

Norwich City Council Annual Governance Statement 2024-25

Introduction by the Leader and Chief Executive

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

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

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

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

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

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

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

Signed:

MIKE STONARD

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

LOUISE RAWSTHORNE

Louise Rawsthorne
Chief Executive
Date: 26th September 2025

Background and Oversight of the Governance Framework

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

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

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

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

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

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

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

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

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

1) How we work to comply with good practice

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

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

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

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

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

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

Ensuring openness and comprehensive stakeholder engagement

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

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

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

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

Specific examples of stakeholder engagement include the following:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The review was scoped to reflect the following,

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

A tender was opened on February 2025 and the council is currently working through the process before awarding the contract.

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

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

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

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

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

Tracking of Outstanding Audit Recommendations

The process of monitoring the implementation of audit recommendations has continued to be improved during 2024-25. This has produced significant improvement in outcomes

and supported enhanced engagement and reporting upon delivery all the way from service delivery through to reporting progress to Members.

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

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

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

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

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

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

Election

By-elections

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

In May 2025 three city council and one county by-elections took place following resignations from councillors in the Bowthorpe ward, Sewell ward, Mancroft ward and Mancroft division. The scheduled county council elections were deferred by government order due to Norfolk being part of the priority programme for devolution and local government reorganisation.

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

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

Statutory changes to the Procurement Act

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

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

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

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

Risk Management

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

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

Internal Audit

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

In 2024/25 the Head of Internal Audit has reported one no assurance report relating to HR DBS checks and one limited report, relating to Democratic Services (Member Expenses). Four Audits relating to Unit4 (ERP) Controls, Non-Housing Commercial Property, Housing

Benefits and Council tax Reduction and Key Controls we all given the highest possible assurance level of 'Substantial'.

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

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

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

External Audit

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

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

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

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

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

Audit Committee

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

- Annual Report of the Audit Committee – this allows the committee to review and report upon its work during the previous year, linked to best practice approaches identified by the Chartered Institute of Public Finance & Accountancy (CIPFA).

- Learning lessons from failings in other authorities – a report outlining how the Council learns from the experiences of others, and particularly what can be learnt to avoid the failings of other Councils.
- Regular review of risk registers.
- Regular review of internal audit activity
- Review of Cyber Assurance.
- The appointment of an independent member of the committee with experience and expertise in matters relating to the Audit Committee's terms of reference. Work is also progressing with the recruitment of an additional independent member for the audit committee.

Advisory work

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

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

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

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

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

External Regulators

The council continues to ensure that its accreditation to collect electronic card payments in a secure way is maintained in accordance with the relevant standards. The Payment Card Industry Data Security Standard (PCI DSS) is an information security standard designed to reduce payment card fraud by increasing security controls. Public Services Network (PSN) is the standard to allow the council to share Government data (e.g. DWP). Compliance is overseen by the council's data controller and in March 2025 they reported that accreditation had been maintained with no significant data breaches in the previous (Q4 2025) quarter.

Statutory Officers

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

Operational & Strategic Boards

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

The work of partners and in partnership with others

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

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

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

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

Peer Review

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

4) Information Governance

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

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

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

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

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

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

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

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

The Council has in place an Information Security Incident Plan for the internal reporting and management of potential personal data breaches. Internal breach reporting

procedures are made known to all officers and elected members through training and the Council's Intranet.

Incidents Logged

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

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

This figure is comparable to:

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

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

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

Data Protection and Subject Access Request Performance

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

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

ICO Complaints

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

- IC-340134-L3R7. Relates to correspondence sent under Civica process 9877060; in which the requester sought an Internal Review under the FOIA following a response they received under a Councillor Enquiry. It was the view of the Council that this request should not be considered under the FOIA. The ICO recognised the processes for Councillor Enquiries but deemed that "from the Commissioner's perspective there are not relevant to the question of compliance with the FOIA." The Council also sought to apply an exemption for future publication. The ICO recommended the Council consider disclosing the withheld information to the complainant or otherwise reiterate our intention to exempt the information as for future publication. In response we released the data to the complainant, whilst confirming that the information remains in draft and is intended for future publication. The complainant confirmed that the information was satisfactory, after which the ICO confirmed that the case was closed with no further action necessary.

Individual Right Requests

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

Freedom of Information & Environmental Information Regulations

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

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

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

Tribunal Decisions

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

Investigatory Powers

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

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

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

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

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

Compliance

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

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

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

2023 -2024 Action Plan Outstanding Matters – Updates

Updates on Issues from previous Annual Governance Statement Action Plan

(CORP number refers to Corporate risk register item)

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

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Issues & challenges identified	Lead Officer	Target implementation date	Update
			<p>monitor its progress.</p> <p>A new Corporate Performance Framework has been developed as part of this; it will specify a range of performance measures, baselines, and targets, allowing the council to evaluate and monitor how well it is working towards delivery of the outcomes set out in its new plan. This will be translated into an annual Corporate Business Plan.</p> <p>New target implementation date is February 2025, albeit some elements will be piloted ahead of this date.</p>
<p>Financial Procedure Review</p> <p>Accompanying the constitution, the Council has a set of detailed financial procedures outlining how transactions should be undertaken. This document has not been reviewed for some time.</p>	Interim Chief Finance Officer	<p>31 July 2023</p> <p>Revised target December 2024</p>	<p>Completed</p> <p>Following on from the review of the Financial Regulations, the review and update of the Financial Procedures is now complete.</p>

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Issues & challenges identified	Lead Officer	Target implementation date	Update
Commercial Debt Policy The Council's approach to collection of commercial debt has not been reviewed for some time. It is intended to undertake this review during the year.	Interim Chief Finance Officer	2024	Completed
Counter-fraud, whistleblowing, and money laundering policies. The suite of policies the Council uses to support its approach to reducing the risk and incidence of fraud in the organisation, including whistleblowing and money laundering, will be subject to review during the year	Interim Chief Finance Officer	31 March 2024	Completed

New actions for 2024/2025

(CORP number refers to Corporate risk register)

Issues & challenges identified	Lead Officer	Target implementation date	Update
Anti-fraud and corruption, whistleblowing, and anti-money laundering policies.	Interim Chief Finance Officer	30th June 2025	Completed

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

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Issues & challenges identified	Lead Officer	Target implementation date	Update
			<p>and Shareholder Panel. The Business Plan was evaluated by Shareholder Panel, comments made and is due to be considered by Scrutiny and Cabinet in July 2024.</p> <p>Financial performance for 2024/25 has improved as have other performance metrics.</p> <p>Audit Committee received the internal audit assurance map in September 2024.</p>
<p>Company Trading Environment (CORP34). With the current economic climate and the on-going potential challenges for Local Government the Council needs to establish the level of financial risk it is exposed to. The Council therefore concluded that it needed to review how effectively it is delivering housing developments via Lion Homes to ensure that it is adopting the</p>	CEO/ Major Projects Director	July 2024	<p>Completed</p> <p>The review was completed within 2024 – 2025 however changes in circumstances at the beginning of 2025 resulted in further review of the options, culminating in the Cabinet decision in July 2025 to implement a Members Voluntary Liquidation.</p>

Issues & challenges identified	Lead Officer	Target implementation date	Update
optimum solution whilst minimising risks.			
Regulatory Services (CORP17) The Council is a regulatory authority for Houses in Multiple Occupation and their licensing under the Housing Act 2004. During 2023/24 management became aware of non-compliance in their HMO Licensing activities. These issues were immediately addressed.	Executive Director Development and City Services	December 2024	Complete Business processes continue to be reviewed to support more efficient and effective working, including the implementation of an information system that will digitise all records and bring them into a single location.
Cyber Threats (CORP07) All democratic governments during election years should expect increased interference from hostile nation states. Artificial intelligence (AI) will almost certainly make cyber-attacks against the UK more impactful because threat actors will be able to analyse exfiltrated data faster and more effectively and use it to train AI models.	Head of Customers IT and Digital Infrastructure Security and Support Manager. Information Governance Manager	Ongoing due to the need to continually update measures taken and resilience.	In progress, further planned actions include the following, Move towards a position where we "assume compromise" of devices and architect solutions to make it as difficult as possible for threat actors to exfiltrate data and move laterally across network. Research expansion of Indicator of Compromise detection with

Issues & challenges identified	Lead Officer	Target implementation date	Update
<p>AI will almost certainly increase the volume and heighten the impact of cyber-attacks over the next two years.</p> <p>AI lowers the barrier for novice cyber criminals, hackers-for-hire, and hacktivists to carry out effective access and information gathering operations. This enhanced access will likely contribute to the global ransomware threat over the next two years.</p>			<p>distributed honeypots, ransomware canaries; host-based firewalls on devices to reduce opportunity for lateral movement; enhancing System Event Monitoring based on emerging threats.</p> <p>Make it difficult for threat actors to remain undetected, focussing on detection.</p> <p>Isolate vulnerable devices to reduce the impact of an incident. Assess the Cyber Assessment Framework (CAF) which provides guidance for government bodies responsible for vitally important services to enhance our services.</p>
<p>Oversight of the cost of interim and agency staff (CORP31)</p> <p>The cost of temporary staffing arrangements has been identified as an area where more</p>	Chief Executive	December 2024	<p>Completed</p> <p>The successful recruitment to several key posts is allowing interim staff to leave the organisation following a</p>

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Issues & challenges identified	Lead Officer	Target implementation date	Update
<p>focussed oversight is required.</p> <p>The council has in place interims for valid reasons including the need for specialist support to projects and to cover key posts where recruitment has been unsuccessful; however, the cost of those temporary arrangements and their length of tenure indicates that the council may not be achieving value for money.</p>			<p>suitable handover period.</p> <p>Regular oversight at the most senior level in the organisation is also leading to further challenge on the need for temporary staff. Clear exit strategies are being developed to reduce the number and therefore the overall cost of those temporary arrangements over the course of the year.</p> <p>The issues leading to the need for temporary staffing are also being explored to understand the need for additional recruitment and retention measures.</p> <p>A vacancy management panel has been established and meets bi-weekly to review and challenge all requests to proceed with recruitment, regardless of whether that is undertaken on a</p>

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Issues & challenges identified	Lead Officer	Target implementation date	Update
			temporary or permanent basis.
Livestock Market The council is under an obligation to use its reasonable endeavours to secure an alternative site for the Livestock Market. Currently legislation requires this to be within the Norwich City boundary; however, the lack of suitable sites means that the council is seeking to amend the act through a private bill to allow it to be held outside the city's boundary. Failure to successfully achieve the change will expose the council to a range of financial and other risks in keeping the existing market maintained and needing to continue to seek alternative provisions in line with the agreement with the freeholder and according to the Act.	Director of Major Projects	July 2027	In progress Parliamentary assent has been received to change the 1988 Norwich Act and progress is being made to identify a suitable alternative site for the Livestock Market.
Nutrient Neutrality (NN) (CORP18) The council's ability to determine planning	Executive Director Development and City Services	October 2024	Complete The Council has now joined the Norfolk

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Issues & challenges identified	Lead Officer	Target implementation date	Update
<p>applications, which result in an increase in overnight accommodation, continues to be adversely impacted by NN.</p> <p>The Council has its own approved scheme and continues to evaluate whether it should join the Norfolk Environmental Credits Ltd (NEC) joint venture partnership. Stalled development presents several financial and reputational risks to the council.</p>			<p>Environmental Credits Limited joint venture partnership, but continues to monitor the issue and impact of nutrient neutrality.</p>
<p>Anglia Square redevelopment</p> <p>Following the withdrawal of Weston Homes from delivery of the approved scheme the future of the site and in particular the council's desire to see wholesale redevelopment of that area is under threat.</p> <p>Failure to achieve redevelopment as envisaged has the potential to impact on other sites in the city and has wider issues for the council.</p>	Director of Major Projects	March 2026	<p>Complete</p> <p>The council purchased the site in 2024 using grant funding from Homes England.</p> <p>The council continues to work on the site with planned demolition works funded by Homes England due to commence in 2025.</p> <p>The council has established an investment partnership to redevelop the site.</p>

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Issues & challenges identified	Lead Officer	Target implementation date	Update
Information Governance The Council plans to further strengthen our existing IG framework through the implementation of a 'Data and Information Strategy' and a 'Data Ethics Policy'.	Information Governance Manager SIRO – Executive Director Resources	March 2026	In progress The Data and Information Strategy document has been published. The Data Ethics Polciy is currently being drafted for planned publication in the financial year 2025-26.
Construction issues with property in the City In late 2023 condition survey work picked up that a building in the City Centre which the Council had recently taken ownership of had issues with its construction which resulted in it being contrary to building regulations.	Executive Director Development and City Services	April 2026	In progress Measures were undertaken in early 2024 to address immediate deficiencies and appropriate regulatory authorities are now content with the state of the building in the medium term. Further work is ongoing on establishing and costing the full programme of works to permanently rectify all issues with the building.
Nutrient Neutrality (CORP18) Nutrient Neutrality has hugely impacted on planning applications and fee income.	Executive Director of Resources	March 2026	In Progress Norfolk Environmental Credits (NEC) have a small and steady supply of credits.

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Issues & challenges identified	Lead Officer	Target implementation date	Update
			<p>We have started to assign credits to Norwich developments.</p> <p>NEC are currently unable to meet demand for large scale development. However, they are looking at further sources of credits.</p>
<p>Devolution and Local Government Review</p> <p>In December 2024 the government announced its plans for devolution and local government reorganisation. In Norfolk, where there are county and city/district councils, the aim is to create single-tier unitary councils which will deliver all council services across an area.</p> <p>Work is underway across Norfolk to explore what a new model for local government might look like.</p>	CEO and ELT	September 2025	<p>In Progress</p> <p>The City Council along with 5 other districts are working to submit a three Council option in September 2025.</p> <p>Workstreams have been set up across the council. Initial tasks have centred around data requests.</p>
<p>Risk Management Strategy and Policy</p> <p>During 2024 and early 2025 work was undertaken to review and update</p>	Interim Chief Finance Officer	January 2026	<p>In Progress</p> <p>The new risk strategy and policy was approved by audit committee in June 2025.</p>

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Issues & challenges identified	Lead Officer	Target implementation date	Update
the council's risk management strategy and policy, including the production of a risk appetite statement that will underpin and support decision making about the future management of risks.			<p>The strategy and policy will be presented to cabinet for formal approval and adoption by the council.</p> <p>Further work will be undertaken to refresh the risk assessment templates and registers, alongside briefings for managers during 2025 – 2026++</p>
<p>HR Employee DBS checks (CORP09) To provide assurance that vulnerable adults and children at risk of harm or abuse if inappropriate staff are appointed to roles.</p> <p>Reputational damage and undermining of public confidence in the Authority caused by failure to meet statutory requirements in relation to DBS checks.</p>	Executive Director Resources	May 2025	<p>In Progress</p> <p>The in-progress internal audit recommendations are being followed up and progress tracked on the Audit recommendation Tracker.</p>



Norwich City Council

Code of Corporate Governance

July 2025

What is corporate governance?

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

What does good governance mean to us?

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

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

What is the purpose of this Code of Corporate Governance?

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

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

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

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

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

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

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

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

What makes up the Code of Corporate Governance

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

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

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

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

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

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

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

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

Principle B – Ensuring openness and comprehensive stakeholder engagement

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Norwich City Council Governance Framework on a page

