Eastern IFCA
Inshore Fisheries and Conservation Authority

Papers for a meeting of the
FINANCE & HR SUB-COMMITTEE

to be held at
EIFCA Offices, 6 North Lynn Business Village, Bergen Way, King's Lynn, PE30 2JG on

Tuesday 4th August 2026
at
1030 hours

Vision

The Eastern Inshore Fisheries and Conservation Authority will lead, champion and manage a sustainable marine environment and inshore fisheries, by successfully securing the right balance between social, environmental and economic benefits to ensure healthy seas, sustainable fisheries and a viable industry.

Meeting: **Finance and HR Sub-Committee**

Date: 4 August 2026

Time: 10.30 hours

Venue: EIFCA Offices, 6 North Lynn Business Village, Bergen Way, King's Lynn, PE30 2JG

Revised Agenda

1 Welcome - *Chair*

2 Apologies for absence - *Chair*

3 Declaration of Members' interests - *Chair*

Action Items

4 Minutes of the Finance & Personnel Sub-Committee meeting on 5 May 2026 (pg3)

5 Matters Arising - *Clerk*

6 Quarter 1 Payments and Receipts – *CEO / Joanne Sams* (pg9)

7 Quarter 1 Management Accounts – *CEO / Joanne Sams* (pg13)

8 Internal and External Audits Reports – *CEO* (pg16)

9 *To resolve that under Section 100(A)(4) of the Local Government Act 1972, the public be excluded from the meeting for items 10 and 11 on the grounds that it involves the likely disclosure of exempt information as defined in Part 1 of Schedule 12A of the Act.*

10 Cromer MCZ ARM project funding – *CEO / Senior MSO* (pg30)

Information Items

11 HR Update – *ACO(DD)* (pg36)

12 Any other urgent business

To consider any other items which the Chair is of the opinion are matters of urgency by reason of special circumstances, which must be specified.

Julian Gregory
Chief Executive Officer
Date: 20 July 2026

Finance & HR Sub-Committee

A meeting of the Finance & HR Sub-Committee took place at the EIFCA Offices, King's Lynn on 5th May 2026 at 1000 hours.

Members Present:

Cllr T FitzPatrick	Chair	Norfolk County Council
Cllr E Back	Vice Chair	Suffolk County Council
Cllr M Chenery of Horsbrugh		Norfolk County Council
Cllr K Robinson		Suffolk County Council

Eastern IFCA Officers Present:

J Butler	Assistant Chief Officer (DD)
Julian Gregory	CEO
Joanne Sams	Aston Shaw Accountants

FHR26/01 Welcome

The Chair welcomed members to the meeting.

FHR26/02 Apologies for absence

Apologies for absence were received from Cllrs Adams (NCC), Taylor (LCC) and Whittaker (LCC), and Ms Smith (MMO Appointee).

FHR26/03 Declarations of Members Interest

No Declarations of Interest were received.

FHR26/04 Minutes of the Finance and Personnel Sub-committee meeting held on 3rd February 2026

Members Agreed to accept the minutes as a true record of proceedings.

FHR26/05 Matters Arising

FHR25/45 MANAGEMENT ACCOUNTS: The CEO advised there were no matters arising, but he had been advised, in his absence at the last meeting, there had been discussion around the inclusion of a Balance Sheet on a quarterly basis. Members were reminded that from the next quarter there would be separate accounts for Revenue Accounts and Capital & Reserve Accounts rather than the current process of putting them all together. The intention being to make expenditure from Reserves clearer, with all Asset purchases being shown through the Asset & Reserve accounts.

FHR26/06 Quarter 4 Payments and Receipts

There were no notable highlights or exceptions in these accounts.

Members Agreed to Note the report.

FHR26/07 Quarter 4: Management Accounts

These figures showed the final quarter of the financial year indicating a notable underspend overall.
The majority of the underspend was attributable to savings in salaries due to gapped posts and several unexpected resignations.
Service charges were also showing an underspend as payment had been withheld whilst the expected level of service was provided.
Subscriptions for the year had included payment towards a national training officer which had not come to fruition. This was being addressed and it is anticipated that this will be in place during the current financial year.
Vessel costs were slightly over budget, in part due to a new trailer having been purchased to accommodate *FPV C-Runner* making her usable throughout the whole of the District. Vessel Fuel was below budget, again an indication of the reduced staff numbers making it difficult to get vessels to sea.
Additional income had been received from the Marine Debris Awareness Campaign and the sale of a vehicle.

Members Agreed to note the Management Accounts

FHR26/08 Annual Statement of Account for the year ending March 2026

Ms Sams provided Members with a brief summary of the Balance Sheet.
The CEO then advised Members of the proposed movement of surplus funds into reserves. The Vessel Replacement Fund had been increased by the Asset Replacement payment made by the funding authorities, funds from a FAP were put into the FAP Reserve, £50k of the underspend was put into the IT Reserve to cover the cost of moving the Authority's IT to a 'cloud' based system with a new provider, the remainder of the underspend was put into the Operational Fund Reserve which was a general fund that could be drawn on for exceptional matters.

During the course of the year the operational fund had been reduced by £150k which was the sum outstanding towards the upgrade of the moorings at Sutton Bridge, which provided EIFCA with long terms cost free moorings, whilst the lease agreement had taken several years to finalise it was now reaching a conclusion.

Money held in the National IFCA fund was not money which belonged to Eastern IFCA but funds from Defra held on behalf of all IFCAs. Additional funds would be placed in this fund in the near future, which would then be paid over to AIFCA for various workstreams when invoiced.

Members considered and discussed the accounts in general.
Having noted the surplus was higher than anticipated the CEO advised that whilst the agreement had been to increase levies by 12.5 % for 2026-27 and potentially for 2027-28, it now appeared more likely that the increase for 2027/28 would be in line with inflation.

Members Resolved to:

- **Approve the Statement of Accounts for submission for external examination**
- **Authorise the Chairman and Chief Executive to sign the Annual Return before submission to the auditors for review.**
- **Authorise in accordance with the Authority's Financial Regulation 3.4, transfers of funds to and from 'ear-marked' reserves as outlined in the Statement of movement in reserves.**

Proposed: Cllr Back
Seconded: Cllr Robinson
All Agreed

FHR26/09 Post Grade Change

Members were advised the purpose of the paper was to note the changing of the title of Senior Skipper to Senior IFCO (Marine) and to create a new grade 7 IFCO post.

ACO (DD) Butler provided members with the rationale for the proposed suggestions, particularly the need for a skipper whose main responsibility would be the operation of PIV as it took additional knowledge and experience to skipper it.

The role of Senior IFCO (Marine) would oversee all the vessels with particular attention on maintenance and coding of vessels which was very time consuming, as well as being a warranted officer and capable of skippering PIV.

The suggested new Grade 7 role would bridge the gap between Grade 6 and SO, which in the first instance would be offered to the two current Grade 6 IFCOs to apply for. Members noted this was an uplift in grade to an existing post as opposed to an entirely new post and would be a slight increase in salary that could be accommodated.

Members Resolved to:

- **Note the change in title of the previous Senior Skipper post to Senior IFCO (Marine)**
- **Agree to create a new grade 7 IFO post as set out in the paper.**

Proposed: Cllr Chenery
Seconded: Cllr Back
All Agreed

F&HR26/10 Resolution

Members Resolved that under Section 100(A)(4) of the Local Government Act 1972, the public be excluded from the meeting for items 11 & 12 on the grounds they involved the likely disclosure of information relating to the financial or business affairs of any particular person (including the authority holding that information) which is exempt information as defined in Paragraph 3 of Schedule 12A of the Act and Item 14 on the grounds that it involves the disclosure of information which is likely to reveal the identity of an individual which is exempt information as defined in paragraph 2 of Schedule 12A of the Act.

Proposed: Cllr Back
Seconded: Cllr Robinson
All Agreed

F&HR26/11 Asset Disposal

Summary in accordance with Section 100(C)(2) of the Local Government Act 1972

Members were advised that it was judged that *FPV Seaspray*, a 4-person open RIB bought in 2018, was now surplus to requirements, particularly as the purchase of a trailer for *FPV C-Runner* enabled that vessel to be used around the district. In addition, with the discontinuance of shared use of *FPV Seaspray* with Norfolk Police we were no longer getting assistance with the maintenance costs and with the need to transition to Workboat Code 3 those costs had the potential to increase.

Having sought advice, based on the vessel's age and an approximate value had been obtained. .

As the vessel features in the Asset Register due to it initially costing in excess of £10,000 there was a requirement for the sub-committee to approve the sale, however as having to bring any offer back to a meeting may jeopardize the sale due to timeframes it was hoped a dispensation could be given for the CEO to consider any offer made for the vessel.

Members Resolved to:

- **Note the contents of the report**
- **Authorise the sale of FPV Sea Spray at the best achievable price in the current market.**
- **Agree to delegate decision making regarding the sale of FPV Sea Spray to the CEO.**
-

Proposed: Cllr Back
Seconded: Cllr Robinson
All Agreed

F&HR25/12 IT Services Provision

Summary in accordance with Section 100(C)(2) of the Local Government Act 1972

This item was a matter of an update on progress, having discussed it at the previous meeting.
Having sought three tenders the company that appeared to be the best fit had been identified and the contract awarded.
Initial cost of moving the IT to the cloud was not in the planned revenue budget but would come from the Capital & Reserve accounts. It was anticipated once the SLA had been signed the annual cost would be slightly less than the previous agreement. It was also anticipated in the future there may be a need to review the licensing system which would have a cost implication from the IT Reserve.

Members Agreed to note the content of the report

F&HR26/13 HR Update

Summary in accordance with Section 100(C)(2) of the Local Government Act 1972

- During the quarter there had been one resignation of the Grade 6 Project Officer, who had gone on to a Civil Service Role.
- Of the two IFCO posts which had previously been interviewed for, one was now in post, and the other offer had been withdrawn. A third-place candidate had subsequently been offered the post and accepted, subject to employment checks being completed a start date towards the end of May was anticipated.
- Recruitment for a Lowestoft based IFCO was in process with interviews expected during the month.
- The vacant G6 MSO post had been tilled on a temporary basis with a G5 MSO.
- Recruitment for a Business Support Officer was underway.
- As previously mentioned, the Senior IFCO (Marine) post would be progressed during the month.
- The CEO advised members he intended to retire at the end of the financial year, the Chair was grateful for the long notice as it would allow for recruitment and a handover. Recruitment of a CEO was permanently delegated to the Chair and Vice-Chair of the Finance & HR sub-committee who had approved a succession plan. It was anticipated the recruitment process would begin during the summer.
- Sickness during the last quarter was reduced following the end of long-term sickness.
- The Drug and Alcohol policy had been reviewed; it was intended testing would be more proactive going forward as it was a legislative requirement.

Members Agreed to note the content of the Report.

FHR26/14 Any Other Business

The CEO advised members the generator on PIV had experienced water ingress, a replacement generator was expected to cost circa £18k plus fitting costs and current investigation suggested there was only one such generator available in Europe. This cost could not be met from the annual revenue budget, and it was suggested that t should be accounted for in the new capital and revenue account.
It was questioned whether the replacement generator would suffer the same fate, to which ACO Butler advised there would be a modification in the way the generator was secured which would hopefully prevent future water ingress. The vessel manufacturer would also be contacted to see if there had been a design fault.

Members Resolved to Agree to the purchase of a replacement generator for Protector IV with the related expense being taken from the Reserve Account.
Proposed: Cllr Back
Seconded: Cllr FitzPatrick
All Agreed

There were no other matters for discussion.

The meeting closed at 1045 hours, the Chair thanked members for attending.

Vision
The Eastern Inshore Fisheries and Conservation Authority will lead, champion and manage a sustainable marine environment and inshore fisheries, by successfully securing the right balance between social, environmental and economic benefits to ensure healthy seas, sustainable fisheries and a viable industry.

Action Item 6

Finance and HR sub-committee meeting.

4 August 2026

Report by: Julian Gregory, CEO and Joanne Sams – Aston Shaw Accountants

Payments made and monies received during the period 1 April to 30 June 2026 (Quarter 1)

Purpose of report

To provide first quarter payment and receipts for members to note.

Recommendations

Members are asked to:

- **Note** the content of the paper.

Background

It is a requirement of the Authority's Constitution and Standing Orders that the Authority's payments and receipts are presented to Members of the Finance and HR sub-committee on a quarterly basis.

Report

The report on Payments made and monies received during quarter 1 of the financial year 2026-27 are shown in the following tables.

The payments have been made in accordance with Eastern IFCA's Financial Regulations, and the necessary processes and approvals have been carried out.

Background documents

There are no background documents to this paper.

Summary of Payments made during the period 1st April to 30th June 2026				
	Month 1	**Month 2**	**Month 3**	**Total**
	£	**£**	**£**	**£**
Transfers to EIFCA Salaries Account	92,000.00	93,000.00	93,000.00	278,000.00
General Accommodation				
Accommodation	14,330.15	1,606.18	4,077.60	20,013.93
Insurance	-	-	18,977.30	18,977.30
General Establishment	9,829.52	12,117.34	19,621.17	41,568.03
Members Expenses	-	-	-	-
Officers Expenses	476.34	268.96	50.78	796.08
Training	390.00	995.00	1,604.31	2,989.31
Media and Adverts	-	-	-	-
Total General Expenditure	**25,026.01**	**14,987.48**	**44,331.16**	**84,344.65**
Operational Costs				
Marine Protection	377.35	751.95	2,076.75	3,206.05
Marine Science	420.88	83.27	(119.63)	384.52
Lays	-	-	-	-
Total operational costs	**798.23**	**835.22**	**1,957.12**	**3,590.57**
Vessels				-
Three Counties	-	-	-	-
Protector IV- Running Costs	311.19	4,170.95	12,070.12	16,552.26
thunderstruck - running costs	10.79	258.67	329.99	599.45
Sea Spray Expensiture	-	176.93	168.75	345.68
C-Runner - running costs	83.33	142.00	86.49	311.82
Sebastian Terrelinck - running costs	243.02	277.68	1,099.18	1,619.88
sub total	**648.33**	**5,026.23**	**13,754.53**	**19,429.09**
Fuel - all vessels	2,127.33	496.89	148.23	2,772.45
Moorings & Harbour dues	-	-	3.68	3.68
Insurance	-	-	17,500.00	17,500.00
Total Vessels	**2,775.66**	**5,523.12**	**31,406.44**	**39,705.22**
Grant Funded Project	**10.28**	**-**	**66.66**	**76.94**
Vehicles	**5,985.11**	**1,835.98**	**1,238.60**	**9,059.69**
Asset Purchases	**1,099.73**	**-**	**-**	**1,099.73**
Operational Fund Reserve	**-**	**-**	**-**	**-**
VAT Recoverable	**4,039.00**	**4,010.24**	**7,979.92**	**16,029.16**
Total Payments Made	**131,734.02**	**120,192.04**	**179,979.90**	**431,905.96**

Summary of Income Received during the period 1st April to 30th June 2026				
	Month 1	**Month 2**	**Month 3**	**Total**
	£	**£**	**£**	**£**
Levies	899,114.00	-	-	899,114.00
Defra Funding (Base)	266,419.00	-	-	266,419.00
Whelk Permits	510.00	50.00	250.00	810.00
Shrimp Permits	-	-	-	-
WCMB Permits	10,770.98	766.05	18,154.43	29,691.46
EHO Income	7,168.00	-	-	7,168.00
Bank Bonus & Interest	-	-	7,621.74	7,621.74
Grants	-	-	-	-
Grants for work in Cromer MCZ	40,900.33	-	-	40,900.33
Miscellaneous	-	-	5,492.00	5,492.00
OBA - Defra Workstream Funding 25/26 yeai	-	52,256.00	-	52,256.00
VAT	-	-	-	-
Asset Replacement	124,341.00	-	-	124,341.00
Faps, Fines and Costs	-	-	-	-
TOTAL Payments Received	**1,349,223.31**	**53,072.05**	**31,518.17**	**1,433,813.53**

Detailed Breakdown of Payments made during the period 1st April to 30th June 2026				
	Month 1	**Month 2**	**Month 3**	**Total**
	£	**£**	**£**	**£**
Transfers to EIFCA Salaries Account	92,000.00	93,000.00	93,000.00	278,000.00
Rent	7,303.12	0.00	2,627.14	9,930.26
Rates	5,715.84	895.00	895.00	7,505.84
Electricity	1,264.51	665.23	532.78	2,462.52
Water	46.68	45.95	22.68	115.31
Service Charges - Office	-	-	-	-
Maintenance & Redecoration - office/Unit A	301.24	56.05	404.00	761.29
Insurance Office/Unit A	-	-	18,977.30	18,977.30
Subscriptions	671.64	939.45	15,857.94	17,469.03
Legal & Professional Fees	2,861.63	8,024.20	879.00	11,764.83
Telephones	706.71	706.38	705.95	2,119.04
Postage & Stationery	372.58	259.01	359.57	991.16
Recruitment	-	393.90	87.50	481.40
IT Support	837.88	837.88	568.89	2,244.65
Uniforms & Protective Clothing	731.33	704.74	283.30	1,719.37
Medical Costs	115.00	-	-	115.00
Sundry costs (inc meeting costs)	3,231.51	195.73	475.02	3,902.26
Officers Travel & Subsistence	476.34	268.96	50.78	796.08
Training	390.00	995.00	1,604.31	2,989.31
Members Expenses	-	-	-	-
Marine Science	420.88	83.27	(119.63)	384.52
Marine Protection	377.35	751.95	2,076.75	3,206.05
Wash Fisheries / Lays	-	-	-	-
Moorings & Harbour Dues	-	-	3.68	3.68
Three Counties	-	-	-	-
Thunderstruck	10.79	258.67	329.99	599.45
Protector IV	311.19	4,170.95	12,070.12	16,552.26
RIBs - ST/SeaSpray/SeaRunner	326.35	596.61	1,354.42	2,277.38
Vessel Fuel	2,127.33	496.89	148.23	2,772.45
Vessel Insurance	-	-	17,500.00	17,500.00
Vehicle Operating Costs	5,985.11	1,835.98	1,238.60	9,059.69
Grant Funded Project	10.28	-	66.66	76.94
Operational Fund Reserves				-
Asset Purchases	1099.73	0	0	1,099.73
VAT Recoverable	4,039.00	4,010.24	7,979.92	16,029.16
TOTAL PAYMENTS MADE	131,734.02	120,192.04	179,979.90	431,905.96

Income received during the period 1st January to 31st march 2026				
	Month 1	**Month 2**	**Month 3**	**Total**
	£	**£**	**£**	**£**
Levies	899,114.00	-	-	899,114.00
Defra Funding (base)	266,419.00	-	-	266,419.00
OBA - Defra Workstream Funding 25/26 year		52,256.00	-	52,256.00
WCMB Permit	10,770.98	766.05	18,154.43	29,691.46
Grants	-	-	-	-
Whelk Permits	510.00	50.00	250.00	810.00
Shrimp Permit	-	-	-	-
EHO Sampling	7,168.00	-	-	7,168.00
Grants for work in Cromer MCZ	40,900.33	-	-	40,900.33
Bank bonuses/Interest	-	-	7,621.74	7,621.74
Miscellaneous	-	-	5,492.00	5,492.00
Asset replacement	124,341.00	-	-	124,341.00
Faps, Fines and Costs	-	-	-	-
VAT	-	-	-	-
TOTAL PAYMENTS RECEIVED	1,349,223.31	53,072.05	31,518.17	1,433,813.53

Quarter 1 Payments from Capital & Reserves Accounts		
For the 3 months ended 30th June 2026		
Capital & Reserves	**Payments made**	**Income Received**
Enviroment Grants Reserves	0	
FAP Fund Reserves	0	
ICT Fund Reserves	0	
Legal and Enforcement Fund Reserves	0	
Office Improvement Fund Reserves	0	
Operational Fund Reserves	0	
Research Fund Reserves	0	
Vehicle Renewals Reserves	0	
Vessel Replacement Fund Reserves	0	124,341.00
Wash Fishery Order Fund Reserves	0	
Total Capital and Reserves	**0**	**124,341.00**
National IFCA Fund - Long term liability	**0**	0
TOTAL	**0**	**124,341.00**

Action Item 7

Finance and HR sub-committee meeting.

4 August 2026

Report by: Julian Gregory, CEO and Joanne Sams – Aston Shaw Accountants

Report on the Management Accounts during the period 1 April to 30 June 2026 (Quarter 1)

Purpose of report
To provide first quarter Management Accounts for members to note.

Recommendations:

Members are asked to:
- **Note** the Management Accounts

Background
It is a requirement of the Authority's Constitution and Standing Orders that the quarterly accounts are presented to Members of the Finance and HR sub-committee on a quarterly basis.

Report
The report on the management accounts up to the end of quarter 1 of the financial year 2026-27 are shown in the following tables.

Background documents
There are no background documents to this paper.

Quarter 1 Revenue Accounts
For the 3 months ended 30th June 2026

Account	Year to date Qtr 1	Budget YTD 26/27	Variance
Salaries & Wages			
Wages	200,425.30	260,019.00	(59,593.70)
Employers Pension	38,791.82	57,024.00	(18,232.18)
Employers NIC	25,518.51	31,710.00	(6,191.49)
	264,735.63	**348,753.00**	**(84,017.37)**
			-
General Expenditure			-
Accommodation	13,333.46	21,771.00	(8,437.54)
Insurance	21,939.29	5,436.00	16,503.29
General Establishment	42,512.66	45,432.00	(2,919.34)
Members Expenses	-	249.00	(249.00)
Officers' Expenses	796.08	4,536.00	(3,739.92)
Training	2,599.31	5,001.00	(2,401.69)
Total General Expenditure	**81,180.80**	**82,425.00**	**(1,244.20)**
Operational Costs			
Marine Protection	3,206.05	2,601.00	605.05
Marine Science	384.52	2,601.00	(2,216.48)
Media & Adverts	-	750.00	(750.00)
Total Operational Costs	**3,590.57**	**5,952.00**	**(2,361.43)**
Grant Funded Projects			
Grant Funded Project	76.94	-	76.94
Cromer MCZ NDStudy	-	-	-
Vessels			
Protector 4	16,641.75	7,044.00	9,597.75
Thunderstruck	599.45	2,010.00	(1,410.55)
Sea Spray	345.68	1,071.00	(725.32)
C-runner	228.49	249.00	(20.51)
Sebastian Terrelink	1,619.88	3,405.00	(1,785.12)
sub-total	**19,435.25**	**13,779.00**	**5,656.25**
Moorings/Harbour dues	3.68	2,376.00	(2,372.32)
Vessels Fuel	2,772.45	12,876.00	(10,103.55)
Vessel insurance	23,546.01	12,585.00	10,961.01
Total Vessels	**45,757.39**	**41,616.00**	**4,141.39**
Vehicles			
Vehicle Operating Costs	**9,043.52**	**10,653.00**	**(1,609.48)**
TOTAL EXPENDITURE	**404,384.85**	**489,399.00**	**(85,014.15)**

INCOME		Budget 26/27	Variance
Levies	899,114.00	1,191,072.00	(291,958.00)
Defra Funding (base)	266,419.00	394,145.00	(127,726.00)
Defra Workstream Funding	-	-	-
Total Income	**1,165,533.00**	**1,585,217.00**	**(419,684.00)**
Other income			
Whelk Permits	810.00	2,150.00	(1,340.00)
Shrimp Permit	-	2,400.00	(2,400.00)
Wash Cockle Mussel Byelaw	18,325.20	69,000.00	(50,674.80)
EHO Income	-	9,472.00	(9,472.00)
Lays	-	-	-
Bank Bonus & Interest	7,621.74	9,484.00	(1,862.26)
Grants	-	20,000.00	(20,000.00)
Grants for work in Cromer MCZ	34,900.33	-	34,900.33
Miscellaneous	5,492.00	-	5,492.00
Total Other income	**67,149.27**	**112,506.00**	**(45,356.73)**
TOTAL INCOME	**1,232,682.27**	**1,697,723.00**	**(465,040.73)**

Quarter 1 Capital & Reserves Accounts
For the 3 months ended 30th June 2026

Capital & Reserves	Balance at 01.04.26	Movement In Q1	TOTAL at 30.06.26
Environment Grants Reserves	18,292		18,292
FAP Fund Reserves	24,250		24,250
ICT Fund Reserves	60,000		60,000
Legal and Enforcement Fund Reserves	75,000		75,000
Office Improvement Fund Reserves	10,000		10,000
Operational Fund Reserves	215,001		215,001
Research Fund Reserves	62,251		62,251
Vehicle Renewals Reserves	60,000		60,000
Vessel Replacement Fund Reserves	1,640,202	124,341.00	1,764,543
Wash Fishery Order Fund Reserves	85,429		85,429
Total Capital and Reserves	**2,250,425**	**124,341.00**	**2,374,766**
National IFCA Fund - Long term liability	**221,000**		**221,000**
TOTAL	**2,471,425**		**2,595,766**

Action Item 8

Finance and HR Sub-Committee Meeting

04 August 2026

Internal and External Audit Reports

Report by: J. Gregory, CEO

Purpose of Report
To advise members of the outcome of the internal and external audits.

Recommendations
It is recommended that members:

Note the content of the paper.

Background
Although it is no longer a statutory requirement for the Authority to engage auditors the Authority has continued with both internal and external audits as the scrutiny provided is beneficial in ensuring probity and is worth the modest cost.

The annual internal audit is ordinarily performed by Norfolk Audit Services and focusses on systems, procedures and controls and highlight areas for improvement. The external audit simply verifies the accuracy of the Annual Return and since 2025 the service has been provided by an independent Accountant within Aston Shaw Accountants.

At its meeting of 4 November 2026 the Finance & HR sub-committee approved the appointment of Norfolk Audit Services to undertake the internal audit work for the financial year ended 31 March 2026 and to provide an annual internal audit report for the year 2025/26. At the same meeting the sub-committee also approved the appointment of Aston Shaw Accountants to audit the Annual Return.

Report
The internal audit was completed in June 2026, and the report concluded that all internal control objectives were met and no issues were identified. A copy of the reports and accompanying letter can be found at Appendix A.

The Annual Return has also been provided, and the independent review of the return (external audit) has been undertaken by the Authority's accountants, Aston Shaw, who concluded that all matters had been addressed correctly and there were no issues that should be brought to the attention of the Authority. A copy of the signed Annual Return can be found at Appendix B (Section 4 covers the external audit).

Financial Implications
The costs associated with both audits will be absorbed in the annual revenue budget. .

Legal Implications
None identified.

Appendices
Appendix A - Annual Internal Audit Report 2025/26
Appendix B – Annual Return 2025/26

Background Documents
Papers and minutes of the meeting of the Finance & HR sub-committee held on 4 November 2025.

APPENDIX A

Norfolk County Council

Norfolk Audit Services
Finance Directorate
County Hall
Martineau Lane
Norwich
Norfolk
NR1 2DW

Julian Gregory
Chief Executive Officer
Eastern Inshore Fisheries and Conservation Authority
6 North Lynn Business Village
Bergen Way, Kings Lynn
PE30 2JG
Sent by email

Please ask for: Heidi Lean
Direct Dialling Number: 01603 224349
Email: Heidi.Lean@norfolk.gov.uk

25 June 2026

Dear Mr Gregory,

Annual Internal Audit Report 2025/26

The Joint Committee for the Eastern Inshore Fisheries and Conservation Authority (EIFCA) appointed Norfolk Audit Services to undertake the internal audit work for the financial year ended 31 March 2026 and to provide an annual internal audit report for the year 2025/26 in accordance with our letter of engagement, signed on 22nd April 2026.

We have now completed our work and, based on the findings in the areas examined, the table in Appendix A details our conclusions on whether, in all significant respects, the internal control objectives detailed in the 'Annual Internal Audit Report 2025/26' section (Page 3) of the AGAR were being achieved throughout the financial year to a standard adequate to meet the needs of this authority. Our conclusions were based on the examination of a sample of transactions in relation to each internal control objective.

Where we have concluded that the answer is 'No', we have included details to support our conclusion and have made recommendations for your agreement to implementation to achieve the internal control objective. There are also some sections where we have answered 'Yes'; as the audit finding was not significant, however actions have been identified to strengthen the area, and these have been detailed in the table in Appendix A.

I would like to thank all concerned for their assistance and co-operation during this audit, and in particular the Head of Operations and the Senior Admin Officer.

A copy of this letter and Appendix A should be provided to your external auditors.

Yours sincerely

Heidi Lean
Internal Audit Manager
Norfolk Audit Services

Cc: Jon Butler (Assistant Chief Officer)
Jodi Hammond (Senior Admin Officer)

Appendix A

Annual Internal Audit Report 2025-26

Internal control objectives	Yes, No or Not Covered	Exceptions found and recommendations made (CEO = Chief Executive Officer, SAO = Senior Admin Officer, RFO = Responsible Finance Officer)
A. Appropriate accounting records have been properly kept throughout the year.	Yes	No issues identified.
B. The Joint Committee's complied with its financial regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for.	Yes	No issues identified.
C. The Joint Committee assessed the significant risks to achieving its objectives and reviewed the adequacy of	Yes	No issues identified.

Internal control objectives	Yes, No or Not Covered	Exceptions found and recommendations made (CEO = Chief Executive Officer, SAO = Senior Admin Officer, RFO = Responsible Finance Officer)
arrangements to manage these.		
D. The annual taxation or levy or funding requirements resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	Yes	No issues identified.
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	Yes	No issues identified.
F. Petty cash payments were properly supported by receipts, all petty cash	Yes	No issues identified.

Internal control objectives	Yes, No or Not Covered	Exceptions found and recommendations made (CEO = Chief Executive Officer, SAO = Senior Admin Officer, RFO = Responsible Finance Officer)
expenditure was approved and VAT appropriately accounted for.		
G Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	Yes	No issues identified.
H. Asset and investments registers were complete and accurate and properly maintained.	Yes	No issues identified.
I. Periodic bank account reconciliations were properly carried out during the year.	Yes	No issues identified.

Internal control objectives	Yes, No or Not Covered	Exceptions found and recommendations made (CEO = Chief Executive Officer, SAO = Senior Admin Officer, RFO = Responsible Finance Officer)
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	Yes	No issues identified.

APPENDIX B

AstonShaw

Joint Committees
Annual return for the financial year ended 31 March 2026

The annual return on pages 2 to 5 is made up of four sections:

– **Sections 1 and 2** are completed by the person nominated by the Joint Committee.

– **Section 3** is completed by Aston Shaw Limited as the reviewer appointed by the Joint Committee.

– **Section 4** is completed by the Joint Committee's internal audit provider.

Completing your annual return

Guidance notes, including a completion checklist, are provided on page 6 and at relevant points in the annual return.

Complete all sections highlighted in blue. Do not leave any blue box blank. Incomplete or incorrect returns require additional work and so may incur additional costs.

Send the annual return, together with your bank reconciliation as at 31 March 2026, an explanation of any significant year on year variances in the accounting statements and any additional information requested, to us by the due date.

We will identify and ask for any additional documents needed for our work. Therefore, unless requested, do not send any original financial records.

Once we have completed our work, certified annual returns will be returned to the Joint Committee.

Section 1 – Annual governance statement 2025/26

We acknowledge as the members of

Enter name of reporting joint committee: **EASTERN INSHORE FISHERIES AND CONSERVATION AUTHORITY**

our responsibility for ensuring that there is a sound system of internal control, including the preparation of the accounting statements. We confirm, to the best of our knowledge and belief, with respect to the accounting statements for the year ended 31 March 2026, that:

	Agreed – Yes	No*	'Yes' Means that the joint committee:
1 We approved the accounting statements prepared in accordance with the guidance notes within this Annual Return.	✓		prepared its accounting statements and approved them.
2 We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3 We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with generally accepted good practice that could have a significant financial effect on the ability of the joint committee to conduct its business or on its finances.	✓		has only done what it has the legal power to do and has complied with generally accepted good practice.
4 We provided opportunity during the year for interested persons to inspect and ask questions about the accounts.	✓		has given all persons interested the opportunity to inspect and ask questions about these joint committee accounts.
5 We carried out an assessment of the risks facing the joint committee and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		considered the financial and other risks it faces and has dealt with them properly.
6 We maintained throughout the year an adequate and effective system of internal audit of the joint committee's accounting records and control systems.	✓		arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of the joint committee.
7 We took appropriate action on all matters raised in reports from internal audit and external reviews.	✓		responded to matters brought to its attention by internal and external reviewers.
8 We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on the joint committee and where appropriate have included them in the accounting statements.	✓		disclosed everything it should have about its business activity during the year including events taking place after the year-end if relevant.

This annual governance statement is approved by the Joint Committee and recorded as minute reference

FHR26/08

dated 05/05/2026

Signed by:

Chair Tim Adams

dated 24/06/2026

Signed by:

Clerk P. Gregory

dated 24/06/2026

*Note: Please provide explanations on a separate sheet for each 'No' response.
Describe how the joint committee will address the weaknesses identified.

Section 2 – Accounting statements 2025/26 for:

Enter name of reporting joint committee here: **EASTERN INSHORE FISHERIES AND CONSERVATION AUTHORITY**

	Year ending 31 March 2025 £	31 March 2026 £	Notes and guidance Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.
1 Balances brought forward	1,791,025	1,964,565	Total balances and reserves at the beginning of the year as recorded in the joint committee's financial records. Value must agree to Box 7 of previous year.
2 (+) Income from local taxation and/or levy	1,724,418	1,764,326	Total amount of local tax and/or levy received or receivable in the year including funding from a sponsoring joint committee. Excluding any grants received.
3 (+) Total other receipts	674,633	340,904	Total income or receipts as recorded in the cashbook less the taxation and/or levy (line 2). Include any grants received here.
4 (-) Staff costs	1,233,539	1,217,255	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and employment expenses.
5 (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the joint committee's borrowings (if any).
6 (-) All other payments	991,972	542,365	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7 (=) Balances carried forward	1,964,565	2,310,175	Total balances and reserves at the end of the year Must equal (1+2+3) – (4+5+6)
8 Total cash and short term investments	2,263,161	2,370,503	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – **to agree with bank reconciliation.**
9 Total fixed assets plus other long term investments and assets	1,889,708	3,036,181	The original Asset and Investment Register value of all fixed assets, plus other long term assets owned by the joint committee as at 31 March
10 Total borrowings	221,000	221,000	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

I certify that for the year ended 31 March 2026 the accounting statements in this annual return present fairly the financial position of the Joint Committee and its income and expenditure, or properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer:

FH 26/08 [signature]

Date 05/05/2026 . 24/06/2026

I confirm that these accounting statements were approved by the Joint Committee on:

05/05/2026

and recorded as minute reference:

FH 26/08

Signed by Chair of meeting approving these accounting statements:

[signature]

Date 24/06/2026

Section 3 – Review report 2025/26 Certificate

We present the findings from our review of the annual return for the year ended 31 March 2026 in respect of:

Enter name of reporting joint committee here:	EASTERN INSHORE FISHERIES AND CONSERVATION AUTHORITY

Respective responsibilities of the Joint Committee and the reviewer

The Joint Committee is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The Joint Committee prepares an annual return which:

- summarises the accounting records for the year ended 31 March 2026; and
- confirms and provides assurance on various governance matters in accordance with generally accepted good practice.

We have reviewed the annual return and set out our findings below. Our work does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and therefore does not provide the level of assurance of a statutory audit.

Report

We have completed our review of the Annual Return for the year ended 31 March 2026. We confirm that no matters have come to our attention in connection with our review that give us cause to believe that, in any material respect:

- the accounting records have not been properly maintained during the year in accordance with the requirements applicable to the Joint Committee;
- the accounting information included in the annual return does not accord with those accounting records;
- the annual return has not been prepared in accordance with proper practices and the relevant governance and accounting requirements applicable to Joint Committees; or
- the governance assertions made in the annual return are inconsistent with the information and explanations provided to us during the course of our review.

We have no matters to report arising from our review and have not identified any other matters that we consider should be drawn to the attention of the Joint Committee or any interested party in connection with our review of the annual return.

Reviewer signature	[signature]		
Reviewer	Aston Shaw Limited	Date	16/07/2026

Section 4 – Annual internal audit report 2025/26 to

Enter name of reporting joint committee here: **EASTERN INSHORE FISHERIES AND CONSERVATION AUTHORITY**

The Joint Committee's internal audit service provider, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year ended 31 March 2026.

Internal audit has been carried out in accordance with the Joint Committee's needs and planned coverage.

On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of the Joint Committee.

Internal control objective	Agreed? Please choose one of the following		
	Yes	No*	Not covered
A. Appropriate accounting records have been kept properly throughout the year.	✓		
B. The Joint Committee's financial regulations have been met, payments were approved and VAT was appropriately accounted for.	✓		
C. The Joint Committee assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The annual taxation or levy or funding requirements resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with the joint committee approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic and year-end bank account reconciliations were properly carried out.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, were supported by an adequate audit trail from underlying records, and, where appropriate, debtors and creditors were properly recorded.	✓		

For any other risk areas identified by the Joint Committee (list any other risk areas below or on separate sheets if needed) adequate controls existed:

Name of person who carried out the internal audit: Heidi Lean

Signature of person who carried out the internal audit: SIGNATURE REQUIRED *Heidi Lean* Date: 24/06/2026

*Note: If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned, or, if coverage is not required, internal audit must explain why not (add separate sheets if needed).

Guidance notes on completing the 2025/26 annual return

1. Make sure that your annual return is complete (i.e. no empty blue boxes) and is properly signed and dated. Avoid making any amendments to the completed return. But, if this is unavoidable, make sure the amendments are drawn to the attention of and approved by the joint committee, properly initialled and an explanation provided to us. Annual returns containing unapproved or unexplained amendments will be returned and may incur additional costs.
2. Use the checklist provided below. Use a second pair of eyes, perhaps a member or the Chair, to review your annual return for completeness before sending it to us.
3. Do not send us any information not specifically asked for. Doing so is not helpful. However, you must notify us of any change of Clerk, Responsible Financial Officer or Chair.
4. Make sure that the copy of the bank reconciliation which you send with the annual return covers all your bank accounts. If the joint committee holds any short-term investments, note their value on the bank reconciliation. We must be able to agree your bank reconciliation to Box 8 on the Accounting statements. You must provide an explanation for any difference between Box 7 and Box 8.
5. Explain fully significant variances in the accounting statements on page 3. Do not just send in a copy of your detailed accounting records instead of this explanation. We want to know that you understand the reasons for all variances. Include a complete analysis to support your explanation.
6. If we have to review unsolicited information, or receive an incomplete bank reconciliation, or you do not fully explain variances, this may incur additional costs for which we will make a charge.
7. Make sure that your accounting statements add up and the balance carried forward from the previous year (Box 7 of 2025) equals the balance brought forward in the current year (Box 1 of 2026).
8. Do not complete section 3. We will complete it at the conclusion of our work.

Completion checklist – 'No' answers mean you may not have met requirements		Done?
All sections	All blue boxes have been completed?	✓
	All information requested has been sent with this annual return?	✓
Section 1	For any statement to which the response is 'no', an explanation is provided?	✓
Section 2	Approval by the joint committee confirmed by signature of Chair of meeting approving the accounting statements?	✓
	An explanation of significant variations from last year to this year is provided?	✓
	Bank reconciliation as at 31 March 2026 agrees to Box 8?	✓
	An explanation of any difference between Box 7 and Box 8 is provided?	✓
Section 4	All blue boxes completed by internal audit and explanations provided?	✓