



Rural Capital of Food

Agenda

Meeting name	Governance Committee
Date	Tuesday, 18 September 2018
Start time	6.30 pm
Venue	Parkside, Station Approach, Burton Street, Melton Mowbray LE13 1GH
Other information	This meeting is open to the public

Members of the Governance Committee are invited to attend the above meeting to consider the following items of business.

Edd de Coverly
Chief Executive

Membership

Councillors

J. Simpson (Vice-Chair)

Quorum: 4 Councillors

Meeting enquiries	Catherine Richards
Email	crichards@melton.gov.uk
Agenda despatched	Monday, 10 September 2018

No.	Item	Page No.
1.	APOLOGIES FOR ABSENCE	
2.	MINUTES To confirm the minutes of the meeting held on 24 July 2018.	1 - 10
3.	DECLARATIONS OF INTEREST Members to declare any interest as appropriate in respect of items to be considered at this meeting.	11 - 12
	EXCLUSION OF THE PUBLIC RECOMMENDED that the Public be excluded during the consideration of the following item of business in accordance with Part 1 of Schedule 12A of the Local Government Act 1972 (Access to Information : Exempt Information) under paragraphs 1 and 2.	
4.	INVESTIGATION REPORT The Chief Executive to submit a report.	13 - 22
5.	ANNUAL AUDIT LETTER Ernst Young, the External Auditor, to provide a high level summary of the results of the 2017/18 audit work undertaken at Melton Borough Council.	23 - 46
6.	INTERNAL AUDIT PROGRESS REPORT 2018/19 The Head of Internal Audit to submit a report to update Members on progress made in delivering the 2018/19 Annual Audit Plan and key findings arising from audit assignments completed.	47 - 62
7.	LOCAL CODE OF CORPORATE GOVERNANCE The Monitoring Officer to submit a report requesting the Committee consider the Local Code of Corporate Governance.	63 - 90
8.	OMBUDSMAN REPORT The Monitoring Officer to submit a report updating the Committee on the annual letter received from the Local Government and Social Care Ombudsman in respect of decisions made regarding complaints against Local Authorities for the year ending 31 March 2018.	91 - 102

9.	<p>CODE OF CONDUCT UPDATE The Monitoring Officer to submit a report to update the Committee on the latest position with regard to standards matters including the Code of Conduct, the Registration of Disclosable Pecuniary Interests and Other Interests and any complaints against Councillors dealt with under the Council's process.</p> <p>The relevant Governance Sub Committee 1 papers are available here</p>	
10.	<p>CONSTITUTION UPDATE The Monitoring Officer to submit a report to request that the Committee consider constitutional items and those approved will be referred to the Council for adoption and incorporation into the Council's Constitution.</p>	103 - 106
11.	<p>URGENT BUSINESS To consider any other items that the Chair considers urgent.</p>	

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Minutes

Meeting name	Governance Committee
Date	Tuesday, 24 July 2018
Start time	6.30 pm
Venue	Parkside, Station Approach, Burton Street, Melton Mowbray LE13 1GH

Present:

Chair Councillor P. Cumbers (Chair)

Councillors J. Simpson (Vice-Chair) T. Bains
M. Blase J. Douglas
P. Faulkner M. Glancy
J. Illingworth J. Wyatt

Observers T. Greenow

Officers Chief Executive
Director for Legal and Democratic Services
Corporate Services Manager
Steve Clarke
Administrative Assistant Elections & Member Support

External Audit

Minute No.	Minute
G83	<p>Apologies for Absence There were no apologies for absence. Councillor Posnett was not present.</p>
G84	<p>Minutes The minutes of the meeting held on 12 June 2018 were confirmed and authorised to be signed by the Chair.</p>
G85	<p>Declarations of Interest There were no declarations of interest.</p>
G86	<p>Statement of Accounts 2017/18 On behalf of the Director for Corporate Services, the Corporate Services Manager</p> <p>(a) submitted a report (copies of which had previously been circulated to Members) presenting the Statement of Accounts 2017/18 for approval, which had been prepared in accordance with the Accounts and Audit Regulations 2015 and informed the Committee of the key issues within the accounts. The Chair was to sign the accounts following the meeting should they be accepted;</p> <p>(b) highlighted that the new deadlines had come in to force. For the first time, the unaudited Statement of Accounts had been authorised by the Section 151 Officer and published by 31 May 2018 (and were available for a thirty day period, which must include the first ten days in June) and the audited Accounts had to be produced, approved by this Committee and published by the 31 July 2018. The Council had prepared for the earlier deadline over previous years;</p> <p>(c) advised that the earlier deadlines resulted in an increase of estimation within the financial accounts and that it would continue to be necessary to rely on the use of estimates in the process, in order to achieve the early closedown each year. The potential consequences of this were:-</p> <ul style="list-style-type: none"> • an increase in the amount of post-audit amendments • a 'knock-on' effect into the following financial year if estimates of accruals were not as accurate; <p>(d) commented that next year's Accounts would present the effects of the recent management changes within this Council;</p> <p>(e) stated that subject to this Committee's approval, the Statement of Accounts would be signed and dated by the Chair.</p> <p>A Member referred to the Management Structure at section 2.4 of the Narrative</p>

Statement and asked if the names of the recently appointed Director for Legal and Democratic Services and Director for Growth and Regeneration would be added to the Structure. The Corporate Services Manager confirmed that names would be added for the final version.

Another Member queried whether this Council had finalised its new waste contract, as anticipated in the Narrative Statement and the Corporate Services Manager confirmed that it had been finalised.

There being no further comments or questions from Members, it was

RESOLVED that the Statement of Accounts for 2017/18 be approved and signed by the Chairperson.

The Statement of Accounts were hereby signed by the Chair.

G87

Annual Governance Statement

The Monitoring Officer

- (a) submitted a report (copies of which had previously been circulated to Members) explaining the requirements for this Council to produce an Annual Governance Statement (AGS) and requesting the Committee approve it;
- (b) advised that the AGS demonstrated the Council's compliance with its Local Code of Corporate Governance. In discharging its obligations, the Council was responsible for putting in place appropriate arrangements for the governance of its affairs and for ensuring that there was a sound system of internal control, which facilitated the effective exercise of its functions and included arrangements for the management of risk;
- (c) confirmed that a revised Local Code of Corporate Governance would be submitted to a future meeting of this Committee;
- (d) stated that the Council had an established officer Corporate Governance Group, composed of the Head of Paid Service, S151 Officer, Monitoring Officer and Solicitor to the Council, to oversee these matters. In the future, the content of the meetings would be considered by Senior Management Team, to ensure a corporate responsibility for good governance, as well as ad hoc meetings of statutory officers where required;
- (e) highlighted
 - i. the Council's commitment to integrity and ethical values
 - ii. this Committee reviewed changes to the Council's Constitution on an ongoing basis and considered an annual review of changes. Minor alterations to the process of updating the Constitution were being considered
 - iii. Members had to consider ethical standards and probity and relevant

training on ethical values was undertaken by Members and officers on a regular basis. The 2016 Internal Audit report on ethical standards and probity arrangements found substantial assurance, the highest level available.

- iv. the Council promoted ethical standards and ensured its contractors complied with these standards. The Council used a Standard Selection Questionnaire in all procurements valued over £50k and depending on the nature of the procurement, relevant and specific questions may be asked within the tender itself. An audit of procurement compliance had concluded that there was a good control environment, together with satisfactory compliance.
 - v. the Council had in place a suite of regularly updated policies and strategies, covering both internal and external issues, which were available to staff and the public via the internal MIKE site and the Council's website.
 - vi. the Council's Corporate Health and Safety Policy was in place. An annual statement on Health and Safety was prepared and reported to Senior Management Team and the Council had a Safety Committee, on which the Senior Management Team was represented
- (f) advised that the Council valued and ensured openness and comprehensive stakeholder engagement. A Consultation Toolkit was used to guide effective and appropriate consultation. The Council had established partnership working and consultation with a number of different partners and organisations and had excellent relations with recognised trade unions;
- (g) commented on how the Council focussed on its performance through the Corporate Peer Challenge, which had led to a number of recommendations, which the Council had agreed. There had been significant work undertaken with Members to identify the key vision and Corporate priorities for the Council. These changes would be significant and whilst they would come in to effect immediately, the next Council year would be a transition, with the full arrangements being in place for the 2019/20 year;
- (h) advised that the Council was resourceful and had well established flexible working practices, which enabled good levels of productivity to be achieved. The Chief Executive was driving a new Workforce Strategy, which would further assist in ensuring that the Council maximised the potential of available staffing resources. The Council had managed to maintain a healthy training budget to assist with staff and Member development. Additional senior level capacity had been achieved with the creation of two new posts, as part of a Senior Management realignment. In addition, there was a programme of recruitment taking place to ensure that capacity was maximised, as well as further structural reviews;
- (i) confirmed that an up to date and regularly reviewed Risk Management Policy and Strategy was maintained. This required that both service and corporate risk registers were maintained with appropriate action plans to

mitigate and manage identified risks. These risk registers were reviewed and updated by Senior Management Team, as appropriate. A full review had been undertaken during 2017/18, with the revised policy and updated strategic risk register being approved at a meeting of this Committee in June;

- (j) highlighted that the Council was making some significant changes to the management of performance. An updated suite of performance measures would be introduced in 2018/19 and would be reported to individual policy committees project management/appraisal process – looking at these;
- (k) advised that the Council had a duty to maintain an Internal Audit service. Based on work undertaken during 2017/18, Internal Audit's overall opinion on the Council's control environment was that of Satisfactory Assurance. An opinion of at least Satisfactory Assurance was given for controls relating to the key financial systems. Of the Internal Audit assignments delivered during 2017/18, two had resulted in an opinion of less than satisfactory. These related to Safe Driving at Work and Development Control. The Council was taking action to address Internal Audit's findings and ensure its governance arrangements were robust;
- (l) confirmed that information security through the General Data Protection Regulations (GDPR) had been implemented throughout the Council;
- (m) advised that the following areas had been identified as issues of focus during 2018/19:-
 - capacity across the council
 - lack of focus caused by too many priorities
 - the committee structures
 - the delegation scheme not being as effective as it should be
 - MMDR funding
 - no balanced budget for 2018/19 and dependency on achieving some high risk activities

These areas would be developed and managed over the year.

A Member highlighted the Risk Description at paragraph 9.1 of the report, querying how the reputation and performance of the Council could be affected. The Monitoring Officer clarified that if the requirements detailed in the report were not complied with, there would be a risk to the reputation and performance of the Council (eg non-compliance with General Data Protection Regulations);

The Member asked if there were any financial implications of non-compliance. The Monitoring Officer advised that there were always financial implications if there was an absence of good governance (eg wasting public money) and added that the Annual Governance Statement highlighted that the Council did have good governance measures in place.

Another Member noted the less than Satisfactory Assurance which had been given by Internal Audit for the Safe Driving at Work and Development Control audits. He asked how Members of this Committee would be updated on the action taken.

The Monitoring Officer confirmed that the Head of Internal Audit would provide an update to a future meeting of this Committee. The Chief Executive added that the Head of Internal Audit periodically attended Senior Management Team and action would not be overlooked.

Another Member commented that the Annual Governance Statement was very user friendly and the tables within the document conveyed information well.

There being no further comments or questions from Members, it was

RESOLVED that this Council's draft Annual Governance Statement (AGS) be approved.

G88

External Audit Annual Governance Report 2017/18

Steve Clarke, External Auditor

- (a) presented a report (copies of which had previously been circulated to Members) summarising the results of the 2017/18 audit of the financial statements;
- (b) highlighted
 - i. audit of the Council's financial statements was undertaken in accordance with the audit planning report (submitted to a meeting of this Committee on 6 February 2018), with the exception of changes in materiality. The planning report stated that the audit procedures would be performed using a materiality of £0.605m. External Audit updated their planning materiality assessment using the draft financial statements and also reconsidered its risk assessment. Based on its materiality measure of gross expenditure on provision of services, External Audit had updated its overall materiality assessment to £0.571m. This resulted in updated performance materiality at 75% of overall materiality of £0.428m and an updated threshold for reporting misstatements of £0.029m.
 - ii. subject to satisfactory completion of outstanding matters (eg submission of the whole of government account assurance statement), External Audit anticipated issuing an unqualified opinion on the Council's financial statements. It was noted that matters such as concluding the pension disclosures and final review of the Narrative Report and financial statements had been completed.
 - iii. External Audit identified one unadjusted audit difference in the draft

financial statements, relating to the valuation of the investments held within the Pension Fund. Senior Management had chosen not to adjust the understatement of £0.147m, in relation to the pension scheme asset valuation used by the scheme actuary. External Audit agreed that the impact was not material.

- iv. External Audit identified audit differences, which had been adjusted by Senior Management. These were either classification errors or disclosure matters and had no impact on the overall reported financial position.
- v. External Audit's planning report had identified key areas of focus for the audit of the Council's financial statements. Observations and conclusions on these matters were included within the report before Members. There were no matters other than those reported by Senior Management or disclosed in the report to be brought to the attention of this Committee.
- vi. Some deficiencies in internal control had been identified, relating to
 - key contracts not included on the Contracts Register. The Council would perform a refresh of the Contracts Register and would ensure it remained accurate
 - calculation of the bad debt provision. The Council had updated the bad debt provision calculation for business rates and council tax. The process for calculating the bad debts on other debts was being reviewed as well.
- vii. External Audit had identified one significant value for money risk over sustainable resource deployment and were comfortable with how the Council proposed to deal with this;

(c) confirmed that there were no matters to report on the Council's arrangements to secure economy, efficiency and effectiveness in its use of resources;

The Chair thanked Mr. Clarke for the work undertaken by External Audit and noted the findings in relation to the review of key contracts, highlighting that the Council would take action on this and Members would receive further information at the next agenda item.

RESOLVED that the report be noted.

G89

Contract Procedure Rules Review

On behalf of the Head of Welland Procurement, the Corporate Services Manager

- (a) submitted a report (copies of which had previously been circulated to Members) providing an overview of the updates to the Contract Procedure Rules that were being recommended;
- (b) advised that the Contract Procedure Rules had not undergone a thorough review for some time. The changes required as a result of the Public Contract Regulations 2015, were added to the existing rules to ensure

speedy compliance;

(c) highlighted that the revised draft was at Appendix A of the report. This took into consideration recent recommendations from Procurement Audits and attempts had been made to streamline the Rules, to aide better understanding by those using them. The aim was to continue to have an appropriate level of governance regarding procurement practice, while ensuring that processes were sufficiently streamlined to encourage their use;

(d) confirmed that the Head of Welland Procurement had reviewed other Contract Procedure Rules to ensure the Council's Rules complied with best practice. The Rules would be supported by a Procurement Toolkit and Procurement Template documents;

The Chair referred to the fire, which had gutted the Council offices in 2008 and queried how contracts were currently stored. The Corporate Services Manager advised that the Council retained electronic copies of all contracts and were in the process of ensuring that hard copies were securely stored. Many of the recommendations from the Internal Audit report on Contract Management had been implemented.

The Chair added that this version of the Contract Procedure Rules was more comprehensible than previous versions.

There being no further comments or questions from Members, it was

RESOLVED that the revised Contract Procedure Rules be approved and referred to Full Council for adoption in this Council's Constitution.

G90

Governance Review - Phase 2

The Director for Legal and Democratic Services

(a) submitted a report (copies of which had previously been circulated to Members) updating the Committee on the second phase of the Governance Review and the programme of activities under consideration;

(b) advised that the first phase of the Governance Review had completed. This included Council's approval of a set of twenty-seven recommendations at an Extraordinary Meeting on 8 May. The Governance Development Group (the Group) was retained in its format and membership to continue its remit;

(c) confirmed that Phase 2 of the Review was in progress. Two meetings within this phase had been held to date. The Group was making arrangements for exploratory discussions with Chief Executives and Members from several other Local Authorities in August, which operated various models of governance. A report on this would be submitted to the September meeting of this Committee, with a recommendation for progression. A period of consultation would follow, before submission to Council;

(d) advised that the Group had considered the role of the Appeals Committee, which had not met since 2009. Due to lack of business and the ongoing payment of a Special Responsibility Allowance to the Chair of this Committee, the Group recommended that the requirement to appoint a Chair on an annual basis and the corresponding Special Responsibility Allowance be removed. The Group considered that a Chair could be appointed on an ad hoc basis, as and when the Committee was required to meet. Both the current Chair of the Appeals Committee and the Chair of the Welland Independent Remuneration Panel had been consulted;

(e) Highlighted that other matters which remained on the agenda for Phase 2 related to the realignment of budgets into the new Committees structure and responsibilities. The Council's Constitution and scheme of delegation was to be fully reviewed. The Group would continue to consider any other matters, which would reduce duplication and make potential efficiency savings to the Council.

A Member highlighted risk 2 at paragraph 9.1 of the report, querying if the Council's resources and value for money were being impacted by duplication of roles and functions. The Director for Legal and Democratic Services clarified that although resources and value for money were not currently affected, this was a potential risk. The Chief Executive added that although the risk was low, it had been included in the report for full transparency.

There being no further question or comment from Members, it was

RESOLVED that

(1) the update on the second phase of the Governance Review be noted;

(2) the following be approved and referred to Full Council for adoption and updating the Constitution accordingly:-

- a. The removal of the annual appointment of a Chair to the Appeals Committee and this appointment be made on an ad hoc basis as and when required
- b. Allocation of the Special Responsibility Allowance to the Chair of the Appeals Committee be deleted from the Member Allowances Scheme and the Scheme be updated accordingly.

G91

Urgent Business

There was no urgent business.

The meeting closed at: 7.17 pm

Chair

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Advice on Members' Interests

COUNCIL MEETINGS - COMMITTEE MINUTES : DECLARATION OF INTERESTS

Interests need not be declared at Full Council in relation to Committee Minutes which do not become the subject of debate at Full Council (i.e. Minutes referred to solely on a page by page basis when working through the Minutes of each Committee.)

An interest must be declared at Full Council as soon as it becomes apparent that a relevant Committee Minute is to be debated – this applies even if an interest has been declared at Committee and is recorded in the Minutes of that Committee.

PERSONAL AND NON-PECUNIARY INTERESTS

If the issue being discussed affects you, your family or a close associate more than other people in the area, you have a personal and non-pecuniary interest. You also have a personal interest if the issue relates to an interest you must register under paragraph 9 of the Members' Code of Conduct.

You must state that you have a personal and non-pecuniary interest and the nature of your interest. You may stay, take part and vote in the meeting.

PERSONAL AND PECUNIARY INTERESTS

If a member of the public, who knows all the relevant facts, would view your personal interest in the issue being discussed to be so great that it is likely to prejudice your judgement of the public interest and it affects your or the other person or bodies' financial position or relates to any approval, consent, licence, permission or registration then **you must state that you have a pecuniary interest, the nature of the interest and you must leave the room***. You must not seek improperly to influence a decision on that matter unless you have previously obtained a dispensation from the Authority's Governance Committee.

DISCLOSABLE PECUNIARY INTERESTS AND OTHER INTERESTS

If you are present at any meeting of the Council and you have a disclosable pecuniary interest in any matter to be considered or being considered at the meeting, if the interest is not already registered, you must disclose the interest to the meeting. You must not participate in the discussion or the vote and you must leave the room.

You may not attend a meeting or stay in the room as either an Observer Councillor or *Ward Councillor or as a member of the public if you have a pecuniary or disclosable pecuniary interest*.

BIAS

If you have been involved in an issue in such a manner or to such an extent that the public are likely to perceive you to be biased in your judgement of the public interest (bias) then you should not take part in the decision-making process; you should leave the room. **You should state that your position in this matter prohibits you from taking part.** You may request permission of the Chair to address the meeting prior to leaving the room. The Chair will need to assess whether you have a useful contribution to make or whether complying with this request would prejudice the proceedings. A personal, pecuniary or disclosable pecuniary interest will take precedence over bias.

In each case above, you should make your declaration at the beginning of the meeting or as soon as you are aware of the issue being discussed.*

*There are some exceptions – please refer to paragraphs 13(2) and 13(3) of the Code of Conduct

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By virtue of paragraph(s) 1, 2 of Part 1 of Schedule 12A
of the Local Government Act 1972.

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By virtue of paragraph(s) 1, 2 of Part 1 of Schedule 12A
of the Local Government Act 1972.

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Melton Borough Council

Annual Audit Letter for the year
ended 31 March 2018

August 2018

Page 23

The EY logo consists of the letters 'EY' in a bold, white, sans-serif font. A yellow triangle is positioned above the 'Y', pointing downwards towards the letters.

Building a better
working world

Agenda Item 5

Contents

01

Executive
Summary



03

Financial Statement
Audit



05

Other Reporting
Issues



02

Purpose and
Responsibilities



04

Value for
Money



06

Focused on your
future



Public Sector Audit Appointments Ltd (PSAA) have issued a 'Statement of responsibilities of auditors and audited bodies'. It is available from the Chief Executive of each audited body and via the PSAA website (www.psaa.co.uk)

The Statement of responsibilities serves as the formal terms of engagement between appointed auditors and audited bodies. It summarises where the different responsibilities of auditors and audited bodies begin and end, and what is to be expected of the audited body in certain areas.

The 'Terms of Appointment (updated 23 February 2017)' issued by PSAA sets out additional requirements that auditors must comply with, over and above those set out in the National Audit Office Code of Audit Practice (the Code) and statute, and covers matters of practice and procedure which are of a recurring nature.

This Annual Audit Letter is prepared in the context of the Statement of responsibilities. It is addressed to the Members of the audited body, and is prepared for their sole use. We, as appointed auditor, take no responsibility to any third party.

Our Complaints Procedure - If at any time you would like to discuss with us how our service to you could be improved, or if you are dissatisfied with the service you are receiving, you may take the issue up with your usual partner or director contact. If you prefer an alternative route, please contact Steve Varley, our Managing Partner, 1 More London Place, London SE1 2AF. We undertake to look into any complaint carefully and promptly and to do all we can to explain the position to you. Should you remain dissatisfied with any aspect of our service, you may of course take matters up with our professional institute. We can provide further information on how you may contact our professional institute.



01

Executive Summary

Executive Summary

We are required to issue an annual audit letter to Melton Borough Council (the Council) following completion of our audit procedures for the year ended 31 March 2018. Below are the results and conclusions on the significant areas of the audit process.

Area of Work	Conclusion
Opinion on the Council's: ▶ Financial statements	Unqualified – the financial statements give a true and fair view of the financial position of the Council as at 31 March 2018 and of its expenditure and income for the year then ended
▶ Consistency of other information published with the financial statements	Other information published with the financial statements was consistent with the Annual Accounts
Concluding on the Council's arrangements for securing economy, efficiency and effectiveness	We concluded that you put in place proper arrangements to secure value for money in your use of resources

Page 16

Area of Work	Conclusion
Reports by exception: ▶ Consistency of Governance Statement	The Governance Statement was consistent with our understanding of the Council.
▶ Public interest report	We had no matters to report in the public interest.
▶ Written recommendations to the Council, which should be copied to the Secretary of State	We had no matters to report.
▶ Other actions taken in relation to our responsibilities under the Local Audit and Accountability Act 2014	We had no matters to report.

Area of Work	Conclusion
Reporting to the National Audit Office (NAO) on our review of the Council's Whole of Government Accounts return (WGA).	The Council is below the specified audit threshold of £500mn. Therefore, we did not perform any audit procedures on the consolidation pack.



Executive Summary (cont'd)

As a result of the above we have also:

Area of Work	Conclusion
Issued a report to those charged with governance of the Council communicating significant findings resulting from our audit.	Our Audit Results Report was issued on 10 th July 2018
Issued a certificate that we have completed the audit in accordance with the requirements of the Local Audit and Accountability Act 2014 and the National Audit Office's 2015 Code of Audit Practice.	Our certificate was issued on 24 th July 2018

In December 2018, we will also issue a report to those charged with governance of the Council summarising the certification work we have undertaken.

We would like to take this opportunity to thank the Council's staff for their assistance during the course of our work.

Steve Clark

Partner

For and on behalf of Ernst & Young LLP



02 Purpose and Responsibilities

Purpose and Responsibilities

The Purpose of this Letter

The purpose of this annual audit letter is to communicate to Members and external stakeholders, including members of the public, the key issues arising from our work, which we consider should be brought to the attention of the Council.

We have already reported the detailed findings from our audit work in our 2017/18 Audit Results Report to the 24 July 2018 Governance Committee, representing those charged with governance. We do not repeat those detailed findings in this letter. The matters reported here are the most significant for the Council.

Responsibilities of the Appointed Auditor

Our 2017/18 audit work has been undertaken in accordance with the Audit Plan issued on 31 January 2018 and is conducted in accordance with the National Audit Office's 2015 Code of Audit Practice, International Standards on Auditing (UK and Ireland), and other guidance issued by the National Audit Office.

As auditors we are responsible for:

Expressing an opinion:

- ▶ On the 2017/18 financial statements; and
- ▶ On the consistency of other information published with the financial statements.

Forming a conclusion on the arrangements the Council has to secure economy, efficiency and effectiveness in its use of resources.

▶ Reporting by exception:

- ▶ If the annual governance statement is misleading or not consistent with our understanding of the Council;
- ▶ Any significant matters that are in the public interest;
- ▶ Any written recommendations to the Council, which should be copied to the Secretary of State; and
- ▶ If we have discharged our duties and responsibilities as established by the Local Audit and Accountability Act 2014 and Code of Audit Practice.

Alongside our work on the financial statements, we also review and report to the National Audit Office (NAO) on your Whole of Government Accounts return. The Council is below the specified audit threshold of £500m so we did not perform any audit procedures on the return.

Responsibilities of the Council

The Council is responsible for preparing and publishing its statement of accounts accompanied by an Annual Governance Statement. In the AGS, the Council reports publicly each year on how far it complies with its own code of governance, including how it has monitored and evaluated the effectiveness of its governance arrangements in year, and any changes planned in the coming period.

The Council is also responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources.



03

Financial Statement Audit

Key Issues

The Council's Statement of Accounts is an important tool for the Council to show how it has used public money and how it can demonstrate its financial management and financial health. We audited the Council's Statement of Accounts in line with the National Audit Office's 2015 Code of Audit Practice, International Standards on Auditing (UK and Ireland), and other guidance issued by the National Audit Office and issued an unqualified audit report on 24th July 2018. Our detailed findings were reported to the July 2018 Governance Committee.

The key issues identified as part of our audit were as follows:

Significant Risk	Conclusion
<p>Misstatements due to fraud or error</p> <p>As identified in ISA (UK and Ireland) 240, management is in a unique position to perpetrate fraud because of its ability to manipulate accounting records directly or indirectly and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. We identify and respond to this fraud risk on every audit engagement.</p>	<p>We:</p> <ul style="list-style-type: none"> Recalculated the Capital Financing Requirement and confirmed that it is compliant with the requirements of the Code. In addition we confirmed that the disclosure is internally consistent with the PPE and Intangible Assets; Checked that MRP is appropriately calculated using the method outlined in the prudential code, with specific attention to any MRP on unsupported borrowing; Reviewed capitalised expenditure to confirm that it met the criteria for this treatment; Reviewed REFCUS expenditure to ensure that it met the broad principle of allowable expenditure, or was incurred under direction from the secretary of state; Obtained a schedule of movements on the HRA reserve, and agreed consistency to other statements and disclosures; Reviewed accounting policies, identifying whether consistent with prior year and the Code of practice; Reviewed Movement in Reserves and Adjustment between accounting and funding basis and ensure that entries are both appropriate for the entity and consistent with elsewhere in the statements; and Completed journal entry testing within specific parameters <p>We did not identify any material weaknesses in controls or evidence of material management override.</p> <p>We did not identify any instances of inappropriate judgements being applied.</p> <p>We did not identify any other transactions during our audit which appeared unusual or outside the Council's normal course of business</p> <p>Our testing did not identify any expenditure which had been inappropriately capitalised.</p>



Financial Statement Audit (cont'd)

The key issues identified as part of our audit were as follows: (cont'd)

Significant Risk	Conclusion
<p>Risk of fraud in revenue and expenditure recognition</p> <p>Under ISA 240 there is a presumed risk that revenue may be misstated due to improper revenue recognition. In the public sector, this requirement is modified by Practice Note 10 issued by the Financial Reporting Council, which states that auditors should also consider the risk that material misstatements may occur by the manipulation of expenditure recognition.</p> <p>The risks we have identified are most focused around those items of income and expenditure which are non-routine and involve more management estimation and judgment such as year-end income and expenditure accruals and provisions</p>	<p>We:</p> <ul style="list-style-type: none"> • Tested the valuation of accruals (income and expenditure) and testing provisions completeness and valuation at the year-end as these are the areas most susceptible to manipulation by management to achieve the desired expenditure levels; • Tested the completeness of liabilities and income and expenditure cut off to gain assurance that there has been no material amounts of expenditure omitted from the financial statements; • Tested the existence and valuation of debtors and accrued income; and • Completed Journal entry testing within specific parameters. <p>Our testing did not identify any material misstatements from revenue and expenditure recognition.</p> <p>Overall our audit work did not identify any material issues or unusual transactions to indicate any misreporting of the Council's financial position.</p>
<p>Valuation of land and buildings (HRA)</p> <p>Land and buildings (HRA) is the most significant balance in the Council's Statement of Financial Position. The valuation of land and buildings (HRA) is subject to a number of assumptions and judgements and even a small movement in these assumptions, could have a material impact on the accounts.</p> <p>For 2017/18 the Council has procured the services of Innes England, this is a change from 2016/17, where the District Valuation Services were used. The Council has also instructed Innes England to value the land and buildings within the Housing Revenue Account using the Beacon approach. This is a change to the valuation methodology to make it consistent with the Code of Practice following an audit recommendation in prior year. The change in valuation methodology and valuer increases our risk over the valuation of the HRA assets.</p>	<p>We</p> <ul style="list-style-type: none"> • Considered the work performed by the Council's valuers, including the adequacy of the scope of the work performed, their professional capabilities and the results of their work; • Sample tested key asset information used by the valuers in performing their valuation; • We also considered if there are any specific changes to assets that have occurred and that these have been communicated to the valuer; • Considered changes to useful economic lives as a result of the most recent valuation; and • Tested accounting entries have been correctly processed in the financial statements <p>We reviewed the instructions and data provided to the valuer by the Council. We identified no issues.</p> <p>We reviewed the classification and valuation methods used and identified no issues.</p> <p>We obtained input from EY's own valuation experts to review the work of Innes England and their qualifications.</p> <p>Our review of accounting entries at period end and those journals made in processing valuation adjustments did not reveal any instances of management intention to misreport the financial position.</p>

Financial Statement Audit (cont'd)

Other Key Findings	Conclusion
<p>Valuation of land and buildings</p> <p>The fair value of Property, Plant and Equipment (PPE) represent significant balances in the Council's accounts and are subject to valuation changes, impairment reviews and depreciation charges. Management is required to make material judgemental inputs and apply estimation techniques to calculate the year-end balances recorded in the balance sheet</p>	<p>We:</p> <ul style="list-style-type: none"> • Considered the work performed by the Council's valuers, including the adequacy of the scope of the work performed, their professional capabilities and the results of their work; • Sample tested key asset information used by the valuers in performing their valuation (e.g. floor plans to support valuations based on price per square metre); • We also considered if there are any specific changes to assets that have occurred and that these have been communicated to the valuer; • Considered changes to useful economic lives as a result of the most recent valuation; and • Tested accounting entries have been correctly processed in the financial statements; <p>We reviewed the instructions and data provided to the valuer by the Council. We identified no issues.</p> <p>We reviewed the classification and valuation methods used and identified no issues.</p> <p>Our review of accounting entries at period end and those journals made in processing valuation adjustments did not reveal any instances of management intention to misreport the financial position.</p>
<p>Pension liability valuation</p> <p>The Local Authority Accounting Code of Practice and IAS19 require the Council to make extensive disclosures within its financial statements regarding its membership of the Local Government Pension Scheme administered by Leicestershire County Council.</p> <p>The Council's pension fund deficit is a material estimated balance and the Code requires that this liability be disclosed on the Council's balance sheet. At 31 March 2017 this totalled £18 million.</p> <p>The information disclosed is based on the IAS 19 report issued to the Council by the actuary to the County Council.</p> <p>Accounting for this scheme involves significant estimation and judgement and therefore management engages an actuary to undertake the calculations on their behalf. ISAs (UK and Ireland) 500 and 540 require us to undertake procedures on the use of management experts and the assumptions underlying fair value estimates.</p>	<p>We:</p> <ul style="list-style-type: none"> • Liaised with the auditors of Leicestershire County Council Pension Fund, to obtain assurances over the information supplied to the actuary in relation to Melton Borough Council; • Assessed the work of the Pension Fund actuary (Hymans Robertson) including the assumptions they have used by relying on the work of PWC - Consulting Actuaries commissioned by Public Sector Auditor Appointments for all Local Government sector auditors, and considered relevant reviews by the EY actuarial team; and • Reviewed and tested the accounting entries and disclosures made within the Council's financial statements in relation to IAS19 <p>EY pensions team and PwC (Consulting Actuary to the NAO) have reviewed the work of the actuaries. We challenged the actuarial valuation and found no indication of management bias in this estimate. We did note that the investment values as at 31 March 2018, used by the actuary was 0.41% lower than actual values held by the pension fund, the variance is within an acceptable range for the estimation technique used, however the impact to the council pension liability to over state the pension liability by £0.147m, and the accounts were not adjusted for this.</p>

Our application of materiality

When establishing our overall audit strategy, we determined a magnitude of uncorrected misstatements that we judged would be material for the financial statements as a whole.

Item	Thresholds applied
Planning materiality	In our Audit Planning Report, we communicated that our audit procedures would be performed using a materiality of £0.605m. We updated our planning materiality assessment using the draft financial statements and also reconsidered our risk assessment. Based on our materiality measure of gross expenditure on provision of services, we updated our overall materiality assessment to £0.571m. This resulted in updated performance materiality, at 75% of overall materiality, of £0.428m, and an updated threshold for reporting misstatements of £0.029m. We consider gross expenditure on provision of services to be one of the principal considerations for stakeholders in assessing the financial performance of the Council.
Reporting threshold	We agreed with the Governance Committee that we would report to the Committee all audit differences in excess of £0.029mn (2017: £0.029mn)

We also identified the following areas where misstatement at a level lower than our overall materiality level might influence the reader. For these areas we developed an audit strategy specific to these areas. The areas identified and audit strategy applied include:

- ▶ Remuneration disclosures including any severance payments, exit packages and termination benefits: Errors in the note would be considered material, so a threshold of £1k materiality was set as this is the rounding point in the accounts;
- ▶ Related party transactions. Materiality for the Organisational element at the same level as the audit and the individuals element was considered on a case by case basis;
- ▶ We evaluate any uncorrected misstatements against both the quantitative measures of materiality discussed above and in light of other relevant qualitative considerations;

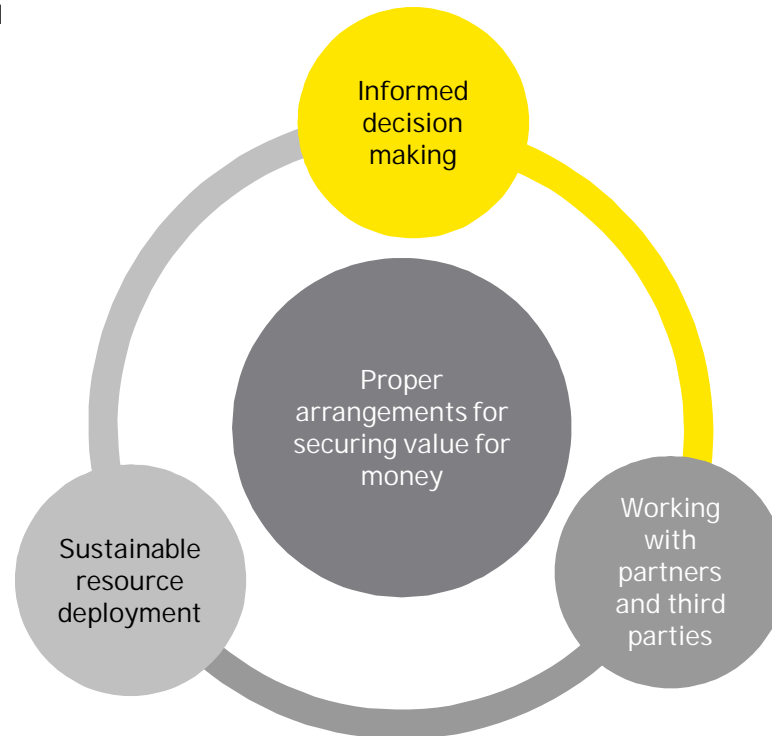


04 Value for Money

We are required to consider whether the Council has put in place 'proper arrangements' to secure economy, efficiency and effectiveness on its use of resources. This is known as our value for money conclusion.

Proper arrangements are defined by statutory guidance issued by the National Audit Office. They comprise your arrangements to:

- ▶ Take informed decisions;
- ▶ Deploy resources in a sustainable manner; and
- ▶ Work with partners and other third parties.



We identified one significant risk in relation to these arrangements. The tables below present the findings of our work in response to the risks identified and any other significant weaknesses or issues to bring to your attention.

We have performed the procedures outlined in our audit plan. We did not identify any significant weaknesses in the Council's arrangements to ensure it took properly informed decisions and deployed resources to achieve planned and sustainable outcomes for taxpayers and local people.

We therefore issued an unqualified Value for Money conclusion on 24 July 2018.

Value for Money (cont'd)

What is the significant value for money risk?

The Council's Medium Term Financial Strategy (MTFS) shows in the short term there is a gap between funding and expenditure. The MTFS for the period 2018/19 to 2021/22 shows a shortfall from 2018/19 reversing to a surplus by 2021/22.

Specifically, there is a significant risk over the Council's financial resilience that manifests itself through a significant gap in the financial plan for 2018/19 putting at risk the achievement of statutory financial performance in 2018/19.

We acknowledge that the financial position shown in the MTFS will be updated when the 2018/19 budget is approved, which will include confirmation of the Council's final financial settlement, and savings plans developed through the Budget Management Strategy to meet the future financial challenges, which will reduce the short term gap identified.

What arrangements did the risk affect? What are our findings?

Deploy resources in a sustainable manner

We have reviewed the arrangements in place at the council, and plans in place to address the shortfall identified, and note:

- The 2017/18 performance was a £0.284m deficit against a budgeted deficit of £0.225m, we acknowledge the approved deficit was updated to £0.544m in year, and the performance reflects an improvement of £0.260m, against the final approved deficit budget of £0.544m.
- The Council has clearly identified and understood the areas of under / over spend, and continues to have a good track record of budget monitoring.
- A contribution of £0.156m is required from the general fund to balance the 2018/19 financial year budget, with shortfalls totalling £0.728 over the period 2019/2022, we acknowledge the council has progressed on savings plans, which when incorporated into the MFTS will show the council will not require the use of its general fund reserves to balance the budget.
- The financial challenges for local government organisations are increasing and the council has a good understanding of the risks it faces, and considered plans to address them, it is important that the Council ensures future savings plans are delivered in full to strengthen its underlying financial position



05

Other Reporting Issues



Other Reporting Issues

Whole of Government Accounts

The Council is below the specified audit threshold of £500mn. Therefore, we did not perform any audit procedures on the consolidation pack.

Annual Governance Statement

We are required to consider the completeness of disclosures in the Council's annual governance statement, identify any inconsistencies with the other information of which we are aware from our work, and consider whether it is misleading.

We completed this work and did not identify any areas of concern.

Report in the Public Interest

We have a duty under the Local Audit and Accountability Act 2014 to consider whether, in the public interest, to report on any matter that comes to our attention in the course of the audit in order for it to be considered by the Council or brought to the attention of the public.

We did not identify any issues which required us to issue a report in the public interest.

Written Recommendations

We have a duty under the Local Audit and Accountability Act 2014 to designate any audit recommendation as one that requires the Council to consider it at a public meeting and to decide what action to take in response.

We did not identify any issues which required us to issue a written recommendation.



Other Reporting Issues (cont'd)

Objections Received

We did not receive any objections to the 2017/18 Financial Statements from members of the public.

Other Powers and Duties

We identified no issues during our audit that required us to use our additional powers under the Local Audit and Accountability Act 2014.

Independence

We communicated our assessment of independence in our Audit Results Report to the Governance Committee on 24^h July 2018. In our professional judgement the firm is independent and the objectivity of the audit engagement partner and audit staff has not been compromised within the meaning regulatory and professional requirements.

Control Themes and Observations

As part of our work, we obtained an understanding of internal control sufficient to plan our audit and determine the nature, timing and extent of testing performed. Although our audit was not designed to express an opinion on the effectiveness of internal control, we are required to communicate to you significant deficiencies in internal control identified during our audit.

We have adopted a fully substantive approach and have therefore not tested the operation of controls.

The matters reported are shown below and are limited to those deficiencies that we identified during the audit and that we concluded are of sufficient importance to merit being reported.

Description

Contracts - Our review of key contracts has identified a number of significant contracts/leases (eg BIFFA waste management) which were not included on the contracts registers.

Impact

There is the risk that the council does not understand and disclose details of the contracts it has entered into (including its liabilities and expected revenue)

The council has agreed the contact register will be refreshed, removing old contracts and updating to include all contracts. The contract register will also be periodically circulated to heads of service, to confirm the contract register remains accurate.



Other Reporting Issues (cont'd)

Description	Impact
<p>Bad Debt Provision - We highlighted in 2016/17, the council uses set percentages to calculate the bad debt provision, the rates being used were set in prior years and no evidence was available that any review has been carried out over its reasonableness. For 2017/18 the Council has updated the bad debt provision calculation for business rates and council tax, these are now based on the Council's experience of collection rates, the process for calculating the bad debts on other debts is being reviewed to ensure the bad debt provision is based on the council's experience of actual collection rates.</p>	<p>The bad debt provisions may not accurately reflect the Council's ability to collect the outstanding debts</p> <p>Recommendation</p> <p>That the Council review the recovery rates of outstanding debts and use this as a basis for the percentages applied.</p>



06 Focused on your future



Focused on your future

The Code of Practice on Local Authority Accounting in the United Kingdom introduces the application of new accounting standards in future years. The impact on the Council is summarised in the table below.

Standard	Issue	Impact
IFRS 9 Financial Instruments	<p>Applicable for local authority accounts from the 2018/19 financial year and will change:</p> <ul style="list-style-type: none"> • How financial assets are classified and measured; • How the impairment of financial assets are calculated; and • The disclosure requirements for financial assets. <p>There are transitional arrangements within the standard and the 2018/19 Accounting Code of Practice for Local Authorities has now been issued, providing guidance on the application of IFRS 9. In advance of the Guidance Notes being issued, CIPFA have issued some provisional information providing detail on the impact on local authority accounting of IFRS 9, however the key outstanding issue is whether any accounting statutory overrides will be introduced to mitigate any impact.</p>	<p>Although the Code has now been issued, providing guidance on the application of the standard, along with other provisional information issued by CIPFA on the approach to adopting IFRS 9, until the Guidance Notes are issued and any statutory overrides are confirmed there remains some uncertainty. However, what is clear is that the Council will have to:</p> <ul style="list-style-type: none"> • Reclassify existing financial instrument assets • Re-measure and recalculate potential impairments of those assets; and • Prepare additional disclosure notes for material items.
IFRS 15 Revenue from Contracts with Customers	<p>Applicable for local authority accounts from the 2018/19 financial year. This new standard deals with accounting for all contracts with customers except:</p> <ul style="list-style-type: none"> • Leases; • Financial instruments; • Insurance contracts; and • For local authorities; Council Tax and NDR income. <p>The key requirements of the standard cover the identification of performance obligations under customer contracts and the linking of income to the meeting of those performance obligations.</p> <p>Now that the 2018/19 Accounting Code of Practice for Local Authorities has been issued it is becoming clear what the impact on local authority accounting will be. As the vast majority of revenue streams of Local Authorities fall outside the scope of IFRS 15, the impact of this standard is likely to be limited.</p>	<p>As with IFRS 9, some provisional information on the approach to adopting IFRS 15 has been issued by CIPFA in advance of the Guidance Notes. Now that the Code has been issued, initial views have been confirmed; that due to the revenue streams of Local Authorities the impact of this standard is likely to be limited.</p> <p>The standard is far more likely to impact on Local Authority Trading Companies who will have material revenue streams arising from contracts with customers. The Council will need to consider the impact of this on their own group accounts, when the trading company is consolidated.</p>



Focused on your future (cont'd)

Standard	Issue	Impact
IFRS 16 Leases	<p>It is currently proposed that IFRS 16 will be applicable for local authority accounts from the 2019/20 financial year.</p> <p>Whilst the definition of a lease remains similar to the current leasing standard; IAS 17, for local authorities who lease a large number of assets the new standard will have a significant impact, with nearly all current leases being included on the balance sheet.</p> <p>There are transitional arrangements within the standard and although the 2019/20 Accounting Code of Practice for Local Authorities has yet to be issued, CIPFA have issued some limited provisional information which begins to clarify what the impact on local authority accounting will be. Whether any accounting statutory overrides will be introduced to mitigate any impact remains an outstanding issue.</p>	<p>Until the 2019/20 Accounting Code is issued and any statutory overrides are confirmed there remains some uncertainty in this area.</p> <p>However, what is clear is that the Council will need to undertake a detailed exercise to identify all of its leases and capture the relevant information for them. The Council must therefore ensure that all lease arrangements are fully documented.</p>

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GOVERNANCE COMMITTEE

18th SEPTEMBER 2018

REPORT OF HEAD OF INTERNAL AUDIT

INTERNAL AUDIT UPDATE

1.0 PURPOSE OF REPORT

- 1.1 To update Members on progress made in delivering the 2018/19 Annual Audit Plan and key findings arising from audit assignments completed.

2.0 RECOMMENDATIONS

- 2.1 **That Members note the report and progress made by the Internal Audit team in delivery of the Audit Plan.**
- 2.2 **That Members approve the proposed amendment to the Audit Plan – to defer the planned audit of the Gretton Court project to 2019/20 and include an audit of compliance with procurement rules in the 2018/19 plan.**

3.0 UPDATE ON DELIVERY OF THE INTERNAL AUDIT PLAN

- 3.1 The progress achieved to date in delivering the 2018/19 Audit Plan is set out in Appendix A. Since the last Governance committee meeting, three reports have been finalised. At the time of reporting, 100% of planned assignments are either complete or in progress and the team is on track to exceed the target for delivery of 90% of the plan to draft report stage by the end of March 2019.
- 3.2 The key findings of the audit assignments from 2018/19 completed to date are provided within Appendix A.

4.0 IMPLEMENTATION OF RECOMMENDATIONS

- 4.1 The Council's Management Team review progress made on implementing agreed management actions on a regular basis. At the date of reporting, there are 24 agreed management actions which are overdue for implementation. Reasons have been requested for the overdue actions. There are a number of overdue actions which have been delayed due to a change in officers' responsibilities and these have now been reallocated to the relevant lead officer and are subject to revised timescales. Further details are provided in Appendix A.

5.0 AUDIT PLAN AMENDMENT

- 5.1 An amendment to the Audit Plan has been proposed for approval by the Governance Committee. The approved Audit Plan includes 15 days for an audit of the Gretton Court project but, given the revised timing for the project, it is proposed that this work be deferred to the 2019/20 Audit Plan. The days allocated to this review could be reallocated to a review of compliance with the Council's procurement rules and to fund additional work undertaken by Internal Audit including consultancy advice on taxi licensing fees and additional work on the Beckmill Court project audit. This has been agreed with the Council's s151 officer, senior management and the Chair of the Governance Committee and is brought to the Committee for formal approval.

6.0 POLICY AND CORPORATE IMPLICATIONS

6.1 The report allows the Committee to develop independent assurance about the quality of the Council's internal control framework.

7.0 FINANCIAL AND OTHER RESOURCE IMPLICATIONS

7.1 There are no financial or other resource implications arising directly from this report.

8.0 LEGAL IMPLICATIONS/POWERS

8.1 There are no legal implications arising directly from this report

9.0 COMMUNITY SAFETY

9.1 There are no community safety implications arising directly from this report.

10.0 EQUALITIES

10.1 There are no equalities implications arising directly from this report.

11.0 RISKS

11.1 If Internal Audit does not deliver the approved Audit Plan the assurance that it can provide about the Council's control framework would be compromised.

12.0 CLIMATE CHANGE

12.1 There are no climate change implications arising directly from this report.

13.0 CONSULTATION

13.1 N/A

14.0 WARDS AFFECTED

14.1 All wards are indirectly affected by the report.

Contact Officer Rachel Ashley-Caunt

Date: 03/09/2018

Appendices : A – Internal Audit Update Report

Background Papers: N/A

Reference : N/A



MELTON BOROUGH COUNCIL

INTERNAL AUDIT UPDATE

SEPTEMBER 2018

Date: 18th September 2018

Introduction

- 1.1 LGSS provides the internal audit service for Melton Borough Council and has been commissioned to provide 235 audit days to deliver the 2018/19 Annual Audit Plan and undertake other work commissioned by the client.
- 1.2 The Public Sector Internal Audit Standards (the Standards) require the Governance Committee to scrutinise the performance of the Internal Audit Team and to satisfy itself that it is receiving appropriate assurance about the controls put in place by management to address identified risks to the Council. This report aims to provide the Committee with details on progress made in delivering planned work, the key findings of audit assignments completed since the last Committee meeting, updates on the implementation of actions arising from audit reports and an overview of the performance of the Consortium.

Performance

2.1 Will the Internal Audit Plan for 2018/19 be delivered?

LGSS is set the objective of delivering at least 90% of the Internal Audit plans to draft report stage by the end of March 2019.

At the time of reporting, 65% of the Audit Plan is either complete or in progress.

Progress on individual assignments is shown in Appendix 1.

2.2 Are audits being delivered to budget?

Internal Audit is on target to deliver the Audit Plan within the 235 days budget. Any overruns on individual assignments are managed within the overall budget.

2.3 Are clients satisfied with the quality of the Internal Audit assignments?

Responses received to the Customer Satisfaction Questionnaire show that clients have rated all aspects of the audit assignments completed during the year to date as 'good' or 'outstanding'. A summary of the responses is provided in Appendix 2.

2.4 Is the Internal Audit team achieving the expected level of productivity?

As at week 20, the team had been delivering 96% productivity, against the target set of 90%.

2.5 Based upon recent Internal Audit work, are there any emerging issues that impact upon the Internal Audit opinion of the Council's Control Framework?

Since the start of the financial year, three final reports have been issued for assignments from the 2018/19 Internal Audit Plan. The key findings arising are as follows:

IR35

Robust systems and controls for ensuring compliance with relevant tax and employment legislation are essential elements of the Council's overall financial management




arrangements. IR35 is intended to stop 'disguised employment' whereby staff are appointed 'off payroll' through companies or similar trading arrangements that avoid the need to make tax and other deductions at source or to pay employer's national insurance contributions. The employee is also potentially able to benefit from a reduced tax bill. IR35 has been in place since 2000 but from April 2017 the responsibility for determining whether the rules apply in public sector organisations shifted from the contractor to the hiring organisation. Penalties for non-compliance include repaying HMRC the tax and national insurance due and a fine ranging between 30% and 100% of the value of the tax due.

The Council's arrangements for the identification and assessment of cases within the scope of IR35 are currently inadequate and expose the Council to unnecessary risk of financial penalties. Reliance is largely placed on individual managers being aware of their responsibility to undertake the relevant pre-appointment checks. Monitoring and recording of cases potentially within the scope of IR35 is undertaken by the HR team using the ICT new starter form. However, testing identified some cases that had not been identified through this process and records indicate that 65% of cases that had been identified in this way had no evidence of an IR35 assessment being undertaken.

There is currently no formal policy, procedures or guidance on the Council's approach to off-payroll workers. Where appointments are made through a staffing agency managers have been advised to seek written confirmation from the agency that tax and national insurance are being appropriately deducted. For other cases managers are advised to use the HMRC online status checker tool. However, accurate completion of the tool is open to interpretation and can be easily manipulated to achieve the desired outcome. Testing identified one case with inconsistencies in the tool and two further cases that had been completed by the worker rather than the manager. The consequences of an incorrect assessment could be significant in terms of potential financial liability.

There is currently no formal guidance for managers on the respective employment rights and obligations of different classes of off-payroll workers. Officers stated that a cautious approach is generally adopted and that any issues are dealt with on a case-by-case basis, although this has led to some inconsistencies in treatment.

Based upon the findings, Internal Audit has given the following assurance opinions over the management of the associated risks:

Assurance Opinion		
Control environment	Limited	
Compliance	Limited	
Organisational impact	Moderate	

Beckmill Court Regeneration Project

The Beckmill Court regeneration project is a major capital scheme that supports the Council's corporate objective of helping to provide homes and environments that meet local needs. In 2012 the buildings were given a negative value and consultants were engaged to undertake a condition survey. In 2013 a feasibility study was undertaken to consider options for the building. In 2014 a further feasibility study and cost estimation exercise was undertaken for the preferred option. In 2015 a development study was undertaken and a budget estimate of £3.1m advised by consultants. In 2016 design work and preparations for tender were carried out. In 2017 a contract was awarded to Fortem for £2.02m and works commenced in October 2017 with a planned completion date of June 2018.

Overall arrangements for management and control of the project were not fully compliant with the Council's established project management framework. Documentation is lacking in several areas making it difficult to demonstrate that the project has been robustly managed at all stages and that value for money has been achieved, particularly in respect of the appointment of consultants. The project has been delivered over an extended period of time compared to the original timescales established at the feasibility stage. There have been several changes of staff in key project roles during this time and it has not always been possible to establish whether the absence of documentation is due to a failure of process or a failure of record keeping.

Officers are satisfied that the key outcomes of the project (to complete essential repairs and regeneration works to improve residents quality of life) will be delivered as planned although there have been significant delays and latest estimates indicate that the project will be overspent by approximately £116k.

Based upon the findings, Internal Audit has given the following assurance opinions over the management of the associated risks:

Assurance Opinion		
Control environment	Satisfactory	●
Compliance	Limited	●
Organisational impact	Moderate	●




Members can request copies of all final Internal Audit reports from the Head of Internal Audit or Head of Central Services at any time.

2.6 **Are clients progressing audit recommendations with appropriate urgency?**

Since the last Committee meeting, 30 actions from audit reports have been completed by officers. At the date of reporting, there are 24 agreed management actions which are overdue for implementation. Reasons have been provided and revised dates for implementation have been agreed, where appropriate. An analysis of the implementation of actions is provided in Appendix 3.

Appendix 1: Progressing the Annual Internal Audit Plan

KEY
Current status of assignments is shown by 

Assignment	Budget	Actual	Not Started	Planning	Field Work Underway	Field Work Complete	Draft Report	Final Report	Control Environment	Compliance	Org Impact	Comment
Corporate Governance & Counter Fraud												
Code of Corporate Governance	4	4						●	N/A			
General Data Protection Regulation (GDPR)	15	0.5		●								
FCO and EIR	10	-	●									
Right to Buy	5	0.1		●								
Council Tax Support	12	-	●									
Risk Management	10	-	●									
Key Corporate Controls & Policies												
Key Financial Controls	15	-	●									
IR35	10	10						●	Limited 	Limited 	Moderate 	See para 2.5
Debt Management (consultancy)	7	6.8				●						

Page 54




Assignment	Budget	Actual	Not Started	Planning	Field Work Underway	Field Work Complete	Draft Report	Final Report	Control Environment	Compliance	Org Impact	Comment
Travel Expense Claims	7	5.1			●							
Business Continuity Management & Emergency Planning	10	1.4			●							
Absence Management	12	12					●					
Corporate Objective: Place												
Beckmill Court Regeneration Project	10	13						●	Satisfactory ●	Limited ●	Moderate ●	See para 2.5
Petton Court	15	0.3		●								
Housing Repairs	15	0.7		●								
Environmental Health	15	1.9		●								
Corporate Objective: People												
Safeguarding	11	-	●									

Assignment	Budget	Actual	Comments
Other Client Support			
Advice & Assistance	2	2.4	

Assignment	Budget	Actual	Comments
Other Client Support			
Committee Work, Support & Annual Report	15	4.2	
Recommendation Follow-Up	3	0.8	
Client Meetings, AGS/NFI & External Audit, Audit Planning	15	3.2	
Internal Audit Management & Development	21	2.1	




At the completion of each assignment the Auditor will report on the level of assurance that can be taken from the work undertaken and the findings of that work. The table below provides an explanation of the various assurance statements that Members can expect to receive.

Compliance Assurances		
Level	Control environment assurance	Compliance assurance
Substantial ●	There are minimal control weaknesses that present very low risk to the control environment.	The control environment has substantially operated as intended although some minor errors have been detected.
Good ●	There are minor control weaknesses that present low risk to the control environment.	The control environment has largely operated as intended although some errors have been detected.
Satisfactory ●	There are some control weaknesses that present a medium risk to the control environment.	The control environment has mainly operated as intended although errors have been detected.
Limited ●	There are significant control weaknesses that present a high risk to the control environment.	The control environment has not operated as intended. Significant errors have been detected.
No ●	There are fundamental control weaknesses that present an unacceptable level of risk to the control environment.	The control environment has fundamentally broken down and is open to significant error or abuse.

Organisational Impact		Definition
Major		The weaknesses identified during the review have left the Council open to significant risk. If the risk materialises it would have a major impact upon the organisation as a whole.
Moderate		The weaknesses identified during the review have left the Council open to medium risk. If the risk materialises it would have a moderate impact upon the organisation as a whole.
Minor		The weaknesses identified during the review have left the Council open to low risk. This could have a minor impact on the organisation as a whole.

Category of Recommendations

The Auditor prioritises recommendations to give management an indication of their importance and how urgent it is that they be implemented. By implementing recommendations made managers can mitigate risks to the achievement of service objectives for the area(s) covered by the assignment.

Priority		Impact & Timescale
High		Action is imperative to ensure that the objectives for the area under review are met.
Medium		Requires actions to avoid exposure to significant risks in achieving objectives for the area.
Low		Action recommended to enhance control or improve operational efficiency.

Appendix 2: Customer Satisfaction

At the completion of each assignment, the Auditor issues a Customer Satisfaction Questionnaire (CSQ) to each client with whom there was a significant engagement during the assignment. The Head of Service and the Line Manager receive a CSQ for all assignments within their areas of responsibility. The standard CSQ asks for the client's opinion of four key aspects of the assignment. The responses received in the year to date are set out below.

Aspects of Audit Assignments	N/A	Outstanding	Good	Satisfactory	Poor
Design of Assignment	1	1	2	-	-
Communication during Assignments	-	-	4	-	-
Quality of Reporting	-	-	4	-	-
Quality of Recommendations	-	-	4	-	-
Total	1	1	14	-	-

Appendix 3: Implementation of Audit Recommendations

	'High' priority recommendations		'Medium' priority recommendations		'Low' priority recommendations		Total	
	Number	% of total	Number	% of total	Number	% of total	Number	% of total
Actions due and implemented since last Committee meeting	4	100%	14	44%	12	66%	30	56%
Actions due within last 3 months, but <u>not implemented</u>	-	-	7	22%	3	17%	10	19%
Actions due <u>over 3 months</u> ago, but <u>not implemented</u>	-	-	11	34%	3	17%	14	25%
Totals	4	100%	32	100%	18	100%	54	100%

Appendix 4: Limitations and Responsibilities

Limitations inherent to the internal auditor's work

The Consortium is undertaking a programme of work agreed by the council's senior managers and approved by the Governance Committee subject to the limitations outlined below.

Opinion

Each audit assignment undertaken addresses the control objectives agreed with the relevant, responsible managers.

There might be weaknesses in the system of internal control that the Consortium are not aware of because they did not form part of the programme of work; were excluded from the scope of individual internal assignments; or were not brought to the Consortium's attention. As a consequence, the Governance Committee should be aware that the Audit Opinion for each assignment might have differed if the scope of individual assignments was extended or other relevant matters were brought to the Consortium's attention.

Internal control

Internal control systems identified during audit assignments, no matter how well designed and operated, are affected by inherent limitations. These include the possibility of poor judgement in decision making; human error; control processes being deliberately circumvented by employees and others; management overriding controls; and unforeseeable circumstances.

Future periods

The assessment of each audit area is relevant to the time that the audit was completed in. In other words, it is a snapshot of the control environment at that time. This evaluation of effectiveness may not be relevant to future periods due to the risk that:

- The design of controls may become inadequate because of changes in operating environment, law, regulatory requirements or other factors; or
- The degree of compliance with policies and procedures may deteriorate.

Responsibilities of management and internal auditors

It is management's responsibility to develop and maintain sound systems of risk management; internal control and governance; and for the prevention or detection of irregularities and fraud. Internal audit work should not be seen as a substitute for management's responsibilities for the design and operation of these systems.

The Consortium endeavours to plan its work so that there is a reasonable expectation that significant control weaknesses will be detected. If weaknesses are detected additional work is undertaken to identify any consequent fraud or irregularities. However, Internal Audit procedures alone, even when carried out with due professional care, do not guarantee that fraud will be detected, and its work should not be relied upon to disclose all fraud or other irregularities that might exist.

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GOVERNANCE COMMITTEE

18 SEPTEMBER 2018

REPORT OF MONITORING OFFICER

LOCAL CODE OF CORPORATE GOVERNANCE

1.0 PURPOSE OF REPORT

- 1.1 This report explains the requirements for the Council to produce a Local Code of Corporate Governance and current governance arrangements in line with the revised Code.

2.0 RECOMMENDATIONS

- 2.1 **That the Committee comments on and approves the revised Local Code of Corporate Governance drafted as a result of a recent review as set out in Appendix A to this report.**

3.0 KEY ISSUES

- 3.1 At its meeting in April 2017 the Governance Committee adopted a Local Code of Governance for the financial year 2017/18. Prior to this date the adoption of a Local Code was seen as best practice, but following revised CIPFA guidance issued in 2016 the adoption of a Code became a legal requirement for 2017/18. As part of the Internal Audit work plan for 2017/18 the Code has been reviewed and further updated to ensure that it remains consistent with the seven principles of good governance set out in the CIPFA/SOLACE framework document "Delivering Good Governance in Local Government Framework 2016 Edition A.
- 3.2 The key focus is on governance processes and structures focussing on the attainment of sustainable economic, societal and environmental outcomes.
- 3.3 The CIPFA/SOLACE Framework 2016 now has a revised set of principles (AG) taken from the "International Framework: Good Governance in the Public Sector (CIPFA/IFAC 2014)":

A – Behaving with integrity, demonstrating strong commitment to ethical values and respecting the role of law;

B – Ensuring openness and comprehensive stakeholder engagement;

C – Defining outcomes in terms of sustainable economic, social and environmental benefits; D – Determining the interventions necessary to optimize the achievement of the intended outcomes;

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

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

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

- 3.4 It is best practice for a Local Authority to have a code that reflects these principles and be committed to improving governance on a continuing basis through a process of evaluation and review.
- 3.5 Accordingly the Local Code of Governance that was adopted in 2017 has been reviewed by the Head of Internal Audit in consultation with the Monitoring Officer and the Management Team, to ensure that it reflects the current governance arrangements of the council and complies with the CIPFA/SOLACE Framework 2016 edition.
- 3.6 The Council will also be producing an Action Plan to ensure that there is appropriate monitoring and on going review of the Code. .This will also be reported to the Committee during the municipal year 2018/19.

4.0 POLICY AND CORPORATE IMPLICATIONS

4.1 Corporate Priorities

The ongoing arrangements to ensure good governance are a vital component in ensuring that Melton Borough Council is well managed.

5.0 FINANCIAL AND OTHER RESOURCE IMPLICATIONS

5.1 There are no particular financial implications.

6.0 LEGAL IMPLICATIONS/POWERS

6.1 The production of a Local Code of Governance which had previously been considered good practice; is now a legal requirement. The Council adopted the current Code in 2017, however, further work has been carried out to ensure that the Code not only reflects good governance practice, but is easy to understand.

7.0 COMMUNITY SAFETY

7.1 There are no specific community safety aspects to this report.

8.0 EQUALITIES

8.1 When taking into account the Public Sector Equality Duty, the Local Code of Governance supports the main aims of the duty. There are no specific equalities issues identified for protected or vulnerable groups. Improvements to communications and consultation processes will enhance existing procedures.

9.0 RISKS

9.1

L I K E L I H O O D	A	Very High				
	B	High				
	C	Significant				
	D	Low		1		
	E	Very Low				
	F	Almost Impossible				
			Negligible 1	Marginal 2	Critical 3	Catastrophic 4

IMPACT

Risk No	Risk Description
1	Non-compliance with these requirements could affect the reputation and performance of the Council

10.0 CLIMATE CHANGE

10.1 There are no specific climate change implications relating to this report.

11.0 CONSULTATION

11.1 Senior management has been consulted as part of the drafting process of the Code.

12.0 WARDS AFFECTED

12.1 All wards are affected by this report.

Contact Officer: Adele Wylie, Monitoring Officer
Date: September 2018

Appendices: Appendix A – Code of Corporate Governance

Background Papers: None other than referred to in the report

Reference:

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Code of Corporate Governance

FOREWORD

From the Chair of the Governance Committee

I am pleased to endorse this Code of Corporate Governance, which sets out the commitment of Melton Borough Council to continue to uphold the highest possible standards of good governance. I hope you will find that the document clearly demonstrates our drive to ensure this.

Good governance is key to achieving our vision for Melton.

INTRODUCTION

Good governance

Good governance is about how the Borough Council ensures that it is doing the right things, in the right way, for the communities it serves, in a timely, inclusive, open, honest and accountable manner.

Our commitment

Melton Borough Council is committed to upholding the highest possible standards of good corporate governance, believing that good governance leads to high standards of management, strong performance, effective use of resources, increased public involvement and trust in the Council and ultimately good outcomes.

Good governance flows from shared values, culture and behaviour and from systems and structures. This Code of Corporate Governance is a public statement that sets out the framework through which the Council meets its commitment to good corporate governance.

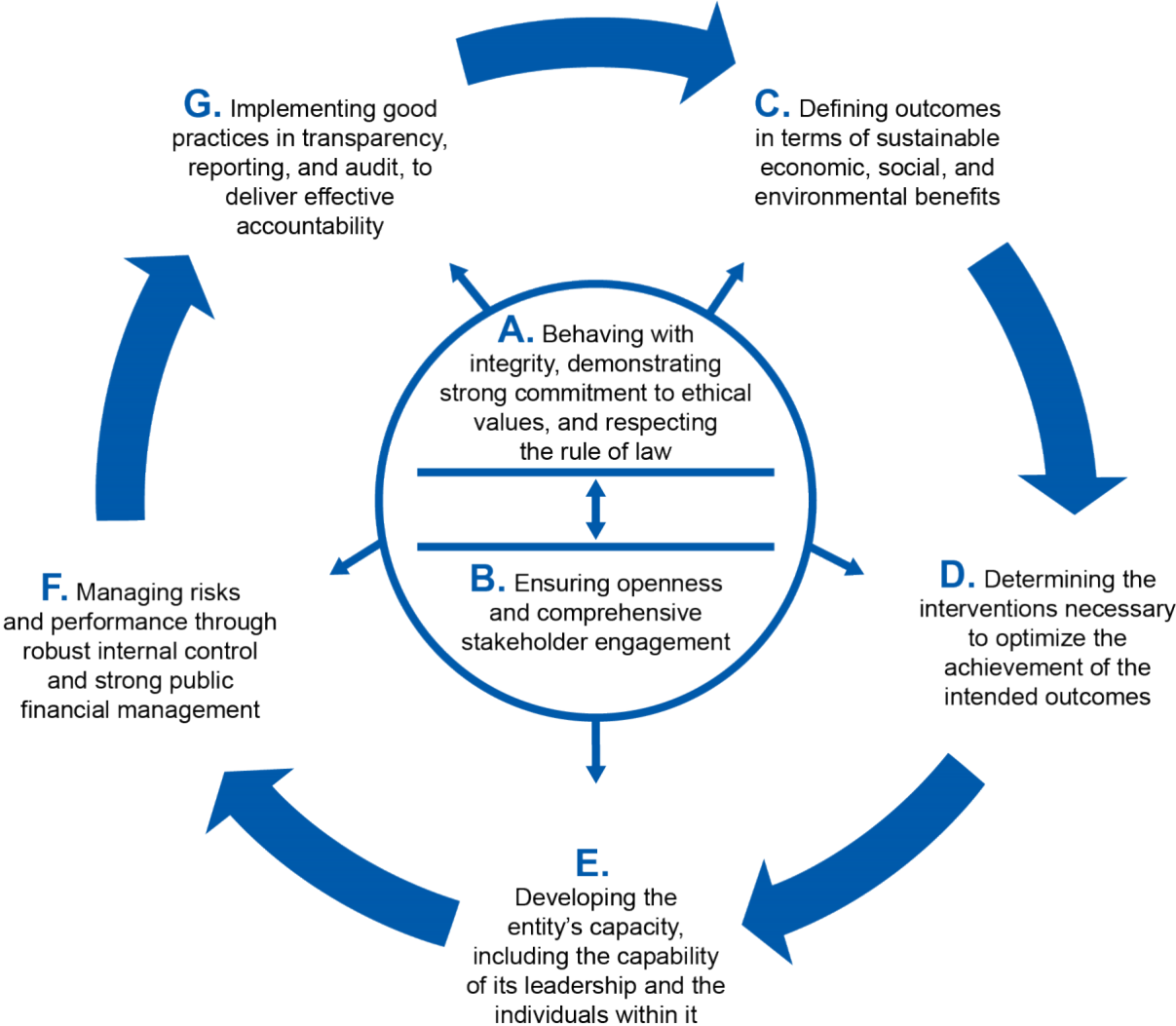
The Governance Framework comprises the systems and processes, and cultures and values, by which the Council is directed and controlled and through which it accounts to, engages with and, where appropriate, leads the community. It enables the Council to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate cost-effective services.

The corporate governance of Melton is based on the following principles recommended by CIPFA/SOLACE in a joint document entitled 'Delivering Good Governance in Local Government' which builds on the seven Principles for the Conduct of Individuals in Public Life (Appendix A):

- A.** Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law.
- B.** Ensuring openness and comprehensive stakeholder engagement.
- C.** Defining outcomes in terms of sustainable economic, social, and environmental benefits.
- D.** Determining the interventions necessary to optimize the achievement of the intended outcomes.
- E.** Developing the entity's capacity, including the capability of its leadership and the individuals within it.
- F.** Managing risks and performance through robust internal control and strong public financial management.
- G.** Implementing good practices in transparency, reporting, and audit, to deliver effective accountability.

This document describes how the Council achieves the seven principles of good governance and describes how the Council's corporate governance arrangements will be monitored and reviewed.

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



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

Supporting Principles	To meet the requirements of this Principle:	This is evidenced by:
<p>Behaving with integrity</p>	<ul style="list-style-type: none"> • The Council’s leadership sets a tone for the organisation by creating a climate of openness, support and respect through its Constitution and Corporate Delivery Plan and other key policies. • The Council’s Codes of Conduct for officers and Members, and supporting guidance, communicate the expectation that 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. The Council’s Constitution (Part 5) sets out the underlying principles which underpin the Codes of Conduct, based on the Seven Principles of Public Life (the Nolan Principles). • The Council has in place a staff handbook and performance management framework, which ensures that Melton’s vision and values are communicated to, and understood by, staff. This framework forms the basis of the annual staff appraisal process. • The Council has in place arrangements to ensure that Councillors and employees of the authority are not influenced by prejudice, bias or conflicts of interest in dealing with different stakeholders, and has in place appropriate processes to ensure that they continue to operate in practice. This includes maintaining the statutory Register of Members Interests, and requiring officers to make Declarations of Interests. • The Council has in place arrangements to ensure that core corporate policies and processes are designed in conformity with ethical standards, and are reviewed on a regular basis to ensure they are operating effectively. 	<ul style="list-style-type: none"> • Council Corporate Delivery Plan • The Council’s Constitution • Members Code of Conduct • Officers Code of Conduct • Performance management framework • Staff handbook • Register of Members’ Interests • Declaration of Interest guidance • Members induction/training • Financial Regulations • Contract Procedure Rules • Scheme of Delegation • Complaints Policy • Complaints Guidance and Process • Governance Committee

<p>Demonstrating strong commitment to ethical values</p>	<ul style="list-style-type: none"> • The Council’s Constitution establishes a clear ethical framework for the Council’s operation, and core corporate policies and procedures place emphasis on agreed ethical values. • The Council maintains a Governance Committee which reviews changes to the Constitution on an on-going basis and considers an annual review. • There are annual probity meetings between the Leader of the Council, Group Leader(s) and the Chief Executive and Monitoring Officer to discuss any issues and give guidance as necessary. • Training on ethical values is undertaken by Members and Officers on a regular basis, including an annual Ethics and Probity briefing on relevant key issues to staff as part of the Chief Executive briefings by the Monitoring Officer and Head of Internal Audit. • The Council’s Codes of Conduct and staff handbook ensures that personal behaviour is underpinned with ethical values which permeate all aspects of the organisation’s culture and operation. • The Council’s Partnership Evaluation Toolkit and Checklist sets out broad principles for partnerships and how to evaluate whether the council should enter into one. • The Council has a workforce strategy and associated action plan linked to values encouraging positive behaviours in staff. • External organisations are questioned as part of our procedures for procurement valued over £50k – such questions cover Health and safety, Modern Slavery Act, Equality and non-discrimination and Environmental management. Depending on the nature of the procurement, more specific (but ethically relevant) questions may be asked within the tender itself. 	<ul style="list-style-type: none"> • The Council’s Constitution • Governance Committee minutes/documents • Ethical values training (including ethics and probity briefing) • Members Code of Conduct • Officers Code of Conduct • Staff handbook • Partnership Evaluation Toolkit and Checklist • Workforce strategy and action plan • Staff training plan • Procurement Questionnaire Equality and Diversity Training for Members
<p>Respecting the rule of law</p>	<ul style="list-style-type: none"> • The Council’s policies and culture set the tone for Members and staff to demonstrate a strong commitment to the rule of the law as well as adhering to relevant laws and regulations, and ensure that statutory officers, other key post holders, and Members, are able to fulfil their responsibilities in accordance with legislative and regulatory requirements. • The Council maintains and implements a Whistleblowing Policy to enable employees to raise any concerns of wrongdoing in confidence and without fear of reprisal. External suppliers, members of the public and Councillors may raise any concerns about suspected illegal or illegitimate practices via the Council's formal Complaints 	<ul style="list-style-type: none"> • Counter Fraud and Corruption Policy • Fraud response plan • Anti-Bribery Policy • Anti-Money Laundering Policy • Whistleblowing Policy • Complaints Policy, guidance and process • Role of the Monitoring Officer

	<p>Procedure.</p> <ul style="list-style-type: none">• The Council ensures corruption and misuse of power are dealt with effectively through the Anti-Bribery Policy, the Fraud Response Plan and the Counter Fraud and Corruption Policy.• The Council has an in house legal team and a legally qualified Monitoring Officer who support officers and members in making sure that they are committed to the rule of law.	<p>as per the Constitution.</p>
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Principle B: Ensuring openness and comprehensive stakeholder engagement

Supporting Principles	To meet the requirements of this Principle;	This will be evidenced by:
<p>Openness</p>	<ul style="list-style-type: none"> • The Council values openness and comprehensive stakeholder engagement. Melton Borough Council has a Consultation Strategy which is used to ensure effective and appropriate consultation. • The Council’s Constitution and Forward Plan ensure that decision-making is open and there is appropriate oversight and challenge, with an organisational commitment to openness. • The Council makes decisions that are open about actions, plans, resource use, forecasts, outputs and outcomes. Committee meetings are available to the public, and minutes and papers are available to the public on the Council’s website, including regular financial and performance forecasts. If a decision needs to be kept confidential, then the justification for this is provided. • The Council’s Corporate Delivery Plan, Statements of Accounts, and key strategies are available through the Borough Council Website. • An effective Internal Audit function is resourced and maintained, with regular reporting to the Governance Committee. • The Council is committed to being transparent, accountable and to increasing the amount of data it publishes for reuse by others. The Council maintains a publication scheme listing the information available to the public as a matter of course. • The Council uses formal and informal consultation and engagement to determine the most appropriate and effective interventions/courses of action. 	<ul style="list-style-type: none"> • Forward Plan • The Council’s Constitution • Committee System • Internal Audit • Governance Committee • Consultation Strategy • Publication scheme list • Freedom of Information guidance • Council Website • Corporate Delivery Plan • Statement of Accounts • Committee agendas, reports and minutes • Register of Members’ Interests

<p>Engaging comprehensively with institutional stakeholders</p>	<ul style="list-style-type: none"> • The Council considers those institutional stakeholders to whom the authority is accountable, to ensure that the purpose, objectives and intended outcomes for each stakeholder relationship are clear so that outcomes are achieved successfully and sustainably. • The Council has established partnership working and consultation with a number of different partners and organisations including TFEC (tenants' forum), BID (consisting of local businesses), and reference groups from the local community in relation to the Local Plan. Partnership working is demonstrated through groups such as the Community Safety Partnership and the developing Town and Place Partnership • Melton Borough Council, following the requirement to build new offices took the opportunity to shape the building of their new offices to share accommodation with other partner organisations, including for example, Job Centre Plus, Leicestershire Police, Leicestershire County Council, NHS and Citizens Advice Bureau. • Examples of consultation undertaken on major projects which have been used to shape project development have included the local plan and public conveniences • The Council aims to develop formal and informal partnerships to allow for resources to be used more efficiently and outcomes achieved more effectively. • The Council uses the partnership evaluation toolkit to assess new and existing partnerships to ensure they are monitored and effective. • Positive references to the Council's outward looking approach identified through partner interviews as part of the Corporate Peer Challenge 2017 	<ul style="list-style-type: none"> • Partnership Evaluation Toolkit and Checklist • The Council's Constitution • Consultation on Local Plan, Local Council Tax Support and Public conveniences. • Corporate Peer Challenge December 2017
<p>Engaging with individual citizens and service users effectively</p>	<ul style="list-style-type: none"> • The Council makes decisions that are open about actions, plans, resource use, forecasts, outputs and outcomes. Committee meetings are available to the public, and minutes and papers are available to the public on the Council's website, including regular financial and performance forecasts. If a decision needs to be kept confidential, then the justification for this is provided. • The Council consults on its Corporate Delivery Plan proposals and other key aspects of its vision, strategic plans and priorities, with the local community and other key stakeholders. The Council takes account of the impact of decisions on future generations of tax payers and service users. 	<ul style="list-style-type: none"> • Consultation Strategy and Tool Kit • Consultation information on Council website • Complaints Policy and Process • Comments, Compliments and complaints page on Website • Govmetric • Business Ratepayer consultation

	<ul style="list-style-type: none">• The Council encourages, collects and evaluates the views and experiences of communities, citizens, service users and organisations of different backgrounds including reference to future needs. The Council maintains a customer feedback and complaints procedure to enable stakeholders to submit their views on Council performance and services.	
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Principle C: Defining outcomes in terms of sustainable economic, social, and environmental benefits.

Supporting Principles	To meet the requirements of this Principle;	This will be evidenced by:
<p>Defining outcomes</p>	<ul style="list-style-type: none"> • The Council’s Corporate Delivery Plan forms its agreed statement of the organisation’s purpose and intended outcomes, which provides the basis for the authority’s overall strategy, planning and other decisions. The Council has recently refreshed its Mission, Vision and defines the key outcomes for the people of Melton. Specific Council strategies and policies link to the outcomes defined in the Corporate Delivery Plan. • The Corporate Delivery Plan sets out how the Council will deliver defined outcomes on a sustainable basis, within the resources that will be available. It also specifies the intended impact on, or changes for, stakeholders including citizens and service users, for the next five years. • The Performance framework set out Corporate Performance Measures which are used to assess the achievement of the Council’s outcomes. The Council’s corporate performance measures are reported to Senior Management Team quarterly , the Policy Committees bi-annually and to Full Council on an annual basis. Service performance measures are used to ensure effective operational delivery within teams • The Council publicises performance information on its website. • The Council operates a risk management system to identify and manage risks to the achievement of outcomes. The Corporate Risk Register is reported to and reviewed by the Council’s Senior Management Team on a regular basis and the Governance Committee annually. Every committee report has a section to consider the risk of recommendations made. 	<ul style="list-style-type: none"> • Corporate Delivery Plan • Senior Management Team • Risk Management Policy & Strategy • Corporate Risk Register • Statement of Accounts • Capital Strategy (in MTFP) • Corporate Performance Measures

Sustainable economic, social and environmental benefits	<ul style="list-style-type: none">• The Council considers and balances the combined economic, social and environmental impact of policies and plans when taking decisions about service provision. The Council seeks to take a longer-term view with regard to decision-making, which takes account of risks.• Consultation is undertaken for the key proposals included in the Council’s Corporate Delivery Plan, which identify the impact of decisions on different groups within the communities affected by the proposals.• The Council seeks to determine 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.• The Council identifies and monitors corporate performance indicators, which demonstrate performance against the Council’s planned outcomes and how benefits are being delivered.• The Council maintains a prudential financial framework, balancing commitments with available resources and monitoring income and expenditure levels to ensure a sustainable balance is achieved.	<ul style="list-style-type: none">• Corporate Delivery Plan• Annual Statement of Accounts• External Auditors reports• Engagement surveys• Consultation Strategy• Corporate Delivery Plan• Directorate Delivery Plans• Corporate Performance measures
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Principle D: Determining the interventions necessary to optimise the achievement of the intended outcomes.

Supporting Principles	To meet the requirements of this Principle:	This will be evidenced by:
<p>Determining interventions</p>	<ul style="list-style-type: none"> • Melton Borough Council has formal decision making meetings of Full Council, Committees and Sub Committees. These are supported by appropriate working groups, task groups and officer groups as necessary. Decision making is delegated to Committees and officers as appropriate and documented clearly in the Council’s constitution. • Feedback is obtained through the consultation processes and through audit reports, complaints and website feedback. Planning interventions are managed through project management techniques. The Council also has established Working Groups and in addition engages with outside bodies including the Melton Community Partnership and a local BID. • The Council has a corporate policy framework with overarching strategies including the Community Strategy, Corporate Delivery Plan, People Strategy and Medium Term Financial Strategy. The Corporate Delivery Plan consolidates previous Service Plans into one corporate document. Further support is provided from Directorate Delivery Plans and Partner Strategies. • The Council’s Corporate Project Management process incorporates business cases for proposed projects and savings, ensuring decision makers receive objective and rigorous analysis of a variety of options for achieving outcomes, indicating how intended outcomes would be achieved and associated risks. This ensures best value is achieved, however services are provided. • The Council’s Consultation strategy and toolkit ensures that decision-makers consider 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 	<ul style="list-style-type: none"> • Project Management toolkit • Project Management Boards • Corporate policy framework (including all associated strategies and plans). • Business Cases • Consultation Strategy • Consultation Toolkit • Website feedback reports • Committee System

	and assets and bearing in mind future impacts.	
Planning interventions	<ul style="list-style-type: none"> • The Council has an established annual Business Planning process which sets a strategic plan for the Council that informs the development of strategic and operational plans, priorities and targets. The Corporate Delivery Plan is reviewed annually meaning that mechanisms for delivering outcomes are regularly reviewed and can be adapted to changing circumstances. • The Corporate Delivery Plan incorporates medium term resource planning, including changes to revenue and capital expenditure. Budgets are prepared in accordance with the Council’s objectives, strategies and the Corporate Plan. • The Performance Framework establish appropriate corporate performance measures as part of the planning process in order to identify how the performance of services and projects is to be measured. The Council ensures that capacity exists to generate the information required to review service quality regularly. 	<ul style="list-style-type: none"> • Business Planning process • Corporate Delivery Plan • Performance Balanced Scorecard System • Consultation Strategy • Directorate Delivery Plans • Corporate Performance Measures
Optimising achievement of intended outcomes	<ul style="list-style-type: none"> • The Council’s Corporate Delivery Plan 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 optimizing resource usage. • Achievement of Corporate Delivery Plan outcomes is monitored and reported to the Council’s Project Boards and Senior Management Team and through to the Policy Forum and Policy Committees. With regular monitoring of the Council’s financial position including the Budget Management Strategy this enables financial and business planning to be considered alongside each other. The council is developing a range of savings to assist should the financial position worsen or members wish to free up resources for investment elsewhere. The Council maintains a robust system of risk management which identifies risks to the achievement of the Council’s intended outcomes and puts in place mitigating actions to support achievement. • The Council maintains systems of business continuity and emergency planning to deal with failures in service delivery or emergencies which may threaten achievement of the Council’s intended outcomes. 	<ul style="list-style-type: none"> • Corporate Delivery Plan • Risk Management policy and strategy • Corporate Risk Register • Senior Management Team • Business continuity plans • Emergency planning • Budget Management Strategy • Corporate Peer Challenge – Reference to Plan B

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

Supporting Principles	To meet the requirements of this Principle;	This will be evidenced by:
<p>Developing the entity’s capacity</p>	<ul style="list-style-type: none"> • Melton Borough Council maintains up to date HR policies and procedures and invests in the development and training of its staff and Members to maximise outputs and productivity to meet organisational needs. • The Council maintains robust recruitment and selection processes to ensure that the Council is able to attract suitable candidates, ensuring a diverse workforce that will add value to the organisation. • There is a formal staff appraisal process linked to the Council’s values and a training plan is in place. Coaching circles and a local management development scheme are in operation targeted at third tier managers to improve skills and develop staff to meet challenges ahead. • Member development is given high priority and is supported by a Member development steering group consisting of experienced Councillors. There are training budgets for staff and Members. A Member Induction programme has been established which includes the offer of training need assessments. • The Council has a full Constitution which includes the scheme of delegations to officers and terms of reference for each committee and member groups including task groups and working groups. • The Workforce Strategy is an important tool to develop our the Councils capacity. • The Council recognises the benefits of partnerships and collaborative working where added value can be achieved. • The Council reviews its operations, performance and use of assets on a regular basis to ensure their continuing effectiveness, and seeks to improve resource use through appropriate application of techniques such as benchmarking and other options, in order to determine how resources are allocated so that defined outcomes are achieved effectively and efficiently. 	<ul style="list-style-type: none"> • Recruitment and selection policies and procedures • Coaching circles and local management development scheme • Member development steering group • Member induction programme • Corporate Delivery Plan • Business planning process • Corporate Risk Register • Asset management plan and capital strategy • Asset register • Capital Programme • Workforce Strategy

	<ul style="list-style-type: none">• The council has developed a Workforce strategy and associated action plan following full engagement with the staff. This sets out how the council will ensure it retains a well trained and motivated workforce that meets the council's needs.	
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<p>Developing the capability of the entity's leadership and other individuals</p>	<ul style="list-style-type: none"> ● The Council's Constitution and scheme of delegation set out a clear statement of the respective roles and responsibilities of Full Council, senior officers and individual Members. The scheme of delegation clarifies the type of decisions that are delegated and those reserved for collective decision making of the governing body. Committee terms of references set out a clear statement of the respective roles and responsibilities of the Council's Committees. This ensures that a shared understanding of roles and objectives is maintained. ● The Council maintains protocols to ensure effective communication between Council Members and officers in their respective roles. ● The Chief Finance Officer is a member of the Senior Management Team and thus has direct access to the Chief Executive and other members of the leadership team. ● The Council develops the capabilities of Members, senior management and officers to achieve effective 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: <ul style="list-style-type: none"> ➤ Ensuring Members and staff have access to appropriate induction tailored to their role, and that ongoing training 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; ➤ Holding staff to account through regular performance reviews which take account of training or development needs; ➤ Ensuring personal, organisational and system-wide development through shared learning, including lessons learnt from governance weaknesses both internal and external; and ➤ 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. 	<ul style="list-style-type: none"> ● The Council's Constitution ● Scheme of delegation ● Committee Terms of Reference ● Members Code of Conduct ● Officers Code of Conduct ● Protocol on Member/Officer Relations ● Induction Policy ● Corporate Induction ● Members Induction Programme ● Ongoing Member Training ● Performance Appraisal/PADP Scheme ● Role of Internal Audit ● CFO member of SMT ● Intranet updates for health and wellbeing activities taking place ● Health and Wellbeing updates through emails ● Stress policy ● Stress guidance for managers ● Employee assistance programme ● Personal safety advice for Members
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Principle F: Managing risks and performance through robust internal control and strong public financial management

Supporting Principles	To meet the requirements of this Principle;	This will be evidenced by:
<p>Managing risk</p>	<ul style="list-style-type: none"> • The Council maintains a robust risk management framework that is an integral part of its operational service delivery and its decision making process. In order to achieve this, an up to date and regularly reviewed Risk Management policy and Strategy will be maintained. This requires that both service and corporate risk registers are maintained with appropriate action plans to mitigate and manage identified risks. • Risk management is also required to be an integral part of the decision making process through being considered as part of all committee reports and as part of the Council’s project management appraisal process. • Regular training is delivered to officers and Members on risk management as appropriate. Risk management responsibility falls within the remit of the Council’s Governance Committee indicating its importance within the context of good governance. • The Council has a performance management framework which is regularly reported to Policy Forum, Policy Committees and to Full Council.. • Melton Borough Council has a data quality policy which is linked to the performance framework and information sharing documents that were created with Leicestershire County Council and includes the incident reporting process and training modules for staff. • The Council ensures that there is strong financial management in order for the Council to deliver against its corporate objectives. There are regular reports to Members on the Council’s financial position. • The Council looks to set a balanced budget with a regularly reviewed and reported Medium Term Financial Plan. The adequacy of reserves and balances are regularly reviewed. The financial implications of proposals will be considered and 	<ul style="list-style-type: none"> • Risk Management Policy and Strategy • Service Risk registers • Corporate Risk Register • Governance Committee • Project Management Appraisal Process • Risk Reports to Committees • Project Management toolkit

	<p>reported to Members as part of their decision making processes.</p> <ul style="list-style-type: none"> • Financial training will be delivered to officers and Members as appropriate to their role. • Financial Procedure Rules will be maintained in order to provide guidance on financial issues. • Finance briefings are delivered annually to Budget Holders and as part of the Chief Executives' staff briefings as required to ensure all staff have an appropriate level of knowledge of the council's financial position. 	
<p>Managing performance</p> <p>Page 85</p>	<ul style="list-style-type: none"> • Members and senior management are provided with regular reports on performance and progress towards outcome achievement. • The Council makes 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. • The Council encourages effective and constructive challenge and debate on policies and objectives, to support balanced and effective decision making. 	<ul style="list-style-type: none"> • Performance Management Framework • Corporate Delivery Plan • Directorate Delivery Plan • Corporate Performance Measures • Member's bulletin • Committee agendas, reports and minutes • Customer feedback • Internal Audit Reports
<p>Robust internal control</p>	<ul style="list-style-type: none"> • The Council ensures effective counter fraud, anti-corruption and anti-money laundering arrangements are in place. • Additional assurance on the overall adequacy and effectiveness of the framework of governance, risk management and control is provided by Internal Audit. • The Governance Committee is accountable to the Council, and: <ul style="list-style-type: none"> ➢ provides a further source of effective assurance regarding arrangements for managing risk and maintaining an effective control environment; and ➢ Ensures that its recommendations are acted upon. 	<ul style="list-style-type: none"> • Counter-fraud and corruption policy • Fraud response plan • Anti-money laundering policy • Internal Audit • Internal Audit Annual Report • Annual Governance Statement • Risk management policy and strategy • Corporate Risk Register • Governance Committee

<p>Managing data</p>	<ul style="list-style-type: none"> • The Council’s information governance policies and procedures ensure that effective arrangements are in place for the safe collection, storage, use and sharing of data, including processes to safeguard personal data. • The Council’s Senior Information Risk Owner (SIRO) has lead responsibility to ensure that organisational information risks are properly identified and managed. • The Council ensures effective arrangements are in place and operating effectively when sharing data with other bodies. • The Director for Legal and Democratic Services oversees data management and is ensuring that FOI process and in line with legislative requirements • The Data Protection Officer is a qualified solicitor and the in house legal team will be able to add expertise to requests for information and data handling. 	<ul style="list-style-type: none"> • Data Protection Policy • Freedom of Information Log • Information requests Procedure (FOI/EIR) • ICT Security Policy • Data loss procedure and data protection guidelines • Document retention guidelines • Senior Information Risk Owner • GDPR
<p>Strong public financial management</p>	<ul style="list-style-type: none"> • The Council ensures that its financial management supports both long term achievement of outcomes and short-term financial and operational performance. • The Council ensures well-developed financial management is integrated at all levels of planning and control, including management of financial risks and controls. • The Council ensures that officers with a role in financial management are provided with documentation to ensure support for robust public financial management. 	<ul style="list-style-type: none"> • Financial Procedure Rules • Corporate Delivery Plan • Business Planning Process • Budget Manual • Budget Management Strategy • Corporate Peer Challenge 2017

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

Supporting Principles	To meet the requirements of this Principle;	This will be evidenced by:
<p>Implementing good practice in transparency</p>	<ul style="list-style-type: none"> • The Governance Committee acting as the Council’s Audit Committee will receive regular reports from the Internal and External Auditor and will consider progress made against audit recommendations. The Committee will receive and consider the Annual Governance Statement and any external/peer reviews as appropriate. • A regularly reviewed suite of documents are in place supporting the governance framework and contained in the Council’s Constitution including the Council’s Counter Fraud and Corruption Strategy, Whistle Blowing Policy and Anti Money Laundering Policy. • The Council seeks to write and communicate reports and other information for the public and other stakeholders in a fair, balanced and understandable style appropriate to the intended audience and ensuring that they are easy to access and interrogate. • The Council complies with the Local Government Transparency Code and publishes information required in a timely manner. • The Council provides appropriate information to the public to ensure transparency, 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"> • Committee agendas, papers and minutes • Council website • Publication Scheme • Forward plan

<p>Implementing good practice in reporting</p>	<ul style="list-style-type: none"> • The Council’s Annual Governance Statement ensures robust arrangements for assessing the extent to which the principles contained in this framework have been applied, and the results of this assessment are published. • The Council ensures that 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. • The Council maintains open and effective mechanisms for documenting evidence for decisions and recording the criteria, rationale and considerations on which decisions are based. 	<ul style="list-style-type: none"> • Statement of Accounts • Annual Governance Statement • Annual External Audit report and letter • Internal Audit reports • Committee agendas, reports and minutes
<p>Assurance and effective accountability</p>	<ul style="list-style-type: none"> • The Council maintains an effective Governance Committee and ensures that an effective Internal Audit function, with direct access to Members, is resourced and maintained. The Internal Audit service provide assurance with regard to governance arrangements and verify that recommendations are acted upon. • The Council ensures that recommendations for corrective action made by External Audit are acted upon. • Melton Borough Council welcomes peer challenge, reviews and inspections from regulatory bodies, as a result of which action plans are identified to implement recommendations. • When working in partnership, the Council ensures that arrangements for accountability are clear and the need for wider public accountability has been recognised and met. • Need to refer to Corporate Peer Challenge here 	<ul style="list-style-type: none"> • Governance Committee • Role of Internal Audit • Peer reviews • Results of external inspections (ICO etc.) • Risk management policy and strategy • Council meetings • Partnership evaluation toolkit and checklist • Corporate Peer Challenge 2017

MONITORING AND REPORTING

The Council will undertake an annual review of its governance arrangements to ensure continuing compliance with best practice to provide assurance that corporate governance arrangements are adequate and operating effectively in practice. Where reviews of the corporate governance arrangements have revealed gaps, actions will be planned to enhance the governance arrangements accordingly.

The Council will prepare an Annual Governance Statement which will be submitted to the Governance Committee for consideration and will form part of the Council's annual Financial Statement.

The Governance Statement will include:

- an acknowledgement of responsibility for ensuring there is a sound system of governance (incorporating the system of internal control) and reference to the authority's code of governance;
- a reference to and assessment of the effectiveness of key elements of the governance framework and the role of those responsible for the development and maintenance of the governance environment;
- an opinion on the level of assurance that the governance arrangements can provide and that the arrangements continue to be regarded as fit for purpose in accordance with the governance framework;
- a reference to how issues raised in the previous year's annual governance statement have been resolved; and
- a conclusion including a commitment to monitoring implementation as part of the next annual review.

The Annual Governance Statement will be signed by the Chair of the Governance Committee and the Chief Executive on behalf of the Council.

In reviewing and approving the Annual Governance Statement, Members will be provided with detailed information regarding the effectiveness of the governance arrangements and system of internal control and how these address the key risks faced by the Council. Those Assurances will be available from a wide range of sources, including internal and external audit, a range of external inspectorates and managers from across the Council.

The Council will continually strive to operate an assurance framework, embedded into its business processes, that maps corporate objectives to risks, controls and assurances. This framework and regular reports on its application and effectiveness will provide Members with assurances to support the Annual Governance Statement and will help Members to identify whether corporate objectives and significant business risks are being properly managed.

Seven principles for the conduct of individuals in public life

The governance framework is supported by the seven **Principles of Public Life**, which set the standards of conduct and behaviour to which Councillors and employees should aspire in their day-to-day dealings (annexed to the **Members' Code of Conduct**).

1. Selflessness

Holders of public office should act solely in terms of the public interest. They should not do so in order to gain financial or other benefits for themselves, their family or their friends.

2. Integrity

Holders of public office should not place themselves under any financial or other obligation to outside individuals or organisations that might seek to influence them in the performance of their official duties.

Objectivity

In carrying out public business, including making public appointments, awarding contracts, or recommending individuals for rewards and benefits, holders of public office should make choices on merit.

4. Accountability

Holders of public office are accountable to the public for their decisions and actions and must submit themselves to whatever scrutiny is appropriate to their office

5. Openness

Holders of public office should be as open as possible about all the decisions and actions that they take. They should give reasons for their decisions and restrict information only when the wider public interest clearly demands.

6. Honesty

Holders of public office have a duty to declare any private interests relating to their public duties and to take steps to resolve any conflicts arising in a way that protects the public interest.

7. Leadership

Holders of public office should promote and support these principles by leadership and example.

GOVERNANCE COMMITTEE

18th SEPTEMBER 2018

REPORT OF MONITORING OFFICER

UPDATE ON LOCAL GOVERNMENT AND SOCIAL CARE OMBUDSMAN FINDINGS 2018

1.0 PURPOSE OF REPORT

- 1.1 To update the Committee on the annual review letter received from the Local Government and Social Care Ombudsman in respect of decisions made regarding complaints against Local Authorities for the year ending 31 March 2018.

2.0 RECOMMENDATIONS

- 2.1 **That the Committee notes the information provided in Appendix A.**

3.0 KEY ISSUES

- 3.1 The Local Government Ombudsman [“LGSCO”] is the final stage for complaints about councils, all adult social care providers and some other organisations. The LGSCO offers a free of charge service and investigate complaints in a fair and independent manner.
- 3.2 The Local Government Ombudsman has published statistics to show the number of complaints it has upheld or not upheld for each Authority for the year ending 31 March 2018. (Attached Appendix A).
- 3.3 Members should note that the LGSCO received a total of 8 complaints in respect of Melton Borough Council:
- Advice was give in respect of one complaint;
 - Six were referred back to the Council for a resolution; and
 - One was closed after initial enquiries

- 3.4 The LGSCO did not conduct any detailed investigations in respect of Melton Borough Council and as a result no complaints were upheld.

4.0 POLICY AND CORPORATE IMPLICATIONS

There are no direct policy or corporate implications

5.0 FINANCIAL AND OTHER RESOURCE IMPLICATIONS

- 5.1 There are no direct financial implications to this report, however any complaints upheld against a Council could result in the Council being required to pay compensation.

6.0 **LEGAL IMPLICATIONS/POWERS**

6.1 There are no direct legal implications to the report.

7.0 **COMMUNITY SAFETY**

7.1 There are no particular implications arising from this report.

8.0 **EQUALITIES**

8.1 There are no particular equalities issues arising as a result of this report.

9.0 **RISKS**

9.1 There are no risks to this report.

10.0 **CLIMATE CHANGE**

10.1 There are no particular implications arising from this report.

11.0 **CONSULTATION**

11.1 None

12.0 **WARDS AFFECTED**

12.1 All

Contact Officer Adele Wylie
Date: 29 August 2018

Appendices : Local Government Ombudsman Statistics
Background Papers:

Reference : X:\Cttee, Council & Sub Cttees\Governance\201819\Item7

ITEM 7 - APPENDIX A - Complaints and Enquiries Received (by Category) 2017-18

Authority Name	Adult Social Care	Benefits and Tax	Corporate and Other Services	Education and Children's Services	Environmental Services, Public Protection and Regulation	Highways and Transport	Housing	Planning and Development	Other	Total
Adur District Council	0	2	0	0	2	0	10	1	0	15
Allerdale Borough Council	0	1	3	0	4	0	1	6	0	15
Amber Valley Borough Council	0	2	0	1	0	0	0	7	0	10
Arun District Council	0	2	0	0	3	0	3	14	0	22
Ashfield District Council	0	3	2	0	3	0	4	3	0	15
Ashford Borough Council	0	3	1	0	1	0	6	5	0	16
Aylesbury Vale District Council	0	11	1	0	0	1	5	14	1	33
Babergh District Council	0	2	0	0	0	1	1	5	0	9
Barnsley Metropolitan Borough Council	12	5	4	3	11	3	2	10	1	51
Barrow-in-Furness Borough Council	0	3	0	1	1	1	0	0	0	6
Basilston Borough Council	0	6	3	1	3	0	19	5	0	37
Basingstoke & Deane Borough Council	0	1	1	1	2	0	3	4	0	12
Bassetlaw District Council	0	3	2	0	5	0	2	5	0	17
Bath and North East Somerset Council	7	9	0	6	7	5	4	6	1	45
Bedford Borough Council	4	4	7	15	6	5	2	4	2	49
Birmingham City Council	51	97	18	49	93	29	102	13	3	455
Blaby District Council	0	1	0	0	1	0	0	4	0	6
Blackburn with Darwen Council	3	6	4	10	7	2	0	3	2	37
Blackpool Borough Council	11	2	1	9	4	3	3	3	0	36
Bolsover District Council	0	1	0	0	0	0	2	2	0	5
Bolton Metropolitan Borough Council	11	14	10	5	7	4	4	18	3	76
Boston Borough Council	0	0	1	0	3	1	1	4	0	10
Bournemouth Borough Council	14	4	4	5	4	8	8	6	1	54
Bracknell Forest Council	4	0	1	8	1	3	4	0	0	21
Braintree District Council	0	1	2	0	2	0	3	9	0	17
Breckland District Council	0	4	4	0	1	0	6	7	0	22
Brentwood Borough Council	1	2	0	0	3	0	7	6	0	19
Brighton & Hove City Council	13	10	5	25	16	13	28	10	0	120
Bristol City Council	12	26	6	15	11	14	23	10	12	129
Broadland District Council	0	2	0	0	3	0	2	5	0	12
Broads Authority	0	0	0	0	0	1	0	2	0	3
Bromsgrove District Council	0	2	0	0	1	0	0	8	0	11

Broxbourne Borough Council	0	5	0	0	2	2	4	6	0	19
Broxtowe Borough Council	0	0	0	0	3	1	5	1	0	10
Buckinghamshire County Council	19	0	2	25	3	18	0	0	0	67
Burnley Borough Council	1	1	1	0	0	0	1	1	0	5
Bury Metropolitan Borough Council	7	7	1	15	8	3	1	2	0	44
Calderdale Metropolitan Borough Council	11	6	4	15	10	6	3	16	0	71
Cambridge City Council	1	2	2	0	3	0	6	5	0	19
Cambridgeshire County Council	14	0	1	13	1	8	0	2	0	39
Cannock Chase District Council	0	4	1	0	1	0	3	2	0	11
Canterbury City Council	0	4	1	0	5	1	8	15	1	35
Carlisle City Council	0	1	0	0	0	0	0	6	0	7
Castle Point Borough Council	0	0	0	0	3	0	1	2	0	6
Central Bedfordshire Council	4	4	7	14	6	7	4	8	0	54
Charnwood Borough Council	0	9	1	1	1	1	5	10	0	28
Chelmsford City Council	0	1	1	0	6	3	2	5	0	18
Cheltenham Borough Council	0	0	0	0	3	0	1	1	0	5
Cherwell District Council	0	4	4	0	5	1	1	8	0	23
Cheshire East Council	17	10	11	43	16	12	4	39	1	153
Cheshire West & Chester Council	12	6	5	17	8	12	3	11	0	74
Chesterfield Borough Council	0	0	3	0	3	1	6	4	0	17
Chichester District Council	0	2	1	0	1	0	1	8	0	13
Chiltern District Council	0	0	0	0	2	1	2	8	0	13
Chorley Borough Council	0	2	0	0	3	0	3	4	0	12
Christchurch Borough Council	1	3	1	0	1	2	2	3	0	13
City Of Bradford Metropolitan District Council	17	16	6	28	16	15	5	20	0	123
City of London	0	0	1	0	1	1	3	0	1	7
City of York Council	13	6	7	11	7	4	4	7	0	59
Colchester Borough Council	0	1	1	0	5	2	8	3	1	21
Copeland Borough Council	0	0	1	0	4	0	0	1	0	6
Corby Borough Council	0	3	0	1	2	0	1	1	0	8
Cornwall Council	33	15	17	46	17	13	22	50	2	215
Cotswold District Council	0	0	1	0	0	1	2	9	0	13
Council of the Isles of Scilly	1	0	1	0	1	0	0	0	0	3
Coventry City Council	8	18	11	29	36	12	12	6	4	136
Craven District Council	0	2	0	0	0	1	0	6	0	9
Crawley Borough Council	0	1	1	0	5	0	5	1	1	14
Cumbria County Council	12	0	5	30	4	12	0	1	0	64
Dacorum Borough Council	0	5	1	0	5	2	7	16	0	36
Darlington Borough Council	18	5	3	7	4	2	2	5	2	48
Dartford Borough Council	0	4	0	0	2	1	7	1	0	15
Dartmoor National Park Authority	0	0	0	0	0	0	0	2	0	2
Daventry District Council	0	0	0	0	5	0	3	1	0	9

Derby City Council	11	5	1	29	5	3	2	3	1	60
Derbyshire County Council	22	0	6	46	2	15	0	2	0	93
Derbyshire Dales District Council	0	2	1	0	0	3	1	2	0	9
Devon County Council	38	0	2	36	4	21	0	1	0	102
Doncaster Metropolitan Borough Council	19	5	5	18	13	6	8	12	0	86
Dorset County Council	28	0	2	30	2	3	0	0	0	65
Dover District Council	0	2	2	0	6	0	3	8	2	23
Dudley Metropolitan Borough Council	18	11	6	14	7	3	12	4	1	76
Durham County Council	31	22	5	29	17	12	3	11	1	131
East Cambridgeshire District Council	1	1	3	0	1	0	0	8	0	14
East Devon District Council	0	1	4	0	1	1	8	9	0	24
East Dorset District Council	0	2	1	1	1	0	0	7	1	13
East Hampshire District Council	0	2	1	0	2	0	0	6	0	11
East Hertfordshire District Council	0	1	1	0	2	1	0	8	0	13
East Lindsey District Council	1	6	3	0	2	2	2	13	0	29
East Northamptonshire Council	0	1	0	0	1	0	0	4	0	6
East Riding of Yorkshire Council	15	11	6	15	12	10	8	14	1	92
East Staffordshire Borough Council	0	1	2	0	1	0	0	9	0	13
East Sussex County Council	48	0	1	35	0	10	0	1	1	96
Eastbourne Borough Council	0	5	2	0	1	2	7	4	0	21
Eastleigh Borough Council	0	2	1	0	3	0	6	5	0	17
Eden District Council	0	1	1	0	2	0	0	8	0	12
Elmbridge Borough Council	0	2	0	0	7	0	2	8	1	20
Environment Agency	0	0	0	0	7	0	0	0	0	7
Epping Forest District Council	0	3	3	0	2	0	10	10	0	28
Epsom & Ewell Borough Council	1	2	1	0	5	1	1	4	0	15
Erewash Borough Council	0	0	1	0	1	0	1	0	0	3
Essex County Council	70	0	2	73	6	38	1	1	0	191
Exeter City Council	1	3	0	0	4	0	3	4	1	16
Exmoor National Park Authority	0	0	0	0	0	0	0	1	0	1
Fareham Borough Council	0	0	2	0	0	2	1	5	0	10
Fenland District Council	0	4	0	0	0	0	1	8	0	13
Folkestone & Hythe District Council	0	6	5	0	3	3	4	16	0	37
Forest Heath District Council	0	0	0	0	2	1	0	7	0	10
Forest of Dean District Council	0	1	3	0	1	0	2	8	0	15
Fylde Borough Council	0	1	2	0	3	0	0	8	0	14
Gateshead Metropolitan Borough Council	10	3	5	11	4	7	7	3	1	51
Gedling Borough Council	0	2	3	0	0	1	0	2	0	8
Gloucester City Council	1	5	0	0	5	0	2	5	1	19
Gloucestershire County Council	26	0	2	19	1	16	0	2	1	67
Gosport Borough Council	0	5	2	0	0	1	1	0	0	9
Gravesham Borough Council	0	3	0	0	3	0	10	2	1	19

Great Yarmouth Borough Council	0	3	3	0	3	2	4	3	0	18
Greater London Authority	0	0	0	0	0	0	2	0	0	2
Guildford Borough Council	0	3	3	0	3	0	6	7	0	22
Halton Borough Council	7	3	2	10	5	7	1	3	0	38
Hambleton District Council	0	2	1	0	0	0	2	8	0	13
Hampshire County Council	39	0	11	61	0	11	0	2	2	126
Harborough District Council	0	1	1	0	3	0	0	7	0	12
Harlow District Council	0	1	2	0	4	0	7	0	0	14
Harrogate Borough Council	0	0	2	0	2	2	0	6	0	12
Hart District Council	0	1	0	0	2	0	0	3	0	6
Hartlepool Borough Council	1	3	2	6	2	6	2	3	0	25
Hastings Borough Council	0	7	0	1	6	0	7	6	1	28
Havant Borough Council	0	3	1	0	3	2	2	2	0	13
Herefordshire Council	9	4	3	18	2	10	1	12	0	59
Hertfordshire County Council	36	0	2	47	2	18	0	2	0	107
Hertsmeire Borough Council	0	1	3	0	2	3	1	9	0	19
High Peak Borough Council	1	2	2	0	2	0	3	5	0	15
Hinckley & Bosworth Borough Council	0	4	1	0	1	0	3	6	0	15
Horsham District Council	0	4	1	0	0	2	1	12	0	20
Huntingdonshire District Council	0	2	4	1	3	1	1	7	0	19
Hyndburn Borough Council	0	1	0	0	4	0	2	7	0	14
Ipswich Borough Council	0	2	1	0	4	4	3	1	0	15
Isle of Wight Council	12	2	4	9	6	7	3	6	0	49
Kent County Council	57	0	6	99	6	20	2	0	0	190
Kettering Borough Council	1	2	0	0	0	1	4	3	0	11
King's Lynn & West Norfolk Council	0	2	1	0	3	0	0	11	0	17
Kingston upon Hull City Council	10	9	7	23	13	6	6	2	0	76
Kirklees Metropolitan Borough Council	19	6	5	27	13	4	5	10	1	90
Knowsley Metropolitan Borough Council	5	5	6	7	4	5	5	2	0	39
Lake District National Park Authority	0	0	0	0	0	0	0	4	0	4
Lancashire County Council	80	1	3	85	2	31	1	0	2	205
Lancaster City Council	0	2	4	0	0	0	1	5	0	12
Leeds City Council	35	13	12	46	18	24	18	21	2	189
Leicester City Council	20	12	16	17	10	11	19	9	0	114
Leicestershire County Council	20	1	3	30	4	9	0	2	0	69
Lewes District Council	0	4	0	0	0	1	2	5	1	13
Lichfield District Council	0	3	0	0	2	0	0	2	0	7
Lincoln City Council	0	2	2	0	3	1	2	2	0	12
Lincolnshire County Council	33	0	2	22	0	7	0	9	0	73
Liverpool City Council	35	32	14	30	19	5	6	5	1	147
London Borough of Barking & Dagenham	4	20	2	22	9	11	31	10	3	112
London Borough of Barnet	19	22	4	22	16	35	26	24	1	169

London Borough of Bexley	10	13	3	14	8	9	15	12	0	84
London Borough Of Brent	29	24	4	11	4	29	50	14	3	168
London Borough of Bromley	27	36	5	30	3	22	23	18	1	165
London Borough of Camden	17	12	7	9	24	21	30	16	1	137
London Borough of Croydon	23	48	12	37	19	18	41	24	4	226
London Borough of Ealing	23	33	6	17	19	35	47	18	1	199
London Borough of Enfield	20	31	6	14	11	19	35	13	2	151
London Borough of Hackney	12	10	6	30	2	11	46	6	2	125
London Borough of Hammersmith & Fulham	10	15	3	12	4	16	25	5	2	92
London Borough of Haringey	15	53	5	27	11	27	32	8	6	184
London Borough of Harrow	14	17	7	5	20	23	13	15	0	114
London Borough of Havering	13	7	6	8	5	13	35	7	0	94
London Borough of Hillingdon	15	28	4	24	9	17	36	16	1	150
London Borough of Hounslow	17	19	10	20	26	7	19	12	2	132
London Borough of Islington	17	12	14	19	5	11	38	8	2	126
London Borough of Lambeth	19	37	10	18	12	24	58	10	5	193
London Borough of Lewisham	17	26	2	21	18	7	41	11	3	146
London Borough of Merton	16	16	6	10	11	12	7	14	1	93
London Borough of Newham	8	30	11	25	21	34	92	2	4	227
London Borough of Redbridge	17	13	5	22	11	16	34	21	2	141
London Borough of Richmond upon Thames	5	12	3	8	5	5	2	13	1	54
London Borough of Southwark	12	22	7	21	8	16	67	6	5	164
London Borough of Sutton	13	4	1	22	27	11	8	5	1	92
London Borough of Tower Hamlets	6	15	6	10	13	20	32	4	0	106
London Borough of Waltham Forest	7	26	7	14	19	28	39	5	3	148
London Borough of Wandsworth	19	11	6	23	4	7	20	8	2	100
Luton Borough Council	17	6	3	13	4	6	8	7	1	65
Maidstone Borough Council	0	12	5	0	7	5	2	7	1	39
Maldon District Council	0	2	3	0	2	0	1	5	0	13
Malvern Hills District Council	0	1	3	0	1	2	0	3	0	10
Manchester City Council	18	32	9	40	19	26	16	6	1	167
Mansfield District Council	1	6	2	0	4	1	1	1	0	16
Medway Council	10	15	4	21	3	12	10	12	2	89
Melton Borough Council	0	0	1	0	2	0	3	2	0	8
Mendip District Council	0	2	1	0	0	0	3	2	1	9
Mid Devon District Council	0	2	1	0	1	1	1	3	0	9
Mid Suffolk District Council	0	2	2	1	1	0	0	6	0	12
Mid Sussex District Council	1	5	2	0	1	0	2	8	0	19
Middlesbrough Borough Council	5	9	7	11	2	4	1	1	0	40
Milton Keynes Council	8	7	4	12	10	13	5	6	0	65
Mole Valley District Council	0	5	2	0	2	0	1	10	0	20
New Forest District Council	0	1	0	1	6	0	2	4	0	14

New Forest National Park Authority	0	0	2	0	0	0	0	5	0	7
Newark & Sherwood District Council	0	2	3	0	2	0	3	10	0	20
Newcastle upon Tyne City Council	8	9	2	11	12	10	9	6	0	67
Newcastle-under-Lyme Borough Council	0	5	3	0	8	0	0	1	0	17
Norfolk County Council	58	0	4	53	1	9	0	0	0	125
North Devon District Council	0	2	0	0	5	0	3	13	0	23
North Dorset District Council	0	1	1	0	0	0	1	3	0	6
North East Derbyshire District Council	0	0	1	0	2	0	3	5	0	11
North East Lincolnshire Council	10	3	3	19	7	13	3	2	1	61
North Hertfordshire District Council	0	3	1	1	1	1	2	4	0	13
North Kesteven District Council	0	1	1	0	1	0	2	3	0	8
North Lincolnshire Council	9	6	11	12	3	6	0	7	0	54
North Norfolk District Council	1	6	1	0	5	0	1	8	0	22
North Somerset Council	11	18	5	16	16	9	0	13	1	89
North Tyneside Metropolitan Borough Council	9	8	5	11	3	2	3	5	0	46
North Warwickshire Borough Council	0	1	0	0	0	0	3	2	0	6
North West Leicestershire District Council	0	1	0	0	0	0	1	3	1	6
North York Moors National Park Authority	0	0	0	0	0	0	0	2	0	2
North Yorkshire County Council	31	0	3	22	1	7	0	1	0	65
Northampton Borough Council	0	4	8	0	14	2	5	6	1	40
Northamptonshire County Council	35	0	5	45	2	10	0	0	0	97
Northumberland Council	19	20	7	20	6	8	3	15	0	98
Northumberland National Park Authority	0	0	0	0	0	0	0	1	0	1
Norwich City Council	0	12	6	0	5	6	15	1	2	47
Nottingham City Council	8	10	7	25	16	14	14	4	5	103
Nottinghamshire County Council	31	0	2	55	3	10	0	0	1	102
Nuneaton & Bedworth Borough Council	0	2	3	1	2	0	4	4	0	16
Oadby & Wigston Borough Council	0	0	1	0	4	0	2	0	0	7
Oldham Metropolitan Borough Council	12	13	6	15	10	5	5	4	0	70
Oxford City Council	0	1	3	0	3	0	5	6	0	18
Oxfordshire County Council	14	0	1	23	1	5	0	0	0	44
Peak District National Park Authority	0	0	0	0	0	0	0	4	0	4
Pendle Borough Council	1	6	0	0	4	1	0	5	0	17
Peterborough City Council	4	12	4	10	5	5	7	3	0	50
Plymouth City Council	18	36	4	14	24	13	8	10	0	127
Poole Borough Council	17	5	0	11	3	6	7	8	1	58
Portsmouth City Council	7	4	3	13	4	4	7	4	0	46
Preston City Council	0	6	0	0	9	0	2	4	0	21
Purbeck District Council	0	1	1	0	0	0	0	2	0	4
Reading Borough Council	11	8	3	11	11	14	3	3	1	65
Redcar & Cleveland Council	6	5	1	11	4	2	2	3	0	34
Redditch Borough Council	0	1	0	1	0	1	3	1	0	7

Reigate & Banstead Borough Council	0	3	1	0	4	1	3	4	0	16
Ribble Valley Borough Council	1	1	1	0	0	0	0	3	1	7
Richmondshire District Council	0	4	2	0	1	0	4	1	0	12
Rochdale Metropolitan Borough Council	9	5	3	11	4	2	5	10	0	49
Rochford District Council	0	1	0	0	4	0	1	3	0	9
Rossendale Borough Council	0	5	3	0	1	0	2	1	0	12
Rother District Council	0	5	4	0	7	0	3	4	0	23
Rotherham Metropolitan Borough Council	4	1	5	30	4	3	10	6	1	64
Royal Borough of Greenwich	22	15	4	20	7	15	22	14	2	121
Royal Borough of Kensington & Chelsea	11	4	3	11	7	4	38	5	2	85
Royal Borough of Kingston upon Thames	5	8	4	11	8	23	19	8	0	86
Royal Borough of Windsor and Maidenhead Council	14	4	4	12	5	3	4	11	1	58
Rugby Borough Council	0	1	2	0	3	0	4	5	0	15
Runnymede Borough Council	0	3	0	0	1	0	2	5	0	11
Rushcliffe Borough Council	0	0	3	0	3	0	2	3	0	11
Rushmoor Borough Council	0	1	0	0	1	0	0	2	0	4
Rutland County Council	0	1	3	4	1	4	0	1	0	14
Ryedale District Council	0	1	1	0	2	0	2	5	0	11
Salford City Council	9	15	4	10	9	7	5	6	0	65
Sandwell Metropolitan Borough Council	9	17	4	27	7	7	18	2	1	92
Scarborough Borough Council	0	2	6	0	5	0	2	7	1	23
Sedgemoor District Council	0	1	0	0	2	1	2	6	0	12
Sefton Metropolitan Borough Council	19	6	6	14	2	4	1	6	1	59
Selby District Council	0	2	1	0	6	1	5	8	0	23
Sevenoaks District Council	0	2	0	0	2	1	1	4	0	10
Sheffield City Council	32	17	11	46	17	33	16	11	3	186
Shropshire Council	21	2	2	19	11	3	1	24	1	84
Slough Borough Council	2	15	2	18	6	4	13	2	2	64
Solihull Metropolitan Borough Council	8	4	4	10	5	6	3	8	0	48
Somerset County Council	34	0	5	27	1	11	1	2	0	81
South Bucks District Council	0	2	0	0	1	0	1	10	0	14
South Cambridgeshire District Council	0	3	2	0	5	0	3	10	0	23
South Derbyshire District Council	0	1	3	0	0	1	0	4	0	9
South Downs National Park Authority	0	0	0	0	0	0	0	0	0	0
South Gloucestershire Council	8	4	3	7	1	3	2	7	0	35
South Hams District Council	0	1	1	0	1	3	0	9	1	16
South Holland District Council	0	1	2	0	2	0	2	2	0	9
South Kesteven District Council	0	1	3	0	0	0	4	7	0	15
South Lakeland District Council	0	0	1	0	2	1	0	3	0	7
South Norfolk District Council	0	2	2	0	1	0	0	5	0	10
South Northamptonshire District Council	0	2	1	0	1	0	0	4	0	8
South Oxfordshire District Council	1	1	1	0	0	1	2	5	0	11

South Ribble Borough Council	0	3	0	0	4	0	1	12	0	20
South Somerset District Council	0	0	1	1	3	1	0	15	1	22
South Staffordshire District Council	0	1	0	0	1	1	1	7	0	11
South Tyneside Metropolitan Borough Council	12	0	1	17	7	2	4	5	0	48
Southampton City Council	15	11	3	27	9	1	6	2	0	74
Southend-on-Sea Borough Council	7	6	1	11	3	14	4	4	0	50
Spelthorne Borough Council	1	3	2	0	0	0	5	2	0	13
St Albans City Council	0	3	0	0	2	1	5	6	3	20
St Edmundsbury Borough Council	0	0	0	0	2	1	2	1	0	6
St Helens Metropolitan Borough Council	14	3	0	10	3	6	1	7	1	45
Stafford Borough Council	0	3	1	0	2	0	0	7	0	13
Staffordshire County Council	57	0	8	36	4	23	0	4	0	132
Staffordshire Moorlands District Council	0	2	2	0	1	0	1	5	1	12
Stevenage Borough Council	0	2	3	0	1	2	1	1	0	10
Stockport Metropolitan Borough Council	10	10	7	18	7	5	4	11	0	72
Stockton-on-Tees Borough Council	5	2	2	15	5	0	1	2	0	32
Stoke-on-Trent City Council	9	7	6	22	10	6	10	3	3	76
Stratford-on-Avon District Council	0	2	2	0	2	1	3	8	0	18
Stroud District Council	0	1	1	0	3	0	8	6	0	19
Suffolk Coastal District Council	0	2	0	0	0	6	3	13	0	24
Suffolk County Council	30	0	2	54	1	11	0	1	0	99
Sunderland City Council	13	7	2	30	11	4	1	3	0	71
Surrey County Council	48	0	0	53	5	23	0	2	1	132
Surrey Heath Borough Council	0	4	2	0	2	3	1	6	0	18
Swale Borough Council	0	4	3	0	3	0	2	6	0	18
Swindon Borough Council	2	18	5	13	5	8	3	3	1	58
Tameside Metropolitan Borough Council	12	14	4	24	9	4	1	11	0	79
Tamworth Borough Council	1	4	0	0	1	0	1	1	0	8
Tandridge District Council	0	2	2	0	0	0	4	0	0	8
Taunton Deane Borough Council	0	1	0	0	2	0	4	11	0	18
Teignbridge District Council	0	2	0	0	0	0	2	7	0	11
Telford & Wrekin Council	8	4	8	16	1	6	0	8	0	51
Tendring District Council	0	3	2	1	6	0	2	5	0	19
Test Valley Borough Council	0	0	2	0	3	2	0	5	0	12
Tewkesbury Borough Council	0	2	1	0	4	0	0	7	0	14
Thanet District Council	1	9	10	0	6	2	10	11	0	49
Three Rivers District Council	0	1	0	0	5	1	2	6	0	15
Thurrock Council	3	9	5	14	9	2	12	9	1	64
Tonbridge and Malling Borough Council	0	3	2	0	1	0	4	2	0	12
Torbay Council	9	2	6	13	3	11	2	13	0	59
Torridge District Council	0	2	2	0	1	0	1	1	0	7
Trafford Council	14	7	3	12	19	7	1	9	0	72

Transport for London	0	0	3	0	46	311	0	1	4	365
Tunbridge Wells Borough Council	0	2	2	0	4	4	1	3	0	16
Uttlesford District Council	0	0	0	0	2	1	1	5	0	9
Vale of White Horse District Council	0	4	3	0	1	0	1	7	0	16
Wakefield City Council	9	6	3	12	7	7	5	6	1	56
Walsall Metropolitan Borough Council	17	7	7	19	4	5	3	10	0	72
Warrington Council	9	15	3	7	7	1	2	4	0	48
Warwick District Council	0	3	1	0	2	0	2	7	0	15
Warwickshire County Council	30	0	2	31	1	5	0	0	0	69
Watford Borough Council	0	5	0	0	3	2	5	2	0	17
Waveney District Council	0	12	4	0	1	4	3	6	1	31
Waverley Borough Council	0	1	0	0	4	1	4	7	1	18
Wealden District Council	0	5	0	0	3	1	1	13	0	23
Wellingborough Borough Council	0	1	0	0	2	0	2	2	0	7
Welwyn Hatfield Borough Council	0	1	2	0	4	3	7	14	0	31
West Berkshire Council	2	2	1	12	2	4	3	14	1	41
West Devon Borough Council	0	3	1	0	2	0	1	5	0	12
West Dorset District Council	0	3	1	0	1	1	1	8	0	15
West Lancashire Borough Council	0	0	1	1	1	0	3	8	0	14
West Lindsey District Council	0	3	2	0	2	0	0	12	0	19
West Oxfordshire District Council	0	0	2	0	5	0	2	8	0	17
West Somerset District Council	0	0	0	0	0	0	0	0	0	0
West Sussex County Council	39	0	7	36	1	13	0	2	1	99
Westminster City Council	16	33	8	9	14	9	37	5	2	133
Weymouth and Portland Borough Council	0	1	2	0	1	0	1	2	0	7
Wigan Metropolitan Borough Council	15	15	10	15	6	4	4	6	3	78
Wiltshire Council	15	2	4	15	5	4	4	15	0	64
Winchester City Council	0	4	1	0	0	4	6	5	0	20
Wirral Metropolitan Borough Council	36	8	12	32	10	7	5	5	1	116
Woking Borough Council	0	2	2	0	1	2	1	4	0	12
Wokingham Borough Council	0	4	0	14	5	3	7	13	0	46
Wolverhampton City Council	16	10	4	14	10	4	7	7	0	72
Worcester City Council	0	2	1	0	0	2	0	6	0	11
Worcestershire County Council	21	0	1	21	2	6	0	0	0	51
Worthing Borough Council	0	0	0	0	1	0	5	5	0	11
Wychavon District Council	0	0	0	0	2	1	0	8	0	11
Wycombe District Council	0	8	0	0	3	1	4	16	1	33
Wyre Borough Council	0	6	0	0	4	1	0	6	0	17
Wyre Forest District Council	0	1	1	0	3	1	0	0	0	6
Yorkshire Dales National Park Authority	0	0	0	0	0	0	0	3	0	3
Totals	2602	2063	1027	3260	1802	2046	2198	2268	186	17452

Notes

These statistics include all complaints and enquiries that were received from 01 April 2017 to 31 March 2018.

Some cases are received and decided in different business years. This means the number of complaints and enquiries received may not match the number of decisions made.

For more information on how to interpret our statistics, please visit: <http://www.lgo.org.uk/information-centre/reports/annual-review-reports/interpreting-local-authority-statistics>

GOVERNANCE COMMITTEE

18 SEPTEMBER 2018

REPORT OF THE MONITORING OFFICER

CONSTITUTION UPDATE 2018 19

1.0 PURPOSE OF REPORT

- 1.1 The Committee is requested to consider new items or changes to the Constitution and those approved or noted by this Committee will be referred to the Council for adoption or noting and incorporation into the Council's Constitution.

2.0 RECOMMENDATIONS

- 2.1 To approve the following change to the Constitution and refer the same to Full Council for adoption in the Constitution :-

(a) Part 6 – Member Allowances Scheme

In accordance with the explanation set out in paragraph 3.3 of the report below, paragraph 1.2 of the Member Allowances Scheme be amended to include the words shown in red :-

- 1.2 Should a Member not claim the basic allowance, **Council related expenses, in addition to those that can be claimed elsewhere**, be claimable up to the maximum of the basic allowance.

- 2.2 To note that the Monitoring Officer has delegated authority to make amendments following legislative or other statutory changes and minor procedural and operational changes. Such changes will be reported to the Governance Committee and subsequently the Council, as soon as practicable thereafter.

3.0 KEY ISSUES

- 3.1 As the Constitution is a living document, any additions or changes are brought to the Committee's attention as soon as these come to light to enable the Council's work to move forward and the Constitution to be as up to date as possible. The Council's Strategic Management Team and T3 (Third Tier Officer Group) are involved in updating their respective areas of the Constitution.

- 3.2 The Committee is to refer its recommendations for amending the Constitution to the Full Council for approval and inclusion in the Constitution. In the case of items for noting, these are to be referred to the Council for noting also.

3.3 Part 6 – Member Allowances Scheme

To ensure equality in all Members being able to claim travel and subsistence expenses as well as the basic allowance, the following paragraph be amended with the additional wording in red to explain that such expenses may also be claimable when the Member opts out of the basic allowance for personal reasons.

1.2 Should a Member not claim the basic allowance, **Council related** expenses, **in addition to those that can be claimed elsewhere**, be claimable up to the maximum of the basic allowance.

3.4 It may be helpful to note that the Monitoring Officer has delegated authority to make amendments following legislative or other statutory changes and minor procedural and operational changes. Such changes will be reported to the Governance Committee and subsequently the Council, as soon as practicable thereafter.

4.0 POLICY AND CORPORATE IMPLICATIONS

4.1 Due to the Constitution being a living document there are times when amendments are needed to enable the organisation to function efficiently. Therefore items will be referred to the Committee as required.

4.2 The regular reviews and updates to the Constitution and ensuring it is up to date on its decision-making processes supports the Council's priority for being an 'Agile Council'.

5.0 FINANCIAL AND OTHER RESOURCE IMPLICATIONS

5.1 Any financial and resource implications will be met from existing resources.

6.0 LEGAL IMPLICATIONS/POWERS

6.1 Any change in legislation overrides the current wording of the Constitution and the Monitoring Officer has delegated authority to make amendments following legislative or other statutory changes and minor procedural and operational changes. Such changes will be reported to the Governance Committee and subsequently the Council, as soon as practicable thereafter.

7.0 COMMUNITY SAFETY

7.1 There are no community safety implications relating to this report.

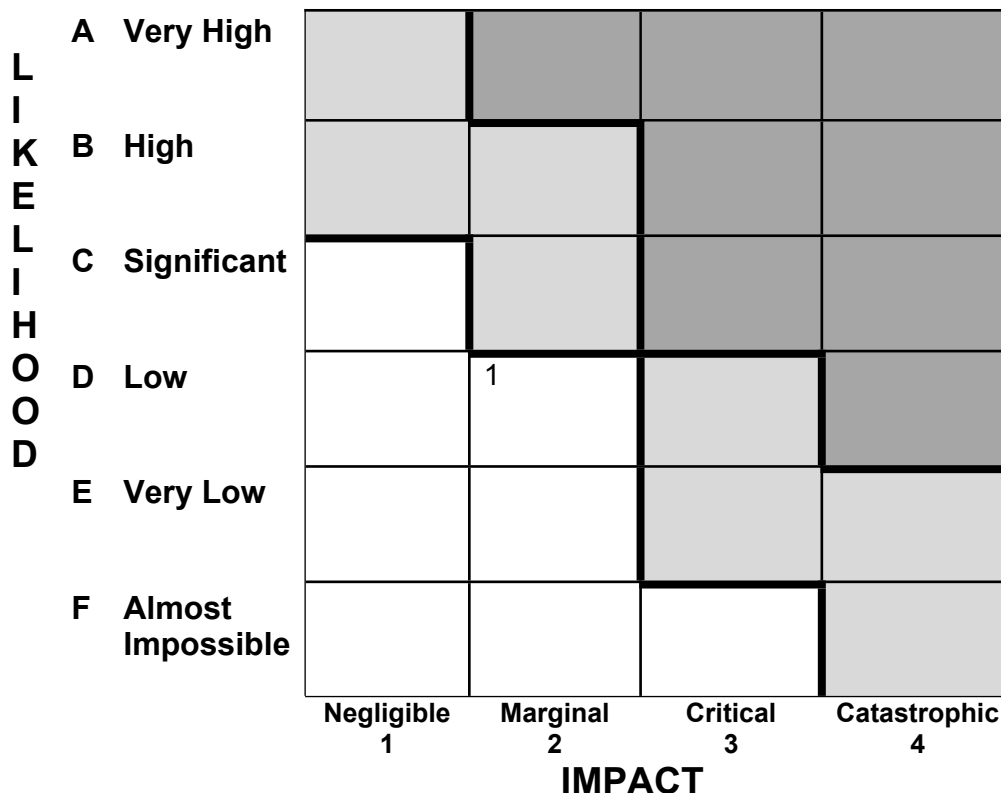
8.0 EQUALITIES

8.1 Equalities Screening Assessments have been drafted on the items within the report and most items presented relate to the legality of decision-making.

9.0 RISKS

9.1 The risks associated with report are considered to relate to following legal and constitutional procedures in decision-making.

9.2



Risk No	Risk Description
1	Decisions challenged due to appropriate processes not followed.

10.0 CLIMATE CHANGE

10.1 The Constitution is available on the Council’s website and is electronically available to Members and Officers to meet the Council’s corporate commitment to green targets.

11.0 CONSULTATION

11.1 There is regular internal consultation with Strategic Management Team and T3 to ensure the Constitution reflects the Council’s current responsibilities and arrangements.

12.0 WARDS AFFECTED

12.1 All wards are indirectly affected by this report.

Contact Officer Adele Wylie, Monitoring Officer
 Date: September 2018
 Appendices : None
 Background Papers: Previous Full Council reports and minutes
 Reference : X : Committees\Governance\2018 19\180918\ Constitution Update 2018 19

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