development activities have continued with two cohorts of managers completing the Level 5 Diploma in Management and Leadership programme and a Level 7 Strategic Management and Leadership Practice commencing during the year.

Plans to deliver an employee opinion survey are in the latter stages of development. A procurement process has been undertaken to identify a partner to work with to deliver and analyse the survey independently and the survey is on schedule to go live in April 2024. Findings from the survey will be used to inform a range of improvements/developments to employee communication and engagement activities going forward.

5.2.14 Information Technology and Data

The Council has in place key documents which communicate the standards of behaviour required of Councillors and all council staff (officers).

- ICT Asset Management Policy
- ICT Computer Usage Policy
- ICT Corporate Email Policy
- ICT Corporate Internet Policy
- ICT Security Policy
- ICT Service Desk Policy

The ICT related policies are reviewed annually and refreshed when appropriate to ensure they are in line with the latest ICT technology advancements and information security guidelines. Information security is vital for public confidence and the efficient conduct of business.

ICT Security is paramount, and the Council's ICT has to be compliant with a set of controls outlined by the cabinet office - Public Services Network. The Council ensures compliance in 2024/25 including progressing any actions identified as a result of the 2023/24 audit.

Additionally, our website is subject to a government digital service (GDS) website accessibility audit which involves a comprehensive review of our digital products and services, ensuring that they conform with current legislation and that they are accessible to all users, including those with specific access needs.

Other arrangements are in place to ensure compliance with relevant policies and to ensure that expenditure is legal is the ICT Development Group; a group which for the 2023/24 year consisted of the Portfolio Holder, a second Cabinet Member, an additional Member, the Executive Director for Resources, and the ICT Manager. The group manages the ICT capital budgets, reviews all new proposed ICT developments, and keeps up to date with pertinent legislation. Officers write a report to the group outlining their business case and decisions are taken on spend to ensure that it complies with the council's priorities. The group monitors project delivery and items are recorded via agendas and minutes.

Some examples of agreed cases are: - a project to purchase and implement a new Corporate Performance Management Solution and a project to update our analogue telephony to digital.

Other cases in early development during 2023/24 include a couple of data-based projects, one looking at providing a new corporate cloud-based intranet which should improve the way in which corporate information is stored and accessed and another project based on using business intelligence to help us better understand and report on our data across service areas.

5.2.15 Wholly Owned Companies

The Council has three wholly owned local authority companies:

- Alive West Norfolk (Sports and Leisure)
- WNHC Company Ltd (WNHC); and
- WNPL Limited (WNPL).

During 23/24 the following work was undertaken against the Governance Action Plan for the Companies:

- Appointing non-executive Councillors as Directors with relevant experience to support the work of the Companies
- The Chief Executive was removed from the role of Company Secretary on WNPL and WNHC (kept on Alive West Norfolk due to the review of the governance model)
- The Shareholder Committee met to review the governance documents and business plans of the council's housing companies
- Creating resource within the Corporate Governance team to undertake the Company Secretary work for WNPL and WNHC
- Negotiating the Shareholder Agreement and Service Level Agreement for WNPL between the Council and WNPL
- Training sessions put on for Directors and Shareholders in conjunction with CIPFA

The Council approved a £50m loan facility for WNPL and WNHC to utilise to purchase the properties they currently lease from the Council. The Companies are both undertaking work to determine the right point to drawdown on the loan facility.

The completion of the outstanding 31 leases in relation to the 74 properties leased to WNPL, which was included as a Significant Governance Issue in the Annual Governance Statement for 23/23, was carried out in February 2024. Work has commenced on the new leases, in furtherance of the financial advice received as part of the decision to approve the loan facility to the Companies, that purchases should wait until interest rates have reduced to the optimum level.

In view of the potential decision to bring Alive West Norfolk back into the Council structure, governance work on Alive West Norfolk had been halted, and now the decision has been taken to bring the leisure and cultural functions back in-house, no further governance work will be undertaken on Alive West Norfolk other than to close the Company down in line with due process. This includes the completion of the audit recommendations from 21/22.

Going forwards into 24/25, priority will be given to finalising the Governance documents for WNHC and WNPL, work will be undertaken to improve the assurance these Companies provide to the Shareholder Committee on performance against their Business Plans and their own internal Governance Framework, in addition to aligning the Council's Medium Term Financial Plan (MTFP) more closely with the Business Plans of the Companies.

5.2.15 Place, Funding and Projects

Progress with the Project Maturity Improvement Plan referenced in the 2022/23 Action Plan has been slower than anticipated as the Programme Management Office (PMO) team has not been resourced yet. Despite this, changes and improvements have been achieved in the way the Council deals with project and programme management, including:

- Template documents are in place
- Project Highlight reports have been refined and are produced in a regular and consistent way
- Project teams have become more efficient at writing the regular reports
- All returns to the Department of Levelling Up, Housing and Communities (DLUHC) have been completed on time
- Liaison between the PMO, project teams and the finance team has continued to improve

- The post of Project Accountant is valued by project leads
- The Officer Major Projects Board has streamlined its Councillorship, and the Member Major Projects Board has continued to develop its approach, moving to quarterly meetings, over the course of the year
- The Member Major Projects Board has a full forward work programme of items which will help to provide assurance around Major Projects to elected Councillors.

During the year, a need to implement a project management software solution has been identified. A software solution would help to align project governance, project delivery and project management office processes, improve efficiency and provide opportunity for automated and improved reporting. Work has commenced on this and is in early stages, hampered by the ongoing delay to resourcing the authority's PMO team.

Towns Fund Projects

The development of the projects within the Town Deal has been overseen by the King's Lynn Town Board. The Borough Council of King's Lynn & West Norfolk is the accountable body for this funding. The Town Deal Board has its own Code of Conduct in place.

The Town Deal programme has continued with all projects in the delivery phase. The Boost skills project completed within the Town Deal programme in March 2024 and a post project evaluation process will be undertaken to ensure lessons are identified and applied going forwards will be started in the first quarter of the 2024-25 year.

The Rail to River (Public Realm) project was due to complete in March 2024 but for various reasons, will go into the 2024-25 year. The other 5 Town Deal projects, one led by Norfolk County Council were progressed, albeit with delays due to local elections, continuing challenges around cost pressures and capacity constraints. The Programme Board and Town Deal Board were kept aware of issues and entries were made onto project and programme risk registers as appropriate, to monitor and manage.

Following the Borough Council elections and a new administration, the Town Deal Board determined to increase its Councillorship to include an additional elected member, representing one of the King's Lynn wards. The Board also determined to increase its Councillorship of private sector / local businesspeople, and in the summer of 2023, 3 additional Councillors were recruited. Other changes to organisational representatives also took place during this year, some following the written procedure allowed for in the Terms of Reference; all agendas, papers and minutes were published on the Vision King's Lynn website in a timely fashion. Board Councillorship changes referenced here strengthened commitment, local community and business input and the Terms of Reference were updated accordingly to reflect the changes through the year.

Monitoring & Evaluation returns to the DLUHC were completed fully and submitted on time, with input from the Town Deal Board and Programme Board officers, both signed off by the Town Deal Board Chair and council's S151 Officer / Head of Finance, as required by DLUHC.

An audit of the Town Deal programme was carried out by Internal Audit during February and March 2023, with the report finalised and issued in May 2023. The overall objective of the audit was to ensure that robust arrangements were in place for the management and governance of the Towns Fund grant, for the process of compiling and agreeing the business case for each project, the monitoring and reporting of progress of each project, and for the identification and management of

risks relating to each project. The conclusion drawn was that management could be provided with an overall opinion of 'Reasonable Assurance'. Of the eight recommendations that were made, five had been implemented by the time the report was issued. The remaining points will be monitored to completion, as part of the council's usual audit assurance processes.

In February 2024, at the end of his second tenure (making a 4-year term that he had served), the Chair of the Town Deal Board decided to step down from the role. The Chair is a pivotal role to the Board and so time was taken for the Board to consider what skills, attributes, and characteristics a new Chair would require. This work has carried into the 2024-25 year and this point has been added to the Action Plan at the end of this Assurance Statement to monitor the outcome.

Levelling Up

King's Lynn was also identified as a priority area for Levelling Up, across a range of government programmes, including Towns Fund, Rural England Prosperity Fund and UK Shared Prosperity Funding. In 2022, Norfolk County Council submitted a successful bid for Levelling Up funding for the Southgate's Masterplan and was awarded £24m for a project which will deliver active travel, heritage and sustainability improvements as well as strengthening the identity of the town and offer benefits for residents and visitors.

Hunstanton Masterplan

Work is progressing on the Hunstanton Masterplan. A Levelling Up bid was submitted in 2022 for a replacement for the Oasis Leisure Centre, situated on the southern seafront at Hunstanton. Unfortunately, the bid was not successful, so further work is in progress to establish clear plans for the future operation of this facility. The council is also working in partnership with Norfolk County Council on the development of a transport hub in Hunstanton.

The Hunstanton Advisory Group was set up in 2022/23 around the levelling up bid and a consultation process around the bids that were made to DLUHC.

Local Plan

The councils Local Plan was submitted in 2022. In January 2023, the Planning Inspectors announced the adjournment of the Local Plan Examination to allow the Council the opportunity to undertake further work to justify the spatial strategy and distribution of housing in the Local Plan Review. Work is progressing to address the points raised by the Inspector.

Towns Fund Governance

Governance arrangements covering the King's Lynn Town Deal are in place as outlined in various pieces of Government guidance issued between 2019 and 2022. This includes elements such as ensuring the roles and responsibilities of the Town Board, Chair and Accountable Body is transparent (these are outlined in the Terms of Reference and the Local Assurance Framework); Councillorship of the Board is shown clearly on the [Vision King's Lynn website](#); a [Code of Conduct](#) and the associated Declarations of Interest Register, plus all Board agendas and minutes are published in good time.

The Town Board has complied with the Government's 6 monthly monitoring returns and has not been subject to any follow up action. The Programme Board and Town Board receive monthly project updates including finance, risk, and activity information.

Independently facilitated Town Board development sessions have also been held to support the effective functioning of the Board and its programme.

Capital Programme Audit Recommendations

A total of 4 high priority recommendations have been raised as follows:

1. “Operational Scheme” capital expenditure projects require appropriate governance and oversight with assigned roles consistent with the governance and oversight in place for “major projects”.
2. Appropriate decision-making procedures (in particular change control) to be introduced for “Operational Scheme” capital expenditure projects that are consistent with “major projects” decision making procedures. All capital expenditure projects decision-making processes should have regard for: capital expenditure, debt and borrowing and treasury management, commercial activity, other long-term liabilities, and knowledge and skills”.
3. Appropriately resource the Programme Management Office (as agreed by SLT on 31st January 2023) to allow for the agreed change control processes to be implemented. SLT to also consider how capital expenditure on the Capital Programme for “Operational Schemes” are to be appropriately resourced for change control processes.
4. Review and update the Asset Management Plan and assign a responsible officer for Asset Management Planning (to help feed into the Capital Programme). Organisationally there needs to be a consideration for ICT assets.

A total of 6 medium priority recommendations have been raised as follows:

- ✓ Consider the introduction of a corporate project governance strategy/policy and triage process to ensure appropriate documents are used and include relevant information.
- ✓ All Capital Programme items should be documented whether or not they are successful.
- ✓ Update the Financial Regulations to include the process to be followed where capital projects are submitted but are unsuccessful, documented reasons are required to explain why it was unsuccessful, and where successful capital projects are reconsidered with documented reasons for decisions.
- ✓ Consider introducing a standardised budget process template for major projects, major housing schemes, and operational schemes within the Capital Programme, incorporating a tiered approach for the submission, approval, and amendment / withdrawal of capital programme items.
- ✓ Consider an 8-to-10-year Capital Programme, to capture full life-cycle project costs and where projects within the programme may be slipping in terms of timescales.
- ✓ Consider the benefits of introducing highlight reports at “programme level” as well as “individual project level” within each programme.

5.2.16 External Assurance

Governance of the Council is monitored by external organisations as well as the internal governance monitoring and controls in place.

External Auditors

On an annual basis our accounts and not just our financial positions, but many other areas flowing through the Council will be audited by an external company which is appointed through a rotation system. External Audit ultimately report to the Audit Committee and any reporting that they wish to flag in particular in terms of concerns will come back into the Council.

The Council's Auditors, EY, independently audit the Council and provide an opinion on the truth and fairness of the financial statements, the Council's use of resources and providing value for money in the way services are delivered. In reaching an opinion, EY take account of statutory requirements, national standards, their own audit work, and the reports of Internal Audit.

The most recent Annual Audit Report from EY for the 2019/20 Statement of Accounts and their detailed findings was issued on 8 January 2024 and reported to the Audit Committee on 22 April 2024. The auditors issued an unqualified opinion on the financial statements for the year ending 31 March 2020. The scope of EY's work also includes an assessment of the Council's value for money (VFM) arrangements. As part of their 2019/20 audit conclusion, the external auditors issued an unqualified Value for Money Conclusion on the 22 January 2024.

The backlog of audits of local authorities nationally is at an unacceptable level. The number of outstanding opinions peaked on 30 September 2023 at 918. On 31 December 2023, this backlog stood at 771. The Department for Levelling Up, Housing and Communities has been working with the National Audit Office, Financial Reporting Council and CIPFA (Chartered Institute Public Finance Accountancy) on proposals to address the backlog.

The 2020/21, 2021/22 and 2022/23 are open audits for the Council and EY have focused on their VFM work for these years which is substantially complete. The final reporting for all outstanding years, is timetabled to be concluded by the end of 2024 and the Statement of Accounts for 2023/24 to be concluded in Spring 2025, subject to guidance and legislation to be enacted.

Delays to sign off the Accounts does mean that the Accounts remain liable to further amendment in respect of significant events after the balance sheet date. Late audits also delay the assurance that can be placed on them, and further costs can be incurred.

Local Government and Social Care Ombudsman

The Local Government and Social Care Ombudsmen handles complaints that are dealt with internally where the complainant remains dissatisfied with the response they have had from the Council and the decision notices produced by the Ombudsmen is publicly reported, with any findings reported back through the Council's democratic process.

Details of complaints received during 23/24 are dealt with at section 5.2.3 above.

Local Government Association

The Local Government Association has a Peer Challenge process and is a source of guidance and advice for the Council. The Council underwent an LGA peer challenge process in 23/24. It is recommended for a peer review to be undertaken approximately every 5 years.

Department for Levelling Up Communities and Housing

The Central Government Department with ultimate regulatory oversight for Local Government is the Department of Levelling Up Communities and Housing. Where systemic failures occur in the governance of a Council, the Department of Levelling Up Communities and Housing have the powers to step in, intervene and appoint various people into the organisation to return the Council to a position of good governance.

6. Significant Governance Issues

This section summarises the significant governance issues identified during the year and the actions to be taken to address them.

Issue 1: Delays to auditing the Council's Statement of Accounts

- Progress reports have been presented to the Council's Audit Committee throughout the year. The Council's external auditors have also attended the Audit Committee to address concerns. Additional resources have been applied to support the outstanding audits and closure of the annual accounts.
- As a result of the delays in the completion of the audit for 2019/20 statement of accounts, production, and publication of the Statement of Accounts for subsequent years has been impacted. It is recognised that work on valuations for Plant, Property and Equipment and Investment Properties and Cash and Cash Equivalent figures have suffered as a result of this where figures could be materially misstated. Work has been undertaken to rectify this in the Statement of Accounts for 2022/23 so that going forward the figures and the quality of the working papers to support them are accurate and up to date.

Issue 2: Continued uncertainty of Government funding.

- The Council has estimated a MTFP, taking a cautious approach towards assumed government grants for future years. The Council will develop a Cost Management and Income Generation Plan in order to close the budget gap estimated in future years to reduce reliance on funding from the General Fund Reserve.

Issue 3: Limited Audit Assurance for the Capital Programme

- One significant recommendation remains outstanding - 'Consider the introduction of a corporate project governance policy with procedures and triage/bidding process to ensure appropriate documents are used and include relevant information'. This is now being considered as part of the workplan of the Project Development Group.

Issue 4: Levels of non-compliant spend

- The Procurement and Contract Management Transformation project will be targeting the reduction of non-compliant spend through mandatory training and improvement of systems to make procurement more accessible for officers.

Issue 5: Limited assurance for Procurement and Contract Management

- Procurement and Contract Management received a limited assurance in 22/23. A Transformation project is to be commenced with external support from the East of England Local Government

Association to deliver an improved function and raise the understanding and engagement with procurement across the Council.

Schedule 1

Governance Action Plan

Actions reported in 2022/23

Item	AGS Action	Issues/Challenges Identified	Progress 2023/24
1	Undertake a review of the Council's equality policy, benchmarking with current best practice within local authorities	Due to resource issues this work was undertaken by an external consultant.	A review has been completed confirming that the content of our current policy is robust. However, there are recommendations with regards to the format and title of the policy going forward which will be progressed during 24/25
2	Undertake a review of the process and paperwork used to complete Equality Impact Assessments	Due to resource issues initial work was undertaken by an external consultant and this has subsequently been progressed by the Corporate Policy team.	EIA paperwork has been refreshed and implemented. A new flowchart to explain the process to managers has been developed and implemented. The requirement to submit completed EIA forms with cabinet/panel reports is now being enforced (as agreed at SLT in Sept 23) to ensure information is considered alongside Cabinet report and that Cabinet is able to take into account all relevant information when making decisions. Work to develop a central recording and monitoring system and

			publication of Full EIA's on our website are being progressed.
3	Undertake a review of the terms of reference and Councillorship of the Corporate Equality Working Group	This review has been completed by the ADCS in consultation with Senior Leadership Team and agreed in October 2023.	A refreshed and reformatted working group, supported by the Corporate Policy team, is now up-and-running. Group Councillors have completed elearning to update/refresh their knowledge prior to participating in the group. Group meetings have been scheduled for the full year.
4	Source and deliver equality training for Elected Councillors	This action has been progressed and is ongoing	EDI training has been offered to all Elected Councillors. Three sessions had been undertaken, which have been attended by all Cabinet Councillors and a number of other Councillors. Further training is planned for the 24/25 year.
5	Project Management Software Solution	Progress has been slower than planned due to capacity issues.	To be carried forward to 2024/25 Action Plan.
6	Procurement and Contract Management Limited Assurance Audit Opinion recommendations to be progressed and actioned.	These have been incorporated into a service area Transformation project with external support from the EELGA	Work to continue with alignment to the new Procurement Act 2023 which comes into force in October 2024.
7	Procurement and Contract Management - Preparation required for new legislative requirements	None.	Diagnostic exercise completed December 2023 Recommendations received January 2024 Training workshops completed February 2024
8			
9			
10			

New Actions identified in 2023/24

AGS Action	Issues/Challenges Identified	Context to Action
Retitle the Equality Policy to make it an 'Equality, Diversity and Inclusion Policy	To be included in update to policy progressed during 24/25	Revised remit of the policy to make it more reflective of current best practice
Develop new equality objectives and strengthen procedures for recording and monitoring EIA's	To be identified following development of the updated policy. Further work needs to be undertaken to embed improvements to processes implemented during 2022/23.	This will give focus to the development of our approach to equalities and identify key priorities for action by the equality working group. Training on EIA's has been

	Corporate Equality Working Group will begin to monitor completed EIA's during 24/25	delivered to Equality Working Group Councillors and arranged for Cabinet Councillors and Panel Chairs. Training for managers and other officers who write reports for consideration by Cabinet/Panels will also be delivered.
Develop guidance for making reasonable adjustments for Managers (for employment and service delivery)	A sub-group of the Corporate Equalities Working Group will progress this action with regards to customers, and Personnel Services will progress in relation to employment	To strengthen managers knowledge and understanding of reasonable adjustments
Review equality monitoring and reporting arrangements (for employment and service delivery)	Consider current characteristics monitored and areas where monitoring is undertaken	To ensure current practice reflects recommended best practice
Refresh and extend training provision for staff.	A sub-group of the Corporate Equalities Working Group will progress this action	To ensure current practice reflects recommended best practice, both in terms of service delivery and as people managers
Develop our local offer for Care Leavers	To be progressed by the Care Leavers working group	To demonstrate the Council's commitment to Care Leavers and the Care Leavers covenant
Project Management	A project management software solution would help to align project governance, project delivery and project management office processes, improve efficiency and provide opportunity for automated and improved reporting.	Scope, tender and implement project management software.
Project Management	A project maturity assessment identified the need for a PMO to principally support the major capital projects / programmes, to provide project oversight, alignment, and control.	Resource the Council's PMO as agreed in January 2023.
King's Lynn Town Deal Board Chair	The Chair of the King's Lynn Town Deal Board has announced in February 2024 his intentions to step down from the role.	Monitor and ensure a new Chair is appointed and Board development sessions take place once in post, if required.
Procurement and Contract Management	Awareness to be raised of the procurement cycle and training to be delivered to	Increasing awareness of the procurement cycle, training depts to be more proactive

	departments to ensure proactive approach to contracts due to end, enabling early pre-market engagement.	when contracts are due to end and to approach us early for pre-market engagement.
Procurement and Contract Management	New regulations and new online portal system to be embedded into organisational processes.	Training for new regulations and for the use of Quick Call online portal and ongoing support for as long as it is needed
Capital Programme	Capital programme governance arrangements to be reviewed and embedded across the organisation.	The processes around new additions, monitoring and reporting against projects need enhancing to ensure that reporting is focussed on live projects and there is clear oversight of the pipeline of supported projects coming forward and the associated capital and revenue implications are known.

Schedule 2: How the Council Works

Governance Model

The Council operates under 'executive' arrangements, meaning it has a 'Leader' and a 'Cabinet'. The majority of functions are executive, meaning that the responsibility for decision making flows through the Leader and Cabinet through to officers. Examples of executive functions are waste collection, noise complaints and regeneration projects. The remainder of the functions are retained as 'non-executive' and are the responsibility of the Council's Full Council. This includes functions such as setting the budget, the Council's Constitution and the policy framework.

Full Council

Full Council consists of 55 elected Councillors, called Councillors. They are elected by the voters, in elections held every 4 years, in areas which constitute Borough Wards. We have 35 Borough Wards in West Norfolk. Elections took place during May 2023, resulting in a change in administration from the Conservative Group to an Independent Partnership Group supported by the Labour Party.

Councillors can be part of a political Group. During 23/24 the political group make-up of the Council had some minor revisions during the year, the latest make up as of 31st March 2024 was:

- Independent Partnership: 21
- Conservative Group: 21
- Labour: 11
- Progressive Group: 2

The Full Council meets approximately every six to eight weeks.

Cabinet

The Cabinet is made up of the Leader (Cllr Terry Parish) of the Council and 8 other Cabinet Councillors. The portfolios of the Cabinet Councillors are:

- Cllr Jim Moriarty, Deputy Leader – Development and Regeneration
- Cllr Bal Anota, Property and Corporate Services
- Cllr Alistair Beales, Business (excluding Tourism)
- Cllr Chris Morley, Finance
- Cllr Simon Ring, Tourism, Events and Marketing
- Cllr Jo Rust, People and Communities
- Cllr Sandra Squire, Environment and Coastal
- Cllr Michael De Whalley, Climate Change and Biodiversity

The Leader’s portfolio covers:

- Overall responsibility for setting the Vision for Council and supporting Strategy
- Overall responsibility for the submission to Council of Policy
- Overarching responsibility for Cabinet portfolios
- Developing and managing external Strategic relationships
- Public Emergencies, Emergency Planning, Emergency Management and Business Continuity
- Democratic arrangements
- Civics
- Liaison with Hunstanton and Downham Market Town Councils
- Legal – Data Protection and Freedom of Information
- Communication strategy and implementation
- All Staffing related matters including Pay and Pensions
- Equal opportunities strategies and policies, and corporate health and safety
- Skills
- Safeguarding
- Performance Issues. KPI’s, Risk Management and Associated Matters
- Shared Services, Partnerships and any other Joint Working Arrangements
- Any issues not covered by other portfolios

Overview and Scrutiny

The counter-weight to the Leader and Cabinet executive arrangements governance model is the overview and scrutiny function. Scrutiny Committees are in place to scrutinise executive decisions before or after they are made to help develop policy and review the effectiveness of adopted policies. Within the Council, these responsibilities are split across 3 panels, and these are collectively referred to as the “Policy Review and Development Panels”:

- Corporate Performance Panel (responsibility for ‘call-ins’ of executive decisions)
- Regeneration Development Panel
- Environment and Community Panel

Audit Committee

The Audit Committee provides assurance to the Council on the adequacy and effectiveness of governance arrangements, risk management framework, internal control environment reviews and approves the Council’s annual Statement of Accounts. It receives updates on the Risk Management processes in place, the effectiveness of the Council’s counter fraud and corruption activities, approves the Annual and Strategic Internal Audit Plans and receives progress updates against the Annual Internal Audit Plan and the Annual Audit Opinion.

Constitution

The Council's Constitution sets out how the Council procedurally operates, its organisational structure, how the public can participate, how decisions are made and the roles and responsibilities within the Council to ensure that decisions are made in an efficient yet transparent manner and accountable to local people. It specifies the roles and responsibilities of the executive and non-executive, setting delegation arrangements and protocols for effective communication and governance.

The Constitution includes the Council's Financial Regulations, the Councillor Code of Conduct, Contract Standing Orders, the Member/Officer Protocol, and the Councillors Allowances Scheme.

Budget and Financial Management

The Council's budget is set by the Council each year, usually in February. The budget includes the revenue and capital expenditure, income, and savings plans. It is developed in consultation with service managers and is aligned with the Council's strategic objectives:

- Financial Monitoring Reports are prepared at least quarterly and presented to Audit Committee. All Councillors all receive a copy of the report which provides an update on the Council's financial position against the budget. They highlight any variances, emerging risks, and propose corrective actions where necessary.
- The MTFP is a rolling plan that covers a five-year period (updated position for current financial year and the next 4 years). It provides a framework for future financial planning, identifying potential budget gaps and setting out strategies to manage resources effectively to help ensure long-term financial sustainability and resilience.
- The Annual Statement of Accounts is a statutory report that provides a comprehensive summary of the Council's financial position over the financial year. It includes the balance sheet, income and expenditure account, and other key financial statements. The accounts are prepared in accordance with the CIPFA Code of Practice and are subject to external audit.
- Treasury Management Reports are provided to the Audit Committee half yearly, detailing the Council's borrowing and investment activities. These reports ensure that the Council's treasury management strategy is being implemented effectively and that risks are being managed.
- The Capital Strategy is a key policy that sets out the Council's approach to capital investment over the medium to long term. It is aligned with the Council's corporate priorities and provides a framework for decision making regarding capital expenditure and financing. The Capital Strategy is reviewed annually alongside the Capital Programme as part of the budget-setting process.

Corporate Strategy

The Corporate Strategy was reviewed and updated during 2023/24 for the period 2023-2027 following the results of the Local Government elections held in May 2023. The updated Corporate Strategy represents the key priorities set by the new administration which was formed by an "Independent Partnership" in conjunction with the Senior Leadership Team. The key priorities set out within the Corporate Strategy are outlined in "The Golden Thread" section below.

Code of Conduct

In accordance with the Localism Act 2011, the Council has adopted a Code of Conduct for Councillors. The Code supports the Council’s duty to promote and maintain high standards of conduct and is based on the ‘Seven principles of public life’ and the Local Government Association’s Model Code of Conduct. The Code of Conduct was reviewed, and a new version adopted during 2022/23.

A Code of Conduct for Officers is also in place to set out the standards expected of employees and to promote the highest standards of conduct from all employees who work in local government. A copy of this Code is made available to every employee of the Council.

Observance of these Codes helps to maintain and improve standards and ensure openness and transparency with regards to any issues of potential bias and/or conflicts of interest.

The Golden Thread



Corporate Business Strategy 2023 - 2027
 Promote growth and prosperity to benefit West Norfolk
 Protect our environment
 Efficient and effective delivery of our services
 Support our communities



Directorate Service Plans
 Central Services
 Environment & Planning
 Health, Wellbeing & Public Protection
 Operations & Commercial
 Programme & Project Delivery
 Property & Projects
 Regeneration, Housing & Place
 Resources
 Legal, Corporate Governance & Licensing



Corporate Governance
 Constitution
 Annual Plan Dec 23 - Mar 24
 Corporate Risk Register
 Statutory Officers
 Key Performance Indicators, Performance monitoring and Performance Management Scheme
 Annual Governance Statement
 Internal Audit
 External Audit
 Medium Term Financial Plan
 Town Deal Board Governance
 Shareholder Committee



Performance Management Scheme
 Personal objectives and targets
 Personal development and training opportunities
 Appraisals, 1-2-1s and Team Meetings

Project Management

The Council has a Capital Programme of £205,154,120 for the period 2022/23 to 2026/27. The Council monitors ongoing ‘Major Projects’ through the Officer Major Projects Board and the Member Major Projects Board. Project Highlight Reports for all Major Projects are produced quarterly and published

for openness and transparency through the Member Major Projects Board. The Council has a Project Management Office to support the co-ordination of delivery of the Major Projects.

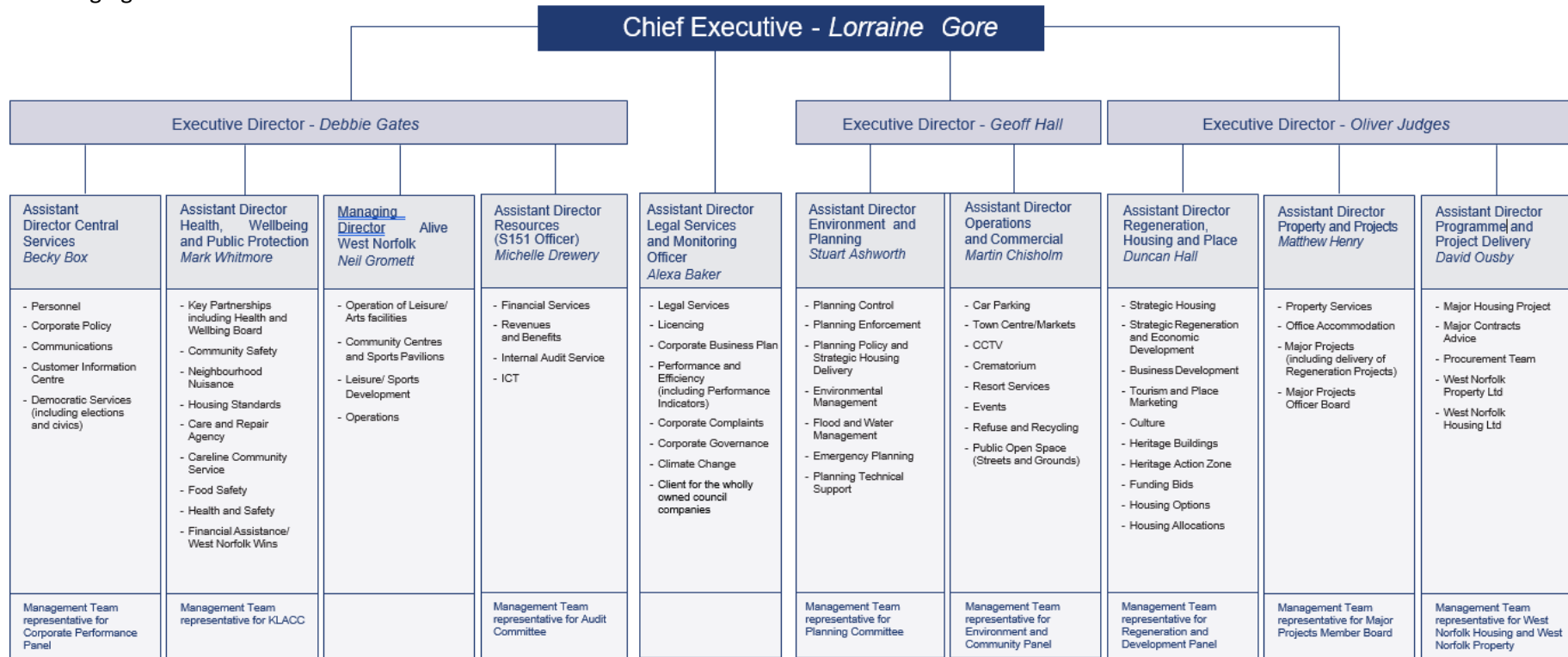
King's Lynn has a Towns Fund Deal with Central Government. The Council is the Accountable Body for the Towns Fund. Governance arrangements are in place to support the King's Lynn Town Deal Board, which includes a Local Assurance Framework, Terms of Reference, and their own Code of Conduct.

Statutory Officer Meetings

The Council has a Chief Executive (Head of Paid Service), a Monitoring Officer, and a section 151 Officer – the three statutory officers of the Council. During 2022/23 'Statutory Officer Meetings' were scheduled monthly. This provides a platform for the three officers to share intelligence related to areas of governance, assurance, budgets, risk, and organisational decision making.

Management Team and Senior Leadership Team

The current management structure of the Council was introduced in January 2020 and supports a collective and accountable leadership, enabling colleagues throughout the organisation to deliver the priorities, projects and actions set out by the Council’s political administration. The structure is headed by a Chief Executive (Head of Paid Service), supported by 3 Executive Directors (in February 2023 the Council introduced a new Executive Director for Place), who together form the Management Team (“MT”). The Senior Leadership Team (“SLT”) is made up of the Management Team plus the 9 Assistant Directors and the Managing Director of Alive West Norfolk:



Key Roles

The key roles of those responsible for developing and maintaining the Governance Framework are:

The Council	<p>Approval of the Corporate Strategy</p> <p>Approves the Constitution (including the Financial Regulations and Member Code of Conduct)</p> <p>Approves policy framework and sets the budget.</p>
Cabinet	<p>The executive decision-making body of the Council.</p> <p>Cabinet is made up of the Leader of the Council and Cabinet Councillors with responsibility for different portfolios.</p>
Audit Committee	<p>Provides assurance to the Council on the adequacy and effectiveness of governance arrangements, risk management framework and internal control environment.</p> <p>Approves the Annual Statement of Accounts and Annual Governance Statement.</p>
Standards Committee	<p>Promotes high standards of Member conduct.</p>
Corporate Performance Panel	<p>Fulfils the statutory overview and scrutiny functions, as the counter-weight to the ‘Leader and Cabinet’ model.</p> <p>Its functions also extend to policy review and development.</p>
Management Team (Chief Executive and Executive Directors) and Senior Leadership Team (Assistant Directors)	<p>Provide strategic oversight on:</p> <ul style="list-style-type: none"> • the Corporate Strategy and emerging issues • key policy items • internal control issues, including risk management • performance management • compliance, including governance • value for money; and • financial management <p>Accountability for developing and maintaining of the Council’s performance and risk frameworks.</p>
Chief Executive (Head of Paid Service)	<p>It is the role of the Chief Executive, also known as the Head of Paid Service, to ensure that all the authority’s functions are properly co-ordinated as well as organising staff and appointing appropriate management.</p>

	<p>The Chief Executive has overall accountability for the governance framework and operation of the organisation and staffing.</p>
<p>Assistant Director, Resources (S151 Officer)</p>	<p>Leads and directs the financial strategy of the Council and ensures the Council controls and manages its money well, being suitably qualified and experienced, and ensures the Financial Services Team is fit for purpose.</p> <p>Assist the Council to put in place an appropriate control environment and effective internal controls which provide reasonable assurance of effective and efficient operations, financial stewardship, probity and compliance with laws and regulations.</p> <p>Contributes to the effective corporate management and governance of the Council.</p>
<p>Assistant Director for Legal and Licensing (Monitoring Officer)</p>	<p>The Monitoring Officer ensures that the Council observes its Constitution and operates legally.</p> <p>Key duties include:</p> <ul style="list-style-type: none"> • Reporting on matters they believe to be illegal or amount to maladministration; • Responsible for matters relating to the Conduct of Councillors (Borough and Parish); and • Responsible for maintaining and advising on the operation of the council's Constitution. <p>Overall responsibility for the maintenance and operation of the Whistleblowing Policy.</p>
<p>Internal Audit</p>	<p>Provides independent assurance and opinion on the adequacy and effectiveness of the Council's governance, risk management and control framework.</p> <p>Delivers an annual programme of risk-based audit activity, including counter-fraud and investigation activity.</p> <p>Contributes to the effective corporate management and governance of the Council.</p> <p>Makes recommendations for improvements in the management of risk.</p>
<p>External Audit</p>	<p>Audits / reviews and reports on the Council's financial statements (including the Annual Governance Statement), providing an opinion on the accounts and use of resources, concluding on the arrangements in place for securing economy, efficiency, and effectiveness in the use of resources (the value for money conclusion).</p>
<p>Assistant Directors, Heads of Service and Managers</p>	<p>Through the relevant service areas, implement the policy and budgetary framework set by the Council and provides advice to Cabinet and the Council on the development of future policy and budgetary issues.</p>

	Responsible for implementing the Council's governance, risk, and control framework. Contribute to the effective corporate management and governance of the Council.
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