

South Norfolk Council

Annual Governance Statement

2025/26

1. Executive summary

This Annual Governance Statement (AGS) summarises the outcome of South Norfolk Council's review of the effectiveness of its governance arrangements, including the system of internal control, for the year ended 31 March 2026. It is informed by management assurance statements, statutory officer oversight, internal audit work and the conclusions of external audit and other review activity.

Overall opinion (fit for purpose): Based on the evidence reviewed, the Council concludes that its governance arrangements were fit for purpose during 2025/26. "Fit for purpose" means that the Council's governance arrangements, including the core arrangements set out in our Code of Corporate Governance, were operating effectively and supported delivery of our planned outcomes and responsibilities for value for money and best value

Key conclusions:

- Governance arrangements were generally operating effectively, with assurance obtained through management, risk/compliance arrangements and internal audit.
- The review identified the following priority areas for improvement and continued focus in 2026/27:
 - Recording of Delegated Decisions
 - Implementation of Internal Audit Recommendations
 - Completion of Equality Impact Assessments

Governance outlook and commitment: The Council will maintain a focus on governance resilience in 2026/27, including ensuring that governance remains robust and understandable as the organisation responds to key risks and changes.

2. Scope of responsibility

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

In discharging this overall responsibility, South Norfolk Council is responsible for putting in place proper arrangements for the governance of its affairs, facilitating the effective exercise of its functions, and making proper arrangements for the management of risk.

As part of its Constitution, South Norfolk Council has approved and adopted a code of corporate governance, which is consistent with the principles of the CIPFA/SOLACE Framework "Delivering Good Governance in Local Government". In May 2024, the Council adopted a revised Code of Corporate Governance which has been updated to reflect the latest best practice guidance. This Annual Governance Statement is reflective of the Code.

A copy of the Code is available on our website, within the Constitution, and can be downloaded [here](#).

This statement explains how South Norfolk Council has complied with the Code and also meets the requirements of regulation 6 (1) of the Accounts and Audit (England) Regulations 2015 in relation to the publication of a statement on internal control and accompanies the 2025/26 Statement of Accounts of the Council. The Annual Governance Statement is subject to detailed review and approval by the Finance, Resources, Audit and Governance Committee.

3. The purpose of the Governance Framework

The governance framework comprises the systems and processes for the direction and control of the authority and its activities through which it accounts to, engages with and leads the community. It enables the authority to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate, cost-effective services.

The system of internal control is a significant part of that framework and is designed to manage risk to a reasonable level. It cannot eliminate all risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of South Norfolk Council's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

The governance framework has been in place at South Norfolk Council for the year ended 31 March 2026 and up to the date of approval of the statement of accounts.

4. The Governance Framework

An annual review of the Governance Framework at South Norfolk Council was completed prior to the preparation of the Annual Governance Statement, with key officers completing full assurance statements for their area of responsibility, and these being signed off by the relevant member of the Corporate Leadership Team (CLT). These are in place to ensure the governance arrangements across the Council are adequate, and to also recognise where any further work needs to be done.

The Code of Corporate Governance was in place for the 2025/26 financial year. This Code is the framework of policies, procedures, behaviours and values which determine how the Council will achieve its priorities and is based upon the seven principles of the International Framework for Corporate Governance in the Public Sector.

The Council's Vision and Priorities:

For the year 2025/26, South Norfolk Council's vision and priorities were set out in the Strategic Plan 2024-2028:

THE VISION: Build a future where our community thrives, individuals are inspired, and the quality of life is continuously enhanced.

OUR PRIORITIES:

1. Enhancing our environment
2. Growing a prosperous economy
3. Enriching our communities
4. Moving with the times

The vision and priorities are communicated through the Strategic Plan, plus regular briefings, press releases, website and the Link magazine, which is delivered twice a year to every household and business in the District.

From 1 April 2024, the Council adopted a new Strategic Plan covering the period 2024-2028 and a Delivery Plan covering 2024-2026. The Delivery Plan has since been updated and agreed by Council in February 2026.

The Delivery Plan describes our intended activities for the 12 months from April to March each year to support the priorities set out in the Strategic Plan. This plan is produced as an integrated process with the Council's annual budget setting and Medium-Term Financial Plan revision. The Strategic Plan 2024-2028, and the Delivery Plan 2026-2028 can be accessed [here](#).

Review of the Council's Governance Arrangements:

The Council regularly reviews its organisational structure as part of aligning resources with demand to deliver the priorities above. The Council's collaboration with Broadland District Council established one officer team across the two Councils, which includes a Corporate Leadership Team (CLT), consisting of the Managing Director, three Directors, the Monitoring Officer and the Section 151 Officer. CLT is also supported by eight Assistant Directors.

Measuring the Quality of Services for Users and ensuring they are delivered in accordance with the Council's objectives and best use of resources:

The 4-year Strategic Plan sets out our priorities together with targets for success over this time. The 2026-2028 Delivery Plan outlines the proposed activities needed to achieve the Council's strategic aims set out in the Strategic Plan and sets delivery measures to track performance against achieving key ambitions. The delivery measures are tracked and reported in quarters 2, 3 and 4 to Cabinet as part of the Performance Framework.

Between February and March, staff personal objectives are set for the year and reflect the proposed activities they will be working on from the Delivery Plan. These personal

objectives are reviewed regularly during the year and are normally assessed as part of annual staff performance reviews in March/April each year.

Defining and Documenting Roles and Responsibilities of Councillors and Officers and how decisions are taken:

The Council's constitution, Scheme of Delegation, Local Member Protocol, Protocol on Member / Officer relations, Contract Procedure Rules, Rules for Financial Governance and Rules of Procedure set the framework in which the organisation makes decisions.

Codes of Conduct Defining Standards of Behaviour for Councillors and Officers:

The Council operates Codes of Conduct for Councillors and Officers, with clear processes embedded to respond to any concerns raised regarding the standards of behaviour. The Council has adopted the Local Government Association Model Councillor Code of Conduct, which provides a robust framework for standards amongst members. Regular training is provided to ensure a clear understanding of expectations under both codes.

The Council conforms to the governance requirements of the CIPFA Statement on the Role of the Chief Financial Officer in Local Government (2016):

The Rules for Financial Governance explain the statutory duties of the Section 151 Officer including the responsibility under direction of the Cabinet for the proper administration of the Council's financial affairs. The Council's governance arrangements allow the Section 151 Officer to bring influence to bear on all material business decisions. The Section 151 Officer supports the CLT and has the authority to bring matters directly to the attention of the Managing Director if required. Regular specific meetings are also held to discuss matters relating to the Section 151 role with the Head of Paid Service and the Monitoring Officer.

CIPFA Financial Management Code:

The Council has assessed itself against the CIPFA Financial Management code and has concluded that it complies with the key requirements therein.

The Finance, Resources, Audit and Governance Committee:

The Finance, Resources, Audit and Governance Committee met regularly during the year. Its key tasks are to monitor the work of Internal and External Audit, support risk management, to approve the statutory accounts, and to oversee the internal and external audit work in supporting the production of this Annual Governance Statement.

Ensuring Compliance with Laws and Regulations, Internal Policies and Procedures:

Responsibilities for statutory obligations are formally established. The Head of Paid Service disseminates statutory instruments to Managers responsible for acting on them. The relevant professional officers are tasked with ensuring compliance with appropriate policies and procedures to ensure all Officers work within them.

Decisions to be taken by Councillors as part of the Council's Committee processes are subject to a rigorous scrutiny process by the Monitoring Officer, Section 151 Officer and in most cases CLT before they are considered by Cabinet or Full Council.

Assistant Directors have completed an Assurance Statement covering key governance aspects with their area of responsibility.

Whistle-blowing Policy and Investigating Complaints:

Employees, councillors and others who deal with the Council are often the first to spot things that may be wrong or inappropriate at the Council. A Whistle-Blowing Policy is in place to provide help and assistance with such matters. There is also a formal complaints procedure operated as part of the Council's performance management framework.

Tackling Fraud and Corruption:

The Council has a Counter Fraud, Corruption and Bribery Strategy in place to ensure that we can deliver against our priorities whilst minimising losses to fraud, corruption, and bribery.

Each internal audit undertaken recognises fraud risks and assesses the adequacy and effectiveness of the controls in place to mitigate such risks and an Annual Fraud Return is provided to the External Auditor which summarises the Head of Internal Audit's views on risk of fraud at the Authority. In addition, the Monitoring Officer, the Section 151 Officer and the Chair of the Finance, Resources, Audit and Governance Committee complete such statements on an annual basis.

Development Needs of Members and Officers:

Members

There is a 4-year Member training programme in place for Members aimed at supporting Councillors in their role and ensuring Councillors can take on all aspects of their role confidently and legally. Training is provided through a mixture of service delivery, via internal staff, experts in the field and external trainers such as Richard Wills Training Associates and Link Support Services. In 2025/26, the following Member training took place:

- A session to demonstrate to AI Co-Pilot
- A briefing session on Local Government Reorganisation
- A briefing session on Regulatory Services
- Licensing Committee
- Planning Training (3 separate sessions)
- Operation Ford – A session provided by Norfolk Constabulary
- Shareholder Committee
- Various bite size training sessions relating to Finance, Resources, Audit and Governance Committee
- Leadership Training for Cabinet members
- Cyber Security bite size sessions
- A range of training on Skillgate (the Council's internal leaning platform)

Officers

The Council has made extensive investment in training in line with its Learning and Development Strategy for staff. Staff Training is delivered in various ways including via our digital learning platform that allows staff to undertake learning remotely at a time that is convenient for them, and at “in person” training events.

An extensive onboarding programme is in place to ensure that officers have the best possible start with the Council and understand the culture and values of working within a local authority setting.

A management development programme remains in place and has been further improved through engagement with existing managers who have helped shape the programme. The programme includes a mix of internal and externally led subject areas and includes the opportunity for aspiring managers to take part in the programme and develop future skills. Myers Briggs Type Indicator (MBTI) development is also available to teams and managers to enable officers to better understand themselves and in turn work more effectively with colleagues and teams across the Councils.

The Councils have also developed a “MatchFit” programme, which provides training for all staff to ensure they are as prepared as possible for the opportunities and challenges Local Government Reorganisation will bring.

Investment has also been made in the Council’s Apprenticeship and Graduate schemes ensuring that we are investing in future skills and providing a development pathway to colleagues at the early stages of their career or in the process of retraining.

Establishing Communication with all Sections of the Community and Other Stakeholders:

The Council works with the County Council, other Norfolk District Councils, the Police, NHS, Central Government departments, businesses, and voluntary and community groups.

The Council consults with members of the public through a number of avenues from workshops, telephone calls, social media channels and the website, to gauge public opinion on a number of issues such as shaping the budget and the development of the Local Plan. The Council, alongside Broadland District Council, has established a ‘Customer Insights Group’, which is made up of residents and those who work in the districts. This Panel will provide valuable feedback on services with a view to ensuring continued improvement and a first-class customer experience.

Good Governance Arrangements with Partnerships:

Partnership arrangements take the form of Service Level Agreements. These are reviewed as part of the budget setting process and in advance of the date of cessation. The Council maintains a formal protocol on how it enters into funding arrangements with voluntary and third sector organisations.

The CIPFA Framework for Corporate Governance places a high degree of emphasis on partnership working. In practice, the Council takes a collaborative approach to working, recognising that there are a variety of means to engage with third parties.

Governance of project/programme delivery:

The Council has further embedded the project and programme management approach via the Project Management Office, with transformation projects and programmes being governed through a portfolio approach. Staff have been trained in project management and work within services to deliver projects.

5. Roles in assessing the effectiveness of the Councils' governance arrangements

The Role of the Council

South Norfolk Council has responsibility for conducting, at least annually, a review of the effectiveness of its governance framework including the system of internal control. The review of effectiveness is informed by the work of the Managers and Councillors within the authority who have responsibility for the development and maintenance of the governance environment, Internal Audit's annual report, and by comments made by the External Auditors and other review agencies. Full Council approve the Revenue and Capital Budget and the Treasury Management Strategy annually.

The Role of the Cabinet

The Cabinet agreed a range of strategies and policies during the year, including the Treasury Management Strategy, the Medium-Term Financial Strategy and recommending the Revenue and Capital Budget. Cabinet regularly received reports on performance, risk and financial positions. Policy development is delegated to Policy Committees with Cabinet making the final decisions or making recommendations to Council if appropriate.

The Role of the Finance, Resources, Audit and Governance Committee

The activity of the Committee during the financial year is outlined at part 3 of this statement. The Committee has also ensured that it is satisfied that the control, governance and risk management arrangements have operated effectively. The work of the Finance, Resources, Audit and Governance Committee is summarised in an Annual Report to Council.

The Role of the Scrutiny Committee

The Scrutiny Committee can undertake any work relating to the four key principles of scrutiny as follows:

- Hold the Executive to account (Call-In of Reports before final decision)
- Performance management
- Assist policy reviews
- Internal/external scrutiny

The work of the Scrutiny Committee is summarised to Full Council in an Annual Report.

Role of the Monitoring Officer

As of January 2026, the Council appointed a new Monitoring Officer. The Monitoring Officer has the specific duty to ensure that the Council, its officers, and its elected Councillors, maintain the highest standards of conduct in all they do. The Monitoring Officer's legal basis is found in Section 5 of the Local Government and Housing Act 1989, as amended by Schedule 5 paragraph 24 of the Local Government Act 2000. The Monitoring Officer has three main roles:

- To report on matters they believe are, or are likely to be, illegal or amount to maladministration (such a report has not been required).
- To be responsible for matters relating to the conduct of Councillors and Officers.
- To be responsible for the operation of the Council's Constitution.

The Monitoring Officer is supported in their role by the Council's legal service, which is provided by Birketts, and the Deputy Monitoring Officers.

The Role of the Chief Financial Officer

The Assistant Director Finance is designated as the Section 151 Officer for the purposes of Section 151 of the Local Government Act 1972 and is responsible for the proper administration of the Council's affairs. This statutory responsibility cannot be overridden. Responsibilities include:

- Setting and monitoring compliance with financial management standards
- Advising on the corporate financial position and on the key financial controls necessary to secure sound financial management.

Section 114 of the Local Government Finance Act 1988 requires the Section 151 Officer to report to the full Council, Cabinet and External Auditor if the authority or one of its officers:

- Has made, or is about to make, a decision which involves incurring unlawful expenditure
- Has taken, or is about to take, an unlawful action which has resulted or would result in a loss or deficiency to the authority
- Is about to make an unlawful entry in the authority's accounts.

The Section 151 Officer has not been required to make such a report.

The Role of Internal Audit

All audits are performed in accordance with the good practice contained within the Public Sector Internal Audit Standards (PSIAS) 2013. Internal Audit report to the Finance, Resources, Audit and Governance Committee and provides an opinion on the system of internal control, which is incorporated in the Head of Internal Audit's Annual Report and Opinion 2025/26.

Internal Audit is arranged through a consortium, Eastern Internal Audit Services, which comprises Breckland, Broadland, North Norfolk, Norwich City, South Norfolk and Great Yarmouth Borough Councils and the Broads Authority. The Head of Internal Audit is employed by South Norfolk Council and the operational and field management staff are employed by an external provider, TIAA Ltd. Over the last year some of the audit fieldwork and reporting has also been provided by BDO and Hertfordshire County Council as the service explores different delivery models.

In addition, the Head of Internal Audit role only is provided to the Borough of Kings Lynn and West Norfolk Council.

The Internal Audit Service assesses itself annually to ensure conformance against the Global Internal Audit Standards and are also required to have an external assessment every five years. The most recent external assessment in January 2023, concluded that the internal audit service conforms to the professional standards and the work has been performed in accordance with the International Professional Practices Framework.

The Role of External Review Bodies

Ernst & Young LLP were appointed by Public Sector Audit Appointments (PSAA) as the Council's external auditors. The auditors give their opinion on whether the financial statements of the Council give a true and fair view of the financial position as at the year end and of the income and expenditure for the year then ended; and they also provide an opinion on the Council's arrangements to secure economy, efficiency and effectiveness (Value for Money). The Council takes appropriate action where improvements need to be made.

Effectiveness of Risk Management

A risk management policy is in place which has recently been revised and approved by Cabinet for adoption. The Finance, Resources, Audit and Governance Committee have oversight of the strategic risks, which are also considered by the Cabinet on a quarterly basis and committee members continued to ask challenging questions and raise issues on matters before it.

Effectiveness of Other Organisations

Big Sky

The Council established a group structure in the 2015/16 financial year, with all companies held under Big Sky Ventures Ltd. The Big Sky Ventures Ltd Board receives quarterly reports on the company's performance and carries out an annual review.

From 2024/25, the Directors of Big Sky Ventures Ltd began providing quarterly reports to the Council's Finance, Resources, Audit and Governance Committee (FRAG) on Group performance and the annual business plan for the year ahead. Following a governance review carried out during 2024/25 and into 2025/26, and subsequent reports to Scrutiny and FRAG, Council agreed in July 2025 a set of recommendations to align the governance of the Group's companies with best practice, including a

review against the Local Partnerships “Local Authority Company Review Guidance”. As a result, there were changes to directorships across the Group, including the appointment of two new Directors to the holding company and individual companies, and the removal of Statutory Officers and Members from company boards.

In line with best governance practice, a Shareholder Board was established in February 2026, replacing FRAG in overseeing the governance and performance of the Big Sky Group. This includes monitoring risks associated with the delivery of St Giles Park and future development sites. During the year, Council also agreed a new funding model for Big Sky Developments Ltd to better align with the cash-flow requirements of the development industry. The Council’s Constitution sets out the Shareholder Board’s remit and membership, and its advisory role to the Shareholder’s Representative appointed by Council.

Norfolk Environmental Credits Ltd

In March 2022 Natural England imposed constraints on the building of dwellings due to the nutrients in waterways and rivers. One of the most significantly affected areas is Norfolk where multiple Districts have been unable to grant planning permission for new homes, leading to a backlog of approximately 16,000 new homes.

A number of Norfolk Authorities agreed to the establishment of a Joint Venture, initially with Anglian Water, to provide a solution that would assist in unlocking the halt on development. Norfolk Environmental Credits was incorporated in January 2023 as a company limited by guarantee to provide a range of environmental credits, initially focusing on nutrient neutrality.

Breckland, Broadland, North Norfolk, Norwich City and South Norfolk District Councils are Members of the Joint Venture.

Governance arrangements for the Joint Venture were developed with the advice and assistance of Birketts. Directors of the Company are Officers from each Council, and the Board of Directors must meet a minimum of four times a year, currently this is monthly. A Member Group consisting of a Shareholder Representative from each member Council of the Joint Venture has also been established and meets as required to discharge matters reserved to the Members. The Company started trading nutrient neutrality credits in February 2024.

Governance of Companies

It is critical that the Council ensures that good governance is in place from a client side (i.e. the Council). A review has been completed in 2025/26, following the Local Partnerships “Local Authority Company Review Guidance” and reported to Scrutiny and FRAG. All recommendations as a result of the review, have either been implemented or are in the process of being implemented.

6. Our assessment of effectiveness

How the review was conducted

The annual review of governance was coordinated by the Monitoring Officer and considered by the Corporate Leadership Team. It drew on:

- Quarterly Assurance Statements from Assistant Directors (AD) and senior managers (including evidence and actions), with quarterly updates on partial compliance. The Assurance Statement asked specific questions about policy and procedure, effectiveness of key controls, alignment of services with the Delivery Plan, human resources, finance, risks and controls, health and safety, procurement, insurance, information technology, data protection, freedom of information, business continuity, partnerships and equalities. A yes / partial / no response was required, with evidence and action needed to be noted. Each AD also needed to note any issues that they felt represented a significant control item or governance issue.
- The Council's risk management framework and reporting to Cabinet and the Finance, Resources, Audit and Governance Committee;
- Internal Audit's work during 2025/26 and the Head of Internal Audit's annual opinion (once finalised);
- External audit conclusions and other external review activity relevant to governance;
- The effectiveness of governance across significant partnerships and companies (including Big Sky and Norfolk Environmental Credits governance arrangements).

Results of the review

The review considered whether governance arrangements were adequately aligned to support delivery of planned outcomes in the Strategic Plan and Delivery Plan, and whether they supported the Council's responsibilities for value for money/best value. The review also considered whether the Council's governance arrangements (as set out in the Code of Corporate Governance) were operating effectively in practice and continued to support the principles of good governance. Where arrangements were not operating as effectively as intended, these have been reflected in the AGS action plan. Crucially, the AGS has highlighted that there are **no significant governance issues** and governance arrangements are mainly consistent across the Council.

Where our governance needs to improve

How we improved our governance arrangements in 2025/26 -

In 2025/26 the Council progressed governance improvements identified in the previous year's AGS and strengthened arrangements in the following areas:

Procurement (actions now closed) – Procurement was raised by a number of services as an issue in both 2022/23 and 2023/24. The service was being overseen through a procurement consortium; however, the support arrangements were not working effectively. In response to this, the Council moved to a new Procurement partner in January 2025 (East Suffolk Procurement Service) and training has been provided to those officers involved in procurement. No significant issues have since been reported by services, therefore this is now closed.

Budget monitoring (actions now closed) – In addition to the action taken and reported upon in the previous year, there have been further improvements made over recent months, with tools (such as new Teams channel) and training in place to increase the understanding and increase awareness of the role of budget managers and Finance Business Partners. No significant issues have since been reported by services, therefore this is now closed.

Issues that will continue to be monitored (through AGS action plan) -

Delegated Decisions – A review of the recording of delegated decisions has taken place and has resulted in new processes being put in place. Officers have been informed and whilst awareness has increased and the recording of decisions has improved; it is felt necessary to continue to closely monitor this issue.

Outstanding Internal Audit Recommendations – Some managers highlighted this is an area whereby recommendations were not always implemented in line with the agreed timeline. This is something that the Section 151 Officer and Monitoring Officer have kept a close eye on and in year improvements have been realised. This will continue to be monitored.

New issues identified in 2025/26 to be addressed (through AGS action plan) -

Equality Impact Assessments - It has been identified that Equality Impact Assessments are not always completed consistently or at an early enough stage in the development of new policies and projects. While this has not resulted in any significant issues to date, it is important that assessments are undertaken in a timely and proportionate way to ensure that the Council is meeting its Public Sector Equality Duty and fully considering the impact of its decisions on all communities.

Annual Governance Statement Action Plan for 2026/27

The review identified the following areas where governance needs to improve or where continued focus is required. These actions will be monitored through quarterly assurance updates, reported to Management.

Code of Corporate Governance Principle	Governance area	Issue	Action to be taken	Lead	Timeline
Implementing good practices in transparency, reporting, and audit to deliver effective accountability.	Recording of delegated decisions.	Further improvement and consistency required.	Embed updated process further into the organisation. Continued communication and training. Implement periodic compliance checks.	Monitoring Officer and Corporate Leadership Team collectively.	Ongoing with periodic checks.
Implementing good practices in transparency, reporting, and audit to deliver effective accountability.	Implementation of internal audit recommendation.	Timeliness of implementation not always achieved.	Strengthen tracking and escalation; management accountability for overdue actions.	Director of Resources and Corporate Leadership Team collectively.	Ongoing with periodic checks.
Implementing good practices in transparency, reporting, and audit to deliver effective accountability.	Equality Impact Assessments.	Equality Impact Assessments are not always being completed in a timely way or consistently for relevant new projects and policies. This is not considered a major risk but arrangements need tightening up.	Reinforce expectations and guidance for completing Equality Impact Assessments, ensure they are considered early for relevant new projects and policies, and introduce management oversight to improve timeliness and consistency.	Corporate Leadership Team collectively.	Ongoing through 2026/27

External Audit

The 2024/25 Accounts were signed off on 20 February 2026.

Like many local authorities affected by the national backlog of local authority external audits, these Accounts received disclaimed opinions as EY did not have the required resources available to complete all the detailed audit procedures that would be needed to obtain sufficient appropriate audit evidence to issue an unmodified audit opinion before the statutory backstop dates.

Internal Audit

The following opinion is provided by the Head of Internal Audit and was approved by the FRAG Committee on 24 July 2026.

“For 2025/26, I can provide ‘**Reasonable**’ assurance in relation to the framework of risk management, governance, and internal control.”

The detailed opinion can be found at: [260724 REP Internal Audit Annual Opinion Report 2025-26.pdf](#)

7. Assurance Statement

The review, as detailed above, provides strong evidence of good overall assurance of the Council’s system of internal control and that the arrangements are fit for purpose in accordance with the governance framework.

8. Review and approval of the Annual Governance Statement

The annual review of governance is coordinated by the Head of Governance & Monitoring Officer, involving senior managers across the Council and reviewed by the Corporate Leadership Team. This Annual Governance Statement is considered in draft by the Finance, Resources, Audit and Governance Committee and amended to reflect the Committee’s considerations and the views of the external auditor. The (revised) Annual Governance Statement is published with the Council’s annual accounts.

9. Certification

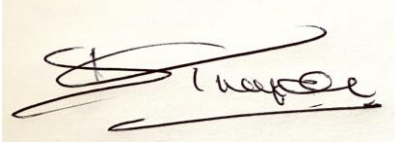
We are satisfied that appropriate arrangements are in place to address improvements in our review of effectiveness. Progress on these improvements and mitigation of risks will be monitored through the year and considered at our next annual review.



Daniel Elmer, Leader of the Council

A handwritten signature in black ink, featuring a large, stylized 'T' and 'H' that are interconnected.

Trevor Holden, Managing Director

A handwritten signature in black ink, featuring a stylized 'D' and 'T' that are interconnected, with the name 'Delme Thompson' written in a cursive script below.

Delme Thompson, Chair of Finance, Resources, Audit and Governance Committee