

# Audit and Standards Committee

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**Thursday 30 July 2020 at 5.00 pm**

**To be held as a virtual meeting via Zoom**

**The Press and Public are Welcome to Attend**

## **Membership**

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Councillors Sioned-Mair Richards (Chair), Simon Clement-Jones (Deputy Chair), Angela Argenzio, Adam Hurst, Mohammed Mahroof and Josie Paszek.

## **Independent Co-opted Members**

Alison Howard.

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## **PUBLIC ACCESS TO THE MEETING**

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The Audit and Standards Committee oversees and assesses the Council's risk management, control and corporate governance arrangements and advises the Council on the adequacy and effectiveness of these arrangements. The Committee has delegated powers to approve the Council's Statement of Accounts and consider the Annual Letter from the External Auditor.

The Committee is also responsible for promoting high standards of conduct by Councillors and co-opted members.

A copy of the agenda and reports is available on the Council's website at <http://democracy.sheffield.gov.uk>. You may not be allowed to see some reports because they contain confidential information.

Recording is allowed at meetings of the Committee under the direction of the Chair of the meeting. Please see the website or contact Democratic Services for details of the Council's protocol on audio/visual recording and photography at council meetings.

If you require any further information please contact Abby Brownsword in Democratic Services on 0114 273 5033 or email [abby.brownsword@sheffield.gov.uk](mailto:abby.brownsword@sheffield.gov.uk).

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## **FACILITIES**

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N/A

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**AUDIT AND STANDARDS COMMITTEE AGENDA  
30 JULY 2020**

**Order of Business**

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- 1. Welcome and Housekeeping Arrangements**
- 2. Apologies for Absence**
- 3. Exclusion of the Press and Public**  
To identify items where resolutions may be moved to exclude the press and public.
- 4. Declarations of Interest** (Pages 1 - 4)  
Members to declare any interests they have in the business to be considered at the meeting.
- 5. Minutes of Previous Meeting** (Pages 5 - 10)  
To approve the minutes of the meeting of the Committee held on 23<sup>rd</sup> January 2020.
- 6. 2019/20 Unaudited Statement of Accounts** (Pages 11 - 32)  
Report of the Executive Director of Resources.
- 7. Review of the Members Code of Conduct** (Pages 33 - 92)  
Report of the Director of Legal and Governance.
- 8. Work Programme** (Pages 93 - 100)  
Report of the Director of Legal and Governance.
- 9. Strategic Risk Management** (Pages 101-108)  
Report of the Executive Director of Resources.
- 10. Dates of Future Meetings**  
To note that meetings of the Committee will be held at 5.00 p.m. on:-  
  
Thursday 15<sup>th</sup> October 2020  
Thursday 26<sup>th</sup> November 2020  
Thursday 21<sup>st</sup> January 2021  
Thursday 18<sup>th</sup> February 2021 (additional meeting, if required)  
Thursday 18<sup>th</sup> March 2021 (additional meeting, if required)  
Thursday 15<sup>th</sup> April 2021  
Thursday 10<sup>th</sup> June 2021  
Thursday 29<sup>th</sup> July 2021

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## ADVICE TO MEMBERS ON DECLARING INTERESTS AT MEETINGS

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If you are present at a meeting of the Council, of its executive or any committee of the executive, or of any committee, sub-committee, joint committee, or joint sub-committee of the authority, and you have a **Disclosable Pecuniary Interest** (DPI) relating to any business that will be considered at the meeting, you must not:

- participate in any discussion of the business at the meeting, or if you become aware of your Disclosable Pecuniary Interest during the meeting, participate further in any discussion of the business, or
- participate in any vote or further vote taken on the matter at the meeting.

These prohibitions apply to any form of participation, including speaking as a member of the public.

You **must**:

- leave the room (in accordance with the Members' Code of Conduct)
- make a verbal declaration of the existence and nature of any DPI at any meeting at which you are present at which an item of business which affects or relates to the subject matter of that interest is under consideration, at or before the consideration of the item of business or as soon as the interest becomes apparent.
- declare it to the meeting and notify the Council's Monitoring Officer within 28 days, if the DPI is not already registered.

If you have any of the following pecuniary interests, they are your **disclosable pecuniary interests** under the new national rules. You have a pecuniary interest if you, or your spouse or civil partner, have a pecuniary interest.

- Any employment, office, trade, profession or vocation carried on for profit or gain, which you, or your spouse or civil partner undertakes.
- Any payment or provision of any other financial benefit (other than from your council or authority) made or provided within the relevant period\* in respect of any expenses incurred by you in carrying out duties as a member, or towards your election expenses. This includes any payment or financial benefit from a trade union within the meaning of the Trade Union and Labour Relations (Consolidation) Act 1992.

\*The relevant period is the 12 months ending on the day when you tell the Monitoring Officer about your disclosable pecuniary interests.

- Any contract which is made between you, or your spouse or your civil partner (or a body in which you, or your spouse or your civil partner, has a beneficial interest) and your council or authority –
  - under which goods or services are to be provided or works are to be executed; and
  - which has not been fully discharged.

- Any beneficial interest in land which you, or your spouse or your civil partner, have and which is within the area of your council or authority.
- Any licence (alone or jointly with others) which you, or your spouse or your civil partner, holds to occupy land in the area of your council or authority for a month or longer.
- Any tenancy where (to your knowledge) –
  - the landlord is your council or authority; and
  - the tenant is a body in which you, or your spouse or your civil partner, has a beneficial interest.
- Any beneficial interest which you, or your spouse or your civil partner has in securities of a body where -
  - (a) that body (to your knowledge) has a place of business or land in the area of your council or authority; and
  - (b) either -
    - the total nominal value of the securities exceeds £25,000 or one hundredth of the total issued share capital of that body; or
    - if the share capital of that body is of more than one class, the total nominal value of the shares of any one class in which you, or your spouse or your civil partner, has a beneficial interest exceeds one hundredth of the total issued share capital of that class.

If you attend a meeting at which any item of business is to be considered and you are aware that you have a **personal interest** in the matter which does not amount to a DPI, you must make verbal declaration of the existence and nature of that interest at or before the consideration of the item of business or as soon as the interest becomes apparent. You should leave the room if your continued presence is incompatible with the 7 Principles of Public Life (selflessness; integrity; objectivity; accountability; openness; honesty; and leadership).

You have a personal interest where –

- a decision in relation to that business might reasonably be regarded as affecting the well-being or financial standing (including interests in land and easements over land) of you or a member of your family or a person or an organisation with whom you have a close association to a greater extent than it would affect the majority of the Council Tax payers, ratepayers or inhabitants of the ward or electoral area for which you have been elected or otherwise of the Authority's administrative area, or
- it relates to or is likely to affect any of the interests that are defined as DPIs but are in respect of a member of your family (other than a partner) or a person with whom you have a close association.

Guidance on declarations of interest, incorporating regulations published by the Government in relation to Disclosable Pecuniary Interests, has been circulated to you previously.

You should identify any potential interest you may have relating to business to be considered at the meeting. This will help you and anyone that you ask for advice to fully consider all the circumstances before deciding what action you should take.

In certain circumstances the Council may grant a **dispensation** to permit a Member to take part in the business of the Authority even if the member has a Disclosable Pecuniary Interest relating to that business.

To obtain a dispensation, you must write to the Monitoring Officer at least 48 hours before the meeting in question, explaining why a dispensation is sought and desirable, and specifying the period of time for which it is sought. The Monitoring Officer may consult with the Independent Person or the Council's Audit and Standards Committee in relation to a request for dispensation.

Further advice can be obtained from Gillian Duckworth, Director of Legal and Governance on 0114 2734018 or email [gillian.duckworth@sheffield.gov.uk](mailto:gillian.duckworth@sheffield.gov.uk).

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## SHEFFIELD CITY COUNCIL

### Audit and Standards Committee

#### Meeting held 23 January 2020

**PRESENT:** Councillors Simon Clement-Jones (Chair), Angela Argenzio, Adam Hurst, Mohammed Mahroof, Josie Paszek and Liz Stanley (Independent Co-Opted Member)

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#### **1. APOLOGIES FOR ABSENCE**

- 1.1 Apologies for absence were received from Councillors Pat Midgely and Sioned-Mair Richards.

#### **2. EXCLUSION OF THE PRESS AND PUBLIC**

- 2.1 The Chair (Councillor Simon Clement-Jones) stated that the report and appendices at agenda item 11 (Strategic Risk Management) (See minute no. 11 below) were not available to the public and press because they contained exempt information described in Paragraph 3 of Part 1 of Schedule 12A of the Local Government Act 1972 (as amended) relating to the financial or business affairs of any particular person. Accordingly, the public and press would be excluded from the meeting during consideration of that item of business.

#### **3. DECLARATIONS OF INTEREST**

- 3.1 There were no declarations of interest made.

#### **4. MINUTES OF PREVIOUS MEETING**

- 4.1 **RESOLVED:** That, the minutes of a meeting of the Committee held on 19th December 2019 were approved as a correct record.

#### **5. ICT SOFTWARE AND HARDWARE ASSET MANAGEMENT**

- 5.1 Mike Weston, Assistant Director ICT Service Delivery, attended the meeting to present the report.
- 5.2 The report provided the Committee with an update on the implementation of the recommendations arising from the Software Asset Management and Hardware Asset Management Audit reports finalised in March 2019.
- 5.3 Numerous requests had been made for Capita to provide information to support the audits, but this was not forthcoming. Therefore, BCIS and Audit had agreed the final report assurances, but significant progress on implementation of the

recommendations was only really possible post exit from the Capita contract which occurred on 4<sup>th</sup> January 2020.

- 5.4 Policies in relation to software and hardware asset management had been drafted and would be presented to the February meeting of the ICT Strategy Board. A new service management tool had also been implemented and contracts and licences relating to Sheffield ICT had been given back to the Council. A roll out of new equipment was also being carried out.
- 5.5 Councillor Josie Paszek asked if there were any expectations of timescales by which the work could be implemented. Mike Weston hoped that a full inventory of assets would be complete by early Summer, most of the PC's were over 9 years old and were now in the process of being replaced.
- 5.6 Councillor Mohammed Mahroof asked what the costs of the transition were. It was explained that the costs of the replacement equipment would be funded from the savings made by bringing ICT back in house and the actual costs were being finalised.
- 5.7 **RESOLVED:** That (1) the current positions be noted and a further report be provided to the Audit and Standards Committee by June 2020 and;
- (2) Copies of the Audit Reports be recirculated to Audit and Standards Committee Members for information.

## **6. UNIVERSAL CREDIT**

- 6.1 Tim Hardie, Head of Commercial Business Development, Maxine Stavraniakos, Head of Neighbourhood Intervention and Tenant Support and Cat Arnold, Policy and Improvement Officer attended the meeting and presented the report.
- 6.2 The report provided Committee with an update following the introduction of Universal Credit (UC), which had now been in operation in Sheffield for over 12 months, and gave further information on how UC had impacted on housing rent arrears, take up of Council Tax Support and the experiences of vulnerable groups in the city.
- 6.3 Councillor Paszek asked whether and decision had yet been made on further ongoing support for claimants. Tim Hardie replied that it was hoped that the Citizens Advice Bureau (CAB) would continue their support.
- 6.4 A further question was asked about what percentage of housing rent arrears were due to UC and it was answered that 10% of tenants were receiving UC, but not all benefit claimants were on UC, there was a mix of legacy benefits. It was expected that up to 16,000 people would eventually be claiming UC and it should be noted that it was paid in arrears which created a natural upwards pressure. The Council worked closely with the DWP and CAB to get advice and support out to claimants.
- 6.5 Councillor Josie Paszek asked whether everyone claiming UC had to have a bank

account. Maxine Stavraniakos confirmed that UC claimants needed to have a bank account, but it did not have to support direct debits which were the Council's preferred method of collecting payment. Work was being carried out with Customer Support to ensure that other methods were available to claimants.

- 6.6 Tim Hardie explained that when new UC claims were received by the Council, they were also treated as Council Tax support claims which was made easier as the teams were more able to work more closely together since the insourcing of Revenues and Benefits. Rent Officers were also talking to tenants about rent and council tax at the same time.
- 6.7 Councillor Paszek asked about under 25's and other vulnerable groups. It was explained that the Council was working with the CAB to set up surgeries to speak with care leavers.
- 6.8 Councillor Mohammed Mahroof asked how the Council could help stop exploitation of vulnerable groups by people offering to fill out forms for money. Cat Arnold explained that the DWP reported issues to the Police when known and work was being carried out with the Communications Department to work on communication regarding how to access free support. This would be available in community languages.
- 6.9 Eugene Walker, Executive Director – Resources, explained that the Council had received funding to work on applications for EU status following Brexit and this would help ensure that there were trusted places for people to go to access support. The Council also attended the Private Landlord Forum.
- 6.10 Councillor Angela Argenzio asked how people with disabilities had been affected by UC. Cat Arnold said that there was anecdotal evidence that people with disabilities had been adversely affected. UC was a web based system, but there was a telephone system in place.
- 6.11 Eugene Walker informed Committee work was being undertaken to measure the impact of UC and the Council's role was increasingly becoming one of advocacy, questioning and scrutiny. UC was administered by the DWP, so the Council could only lobby to try to make things easier.
- 6.12 Councillor Angela Argenzio asked if the Council worked with any charities and carried out training on how they could support people. Cat Arnold explained that the DWP had run many awareness sessions for local organisations, charities and private landlords. All Council staff and DWP staff were trained to spot safeguarding issues.
- 6.13 **RESOLVED:** That the information set out in the report and appendices be noted.

## **7. PFI OBJECTION**

- 7.1 This item was withdrawn.

**8. ANNUAL AUDIT LETTER 2018/19**

- 8.1 Hayley Clarke, Ernst and Young (the Council's external auditors), attended the meeting to present the report.
- 8.2 The Annual Audit Letter 2018/19 was produced by Ernst and Young and informed the Council of the areas of work carried out and the conclusions made. There were no areas of public interest found and an unqualified report had been issued.
- 8.3 **RESOLVED:** That the Annual Audit Letter 2018/19 be noted.

**9. PROGRESS ON HIGH OPINION AUDIT REPORTS**

- 9.1 Kayleigh Inman, Senior Finance Manager, attended the meeting and presented the report.
- 9.2 Kayleigh informed Committee that 11 recommendations had been followed up. Three had been implemented and seven were ongoing, some of which were regarding the insourcing of ICT and the Tech 2020 project.
- 9.3 There were no new reports to add and two recommendations had been removed as they had now been completed.
- 9.4 Liz Stanley, Independent Co-Opted Member, asked what the situation was regarding the review of Subject Access Requests as there had been no update. Kayleigh explained that regular contact had been maintained with the manager and work was underway to complete the recommendations.
- 9.5 A further question was asked regarding the insourcing from Capita and the length of time it was taking. Kayleigh explained the current systems were being maintained while insourcing was taking place.
- 9.6 **RESOLVED:** That; (1) the contents of the report be noted; and
- (2) The removal of the following reports from the tracker be approved:
- Training Centres – Recovery Planning and Monitoring (People)
  - The Licensing Service (Place)

**10. EXCLUSION OF THE PRESS AND PUBLIC**

- 10.1 **RESOLVED:** That the public and press be excluded from the meeting before discussion takes place on the following item of business (Strategic Risk Management) on the grounds that, if the public and press were present during the transaction of such business, there would be a disclosure to them of exempt information as described in paragraph 3 of Schedule 12A to the Local Government Act 1972, as amended.

## **11. STRATEGIC RISK MANAGEMENT**

- 11.1 Helen Molteno, Finance Manager, attended the meeting and presented the report.
- 11.2 The presentation provided an assessment of the Council's current Risk Management arrangements and the measures implemented to further strengthen and improve them and the current and emerging risks, their impact on service delivery and the controls in place to manage them.
- 11.3 The report and presentation covered the period from July to September 2019. The Finance Manager, Assistant Director of Finance and the Director of Legal and Governance responded to questions from Members of the Committee in relation to mandatory training, level of reserves and employee morale.
- 11.4 **RESOLVED:** That; (1) the current assessment of the Council's risk management arrangements be noted and the measures taken to strengthen those arrangements be endorsed and;
- (2) the current and emerging risks be noted and the actions being taken to mitigate those risks be endorsed.

## **12. WORK PROGRAMME**

- 12.1 Gillian Duckworth, Director of Legal and Governance, presented the report which gave an outline of the Committee's work programme.
- 12.2 It was suggested the meeting to be held on 20<sup>th</sup> February 2020 be cancelled and the items be moved to 19<sup>th</sup> March 2020 to enable better attendance at the meeting.
- 12.3 Hayley Clark suggested that the External Audit Plan be brought forward to the meeting on 19<sup>th</sup> March 2020.
- 12.4 **RESOLVED:** That; (1) including the changes above, the work programme be approved.

## **13. DATES OF FUTURE MEETINGS**

- 13.1 It was noted that meetings of the Committee would be held at 5.00pm on:-
- Thursday 19<sup>th</sup> March 2020  
Thursday 16<sup>th</sup> April 2020  
Thursday 11<sup>th</sup> June 2020  
Thursday 30<sup>th</sup> July 2020

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## Audit and Standards Committee Report

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<b>Report of:</b>	Eugene Walker
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<b>Date:</b>	30 July 2020
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<b>Subject:</b>	2019/20 Unaudited Statement of Accounts
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<b>Author of Report:</b>	David Phillips
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<b>Summary:</b>	The purpose of this report is to provide Members of the Audit and Standards Committee with a summary of the 2019/20 Unaudited Statement of Accounts and explain the core statements and a number of the key notes to the accounts.
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<b>Recommendations:</b>	The Audit and Standards Committee is asked to note the core statements and the key notes to the Unaudited Statement of Accounts for 2019/20.
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<b>Background Papers:</b>	None
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<b>Category of Report:</b>	OPEN
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## Statutory and Council Policy Checklist

<b>Financial Implications</b>
NO
<b>Legal Implications</b>
NO
<b>Equality of Opportunity Implications</b>
NO
<b>Tackling Health Inequalities Implications</b>
NO
<b>Human Rights Implications</b>
NO
<b>Environmental and Sustainability implications</b>
NO
<b>Economic Impact</b>
NO
<b>Community Safety Implications</b>
NO
<b>Human Resources Implications</b>
NO
<b>Property Implications</b>
NO
<b>Area(s) Affected</b>
None
<b>Relevant Cabinet Portfolio Leader</b>
Terry Fox
<b>Relevant Scrutiny Committee if decision called in</b>
Not Applicable
<b>Is the item a matter which is reserved for approval by the City Council?</b>
NO
<b>Press Release</b>
NO



## **AUDIT AND STANDARDS COMMITTEE – 30 JULY 2020**

### **STATEMENT OF ACCOUNTS 2019/20**

#### **Purpose of the Report**

1. The purpose of this report is to provide Members of the Audit and Standards Committee with a summary of the 2019/20 Statement of Accounts and explain the core statements and a number of the key notes to the accounts. A full set of the unaudited accounts is now available on the Council's website via the following link: [Statement of Accounts 2019/20](#). A full set of the final audited accounts will be presented to the Audit and Standards Committee on 26 November 2020.
2. This report also outlines the approval process for the Statement of Accounts and the Audit and Standards Committee's role in this process.

#### **Introduction**

3. The Statement of Accounts has been prepared in accordance with the IFRS (International Financial Reporting Standards) based Code of Practice on Local Authority Accounting in the United Kingdom and the statutory Accounts and Audit Regulations. This ensures that local authorities produce their Accounts in a standard way, which facilitates comparisons.
4. The Accounts and Audit Regulations 2015 sets out the procedures for certification, approval and publication of the Statement of Accounts. However, due to the impact of COVID19 on Local Authorities, as they divert resources to support the community in these unprecedented times, the Ministry of Housing, Communities & Local Government (MHCLG) has extended the statutory deadlines for local authorities to approve and publish their accounts for the 2019/20 financial year.

The Accounts and Audit (Coronavirus) (Amendment) Regulations 2020 have therefore implemented new deadlines by amending the Accounts and Audit Regulations 2015. The revised deadlines applicable to local authorities are as follows:

- No later than 31 August 2020 – Unaudited accounts to be certified by the Executive Director of Resources.
- July-Oct 2020 – The Statement of Accounts is subject to audit by the

Authority's auditors, Ernst & Young, and their findings will be reported to the Audit and Standards Committee in November 2020. During this time there is a period where the public can inspect the accounts and related documents (Tuesday 1 September 2020 to Monday 12 October 2020).

- No later than 30 November 2020 – Accounts to be re-certified by the Executive Director of Resources.
  - No later than 30 November 2020 – Audit and Standards Committee considers and approves the Statement of Accounts. Following approval, the Chair of the Audit and Standards Committee signs and dates the Statement of Accounts.
  - No later than 30 November 2020 – Publish, on the Council's website, the audited Statement of Accounts together with any certificate, opinion or report issued by the auditor.
5. It is worth noting that the timings of the process above can be affected if members of the public object to the accounts, and, by 30 November 2020, the auditors have not determined whether these objections could have a material impact on the Council's accounts.

## **Local Authority Accounting**

6. The presentation of local authority accounts differs greatly to that of the private sector. Many of these differences occur due to legislative requirements for local government accounts and the recognition of costs for the purposes of budgeting and calculating the Council Tax. These differences mainly relate to the way the Council is required to account (or budget) for capital and pension costs.
7. Local authorities account for the revenue impact of capital in line with IFRS on the face of the Comprehensive Income and Expenditure Statement (CIES). This means including figures relating to movements in the value/cost of assets, including depreciation, revaluation, disposal and impairment. These entries are reversed out and replaced with an allowance for the consumption of capital (Minimum Revenue Provision). These "adjustments between accounting basis and funding basis under regulation" are shown in Note 8 to the unaudited accounts.
8. In terms of pension costs, local authorities are required to comply with an International Accounting Standard called IAS 19 (*Employee Benefits*), which means accounting for pension liabilities when local authorities are committed to them, not when they are actually paid out. This includes showing

movements in the value of pension scheme assets and liabilities.

9. The Council complies with IAS 19 and recognises the Council's share of the net liability of the South Yorkshire Pension Scheme in the balance sheet. Within the CI&ES the 'Cost of Service' figures have been adjusted so they represent the true costs of pensions earned. As stated above, IAS 19 does not have any effect on the calculation of the Council Tax Requirement as the entries are reversed out, and replaced by the cash contributions to the Pension Scheme, in an adjustment between accounting basis and funding basis under regulation.
10. The report on the Council's Revenue Outturn position at the end of the 2019/20 financial year was approved by Cabinet on 20 May 2020. It was reported that there was an overall surplus on the General Fund of £0.5m, before carry forward requests.
11. In contrast to this surplus, the CIES reports a surplus of £132.3m. The inclusion of items relating to capital and pensions is the major reason for this difference. The table below shows the reconciliation from the outturn position to the eventual CI&ES surplus:

	<b>£000</b>
<b>Surplus on General Fund Revenue Account (per outturn report)</b>	<b>(535)</b>
Net contributions to revenue reserves	(46,917)
Deficit on Schools' Accounts	2,660
<b>Total Contribution to Reserves</b>	<b>(44,257)</b>
Removal of debt charges	(56,364)
Removal of pension contributions	(42,621)
<i>Items that do not affect Council Tax:</i>	
Inclusion of accounting charges for depreciation, impairment, holiday pay, PFI, etc.	11,475
Gains and losses on Revaluation of Non-Current Assets, Pension Assets and other items	0
<b>(Surplus) on Income &amp; Expenditure Statement</b>	<b>(132,302)</b>

12. The Statement of Accounts comprise several key statements:

- Comprehensive Income and Expenditure Statement – **Appendix 1**
- Movement in Reserves Statement – **Appendix 2**
- Balance Sheet – **Appendix 3**
- Cash Flow Statement – **Appendix 4**
- Expenditure and Funding Analysis Statement – **Appendix 5**
- Key Notes to the Core Financial Statements – **Appendix 6**
- Housing Revenue Account Income and Expenditure Account – **Appendix 7**
- Collection Fund – **Appendix 8**

Comprehensive Income and Expenditure Statement – **Appendix 1**

13. This Statement shows the accounting cost in the year of providing services in accordance with generally accepted accounting practices, rather than the amount to be funded from taxation (Council Tax). Councils raise taxation to cover expenditure in accordance with regulations and this may be different from the accounting cost. The taxation position is shown in both the Expenditure and Funding Analysis and the Movement in Reserves Statement.

Movement in Reserves Statement – **Appendix 2**

14. This Statement shows the movement in the year on the different reserves held by the authority, analysed into 'usable reserves' (i.e. those that can be applied to fund expenditure or reduce local taxation) and other unusable reserves.
15. The (Surplus) or Deficit on the provision of services line shows the true economic cost of providing the authority's services, more details of which are shown in the CIES. These are different from the statutory amounts required to be charged to the General Fund Balance and Housing Revenue Account for Council Tax setting and dwellings rent setting purposes, therefore an adjustment is made to the movement in reserves statement for adjustments between accounting basis and funding basis under regulation.
16. The "Net (increase) / decrease before transfers to earmarked reserves" line shows the statutory General Fund Balance and Housing Revenue Account Balance before any discretionary transfers to or from earmarked reserves undertaken by the Council.

Balance Sheet – **Appendix 3**

17. The Balance Sheet shows the value as at the Balance Sheet date of the

assets and liabilities recognised by the authority. The net assets of the authority (assets less liabilities) are matched by the reserves held by the authority.

18. Reserves are reported in two categories:

- Usable reserves - those reserves that the authority may use to provide services, subject to the need to maintain a prudent level of reserves and any statutory limitations on their use;
- Unusable reserves - those that cannot be used to provide services. This category includes reserves that hold timing differences shown in the Movement in Reserves Statement line “Adjustments between accounting basis and funding basis under regulations”.

#### Cash Flow Statement – **Appendix 4**

19. The Cash Flow statement shows the changes in cash and cash equivalents of the authority during the reporting period. The statement shows how the authority generates and uses cash and cash equivalents.
20. The amount of net cash flows arising from operating activities is a key indicator of the extent to which the operations of the authority are funded by way of taxation and grant income or from the recipients of services provided by the authority.

#### Expenditure and Funding Analysis Statement – **Appendix 5**

21. The Expenditure and Funding Analysis (EFA) shows how annual expenditure is used and funded from resources (Government grants, rents, Council Tax and business rates) by local authorities in comparison with those resources consumed or earned by authorities in accordance with generally accepted accounting practices. It also shows how this expenditure is allocated for decision making purposes between the Council's portfolios / services.
22. Income and expenditure accounted for under generally accepted accounting practices is presented more fully in the Comprehensive Income and Expenditure Statement (CIES).

#### Key Notes to the Accounts – **Appendix 6**

23. The notes to the accounts contain information in addition to that presented in

the main statements. They provide narrative descriptions, disaggregation of items presented in the statements and further information about items in the statements.

24. Attached at Appendix 6 are some of the key notes to the accounts, including the note on Officers' Remuneration (note 43). Full details are required for senior employees, who form part of the Executive Management Team, whose salary is above £50,000 per annum, and an additional summary disclosure is required of the numbers of other staff whose total remuneration (i.e. salary plus overtime and allowances etc.) is above £50,000.
25. The Council's outturn position for 2019/20 reported a net surplus of £0.5m overall for the general fund revenue account. The Statement of Accounts is in line with the outturn report, but sets out the more detailed financial position for the Council in a format required by legislation. As well as the Expenditure and Funding Analysis Statement referred to earlier, the following note also shows the reconciliation between the outturn position and the Statement of Accounts CIES:
  - *Adjustments between accounting basis and funding basis under regulations* (Note 8) – this note details how the CIES has been adjusted in accordance with accounting practice, and the resources that are specified by statutory provision as being available.

#### Housing Revenue Account (HRA) – Appendix 7

26. The HRA Income and Expenditure Statement is ring fenced from the rest of the General Fund and shows the economic cost in year of providing housing services in accordance with generally accepted accounting practices, rather than the amount to be funded from rents and government grants.
27. Authorities charge rents to cover expenditure in accordance with regulations, which may be different from the accounting cost.

#### Collection Fund – Appendix 8

28. The Collection Fund is a statement that reflects the statutory obligation for billing authorities to maintain a separate Collection Fund. The statement shows the transactions of the billing authority in relation to the collection from taxpayers and distribution to local authorities and Central Government of council tax and business rates.

## Key Issues for 2019/20

### *Net worth*

29. The Council's net worth, as shown on the Balance Sheet (**Appendix 3**), has increased by the surplus from the CIES of £132.3m (or 12.5%) in 2019/20; the major factors being:

- a net increase in the Council's fixed assets (£59.9m);
- an increase in the Council's long-term debtors (£51.6m);
- an increase in the Council's short-term investments (£45m), and
- an increase in the Council's other current assets (£23.5m), offset by;
- an increase in the Council's current liabilities (£17.3m);
- an increase in the Council's long-term liabilities (£30.4m);

### *Usable Reserves*

30. As shown in the Movement in Reserves Statement (**Appendix 2**), during the year, total usable reserves increased by £58.6m. The key reasons for the movement in this category of reserves are as follows:

- Earmarked General Fund Reserves increased by £44.8m during the year, predominantly the result of specific emergency funding and specific Business Rates Relief funding, both in relation to the Covid 19 pandemic totalling £32.5m, which was received from Central Government late in March. Schools Reserves also increased by £2.1m.
- Reserves used to fund capital expenditure on assets increased by £7.7m.
- The Council's usable reserves also includes £13.2m of Unallocated Reserves or General Fund Balances, which increased by £5m in 2019/20.
- HRA reserves decreased by £1m during the year.

## Financial Implications

31. There are no direct financial implications arising from the recommendations in this report.

## Equal Opportunities Implications

32. There are no specific equal opportunities implications arising from the recommendations in this report.

## **Property Implications**

33. There are no property implications arising from the recommendations in this report.

## **Recommendations**

34. The Audit and Standards Committee is asked to note the core statements and the key notes to the Statement of Accounts for 2019/20.



## APPENDIX 1 – COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT

2018/19				2019/20			
Gross Expenditure £000	Gross Income £000	Net Expenditure £000		Notes	Gross Expenditure £000	Gross Income £000	Net Expenditure £000
Continuing Operations:							
514,717	(245,775)	268,942	People		531,984	(236,785)	295,199
182,479	(177,664)	4,815	Schools		176,415	(173,755)	2,660
265,461	(78,118)	187,343	Place (excluding HRA)		253,502	(67,193)	186,309
6,860	(2,699)	4,161	Policy, Performance & Communications		7,910	(3,489)	4,421
179,723	(187,431)	(7,708)	Resources		163,402	(165,600)	(2,198)
(16)	(940)	(956)	Corporate		3,695	(4,475)	(780)
1,149,224	(692,627)	456,597			1,136,908	(651,297)	485,611
67,163	(151,969)	(84,806)	Housing Revenue Account (HRA)		254,973	(148,693)	106,280
1,216,387	(844,596)	371,791	(Surplus) / Deficit on Continuing Operations		1,391,881	(799,990)	591,891
		69,625	Other Operating Expenditure	9			15,414
		128,105	Financing and Investment Income and Expenditure	10			81,237
		(562,973)	Taxation and Non-Specific Grant Income	11			(581,780)
		6,548	(Surplus) / Deficit on Provision of Services				106,762
		(17,522)	(Surplus) / deficit on revaluation of non-current assets				(192,236)
		83,068	Re-measurements of the pension net defined benefit liability				(46,828)
		62	Other (gains) / losses				0
		65,608	Other Comprehensive (Income) and Expenditure				(241,464)
		72,156	Total Comprehensive (Income) and Expenditure				(132,302)

## APPENDIX 2 – MOVEMENT IN RESERVES STATEMENT

2019/20											
		General Fund Balance £000	Earmarked General Fund Reserves £000	Housing Revenue Account Balance £000	Earmarked Housing Revenue Account Reserve £000	HRA Major Repairs Reserve £000	Capital Receipts Reserve £000	Capital Grants Unapplied £000	Total Usable Reserves £000	Unusable Reserves £000	Total Council Reserves £000
	Note	34	34	34	34	34	34	34	34	35	
Balance at 31 March 2019		(8,126)	(226,808)	(8,327)	(3,822)	(70,690)	(63,133)	(28,432)	(409,338)	(648,369)	(1,057,707)
Movement in reserves during 2019/20:											
Total Comprehensive (Income) and Expenditure		(11,151)	0	117,913	0	0	0	0	106,762	(239,064)	(132,302)
Adjustments between accounting basis and funding basis under regulations	8	(40,790)	0	(135,601)	0	12,547	(3,544)	2,003	(165,385)	165,385	0
Net (increase) / decrease before transfers to earmarked reserves		(51,941)	0	(17,688)	0	12,547	(3,544)	2,003	(58,623)	(73,679)	(132,302)
Transfers (to) / from earmarked reserves	33	46,916	(46,916)	18,364	344	(18,708)	0	0	0	0	0
(Increase) / decrease in year		(5,025)	(46,916)	676	344	(6,161)	(3,544)	2,003	(58,623)	(73,679)	(132,302)
Balance at 31 March 2020		(13,151)	(273,724)	(7,651)	(3,478)	(76,851)	(66,677)	(26,429)	(467,961)	(722,048)	(1,190,009)

## APPENDIX 3 – BALANCE SHEET

As at 31 March 2019		As at 31 March 2020	
£000		Notes	£000
2,452	Intangible Assets	27	2,070
3,012,324	Property, Plant and Equipment	23	3,081,696
54,521	Heritage Assets	25	54,636
28,190	Investment Properties	26	27,730
144,280	Long term Debtors	16	195,841
<b>3,241,767</b>	<b>Long Term Assets</b>		<b>3,361,973</b>
500	Short Term Investments	14	45,500
1,529	Inventories		1,176
102,769	Short Term Debtors	17	118,638
126,128	Cash and Cash Equivalents	14 / 18	134,145
33,352	Assets Held for Sale	28	24,572
<b>264,278</b>	<b>Current Assets</b>		<b>324,031</b>
(22,219)	Short Term Borrowing	14	(18,568)
(155,315)	Short Term Creditors	19	(166,117)
(12,583)	Short Term Provisions	20	(12,758)
(10,127)	PFI / PPP Finance Lease Liability	14 / 24	(14,535)
(18,722)	Capital Grants Receipts in Advance	12	(24,267)
<b>(218,966)</b>	<b>Current Liabilities</b>		<b>(236,245)</b>
(795,762)	Long Term Borrowing	14	(864,968)
(17,833)	Long Term Provisions	20	(15,383)
(390,039)	PFI / PPP Finance Lease Liability	14 / 24	(358,132)
(930,663)	Net Pension Liability	46	(941,074)
(68,843)	Other Long Term Liabilities	21	(53,097)
(26,232)	Capital Grants Receipts in Advance	12	(27,096)
<b>(2,229,372)</b>	<b>Long Term Liabilities</b>		<b>(2,259,750)</b>
<b>1,057,707</b>	<b>Net Assets</b>		<b>1,190,009</b>
(409,338)	Usable Reserves	34	(467,961)
(648,369)	Unusable Reserves	35	(722,048)
<b>(1,057,707)</b>	<b>Total Reserves</b>		<b>(1,190,009)</b>

## APPENDIX 4 – CASH FLOW STATEMENT

2018/19		2019/20	
£000		Notes	£000
(6,548)	Net surplus or (deficit) on the provision of services		(106,762)
248,119	- Adjustment to surplus or (deficit) on the provision of services for non-cash movements	36	324,185
(92,224)	- Adjustment for items included in the net surplus or (deficit) on the provision of services that are investing and financing activities	36	(55,688)
<b>149,347</b>	<b>Net cash flow from operating activities</b>		<b>161,735</b>
(46,179)	Investing activities	37	(202,679)
(33,816)	Financing activities	38	48,961
<b>69,352</b>	<b>Net increase / (decrease) in cash and cash equivalents</b>		<b>8,017</b>
56,776	Cash and cash equivalents at 1 April	18	126,128
<b>126,128</b>	<b>Cash and cash equivalents at 31 March</b>	18	<b>134,145</b>

## APPENDIX 5 – EXPENDITURE AND FUNDING ANALYSIS STATEMENT

2019/20	Notes	Outturn Position Reported to Internal Management	Adjustments for Items Not Reported to Internal Management	Net Expenditure Chargeable to the General Fund and HRA Balances Under Statutory Funding Provisions	Adjustments between the Funding and Accounting Basis	Other Adjustments	Net Expenditure in the CI&ES
Note		£000	£000	£000	£000	£000	£000
					5		
People		270,823	73	270,896	24,303	0	295,199
Schools		0	(2,894)	(2,894)	5,554	0	2,660
Place (excluding HRA)		201,709	92	201,801	(21,392)	5,900	186,309
Policy, Performance & Communications		3,133	0	3,133	1,288	0	4,421
Resources		10,399	50	10,449	(12,647)	0	(2,198)
Corporate		(486,599)	(48,727)	(535,326)	43,684	490,862	(780)
Total General Fund (GF)		(535)	(51,406)	(51,941)	40,790	496,762	485,611
Housing Revenue Account (HRA)		0	(17,688)	(17,688)	135,601	(11,633)	106,280
<b>Net Cost of Services</b>	5	<b>(535)</b>	<b>(69,094)</b>	<b>(69,629)</b>	<b>176,391</b>	<b>485,129</b>	<b>591,891</b>
Other Income & Expenditure GF		0	0	0	0	(496,762)	(496,762)
Other Income & Expenditure HRA		0	0	0	0	11,633	11,633
<b>Other Income &amp; Expenditure</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(485,129)</b>	<b>(485,129)</b>
<b>Difference between General Fund (Surplus) / Deficit and CI&amp;ES (Surplus) / Deficit</b>	5	<b>(535)</b>	<b>(69,094)</b>	<b>(69,629)</b>	<b>176,391</b>	<b>0</b>	<b>106,762</b>
Opening General Fund and HRA Balance at 1 April		(247,083)					
(Surplus) / Deficit on General Fund and HRA Balance at 31 March		(69,629)					
Other Movements		18,714					
<b>Closing General Fund and HRA Balance at 31 March*</b>		<b>(297,998)</b>					
* For a split of this balance between the General Fund and the HRA – see the Movement in Reserves Statement							

## APPENDIX 6 – KEY NOTES TO THE CORE FINANCIAL STATEMENTS

### Note 43 – Officers’ Remuneration

Under the Accounts and Audit Regulations 2015, Local Authorities are required to disclose information on their employees’ remuneration in two sections.

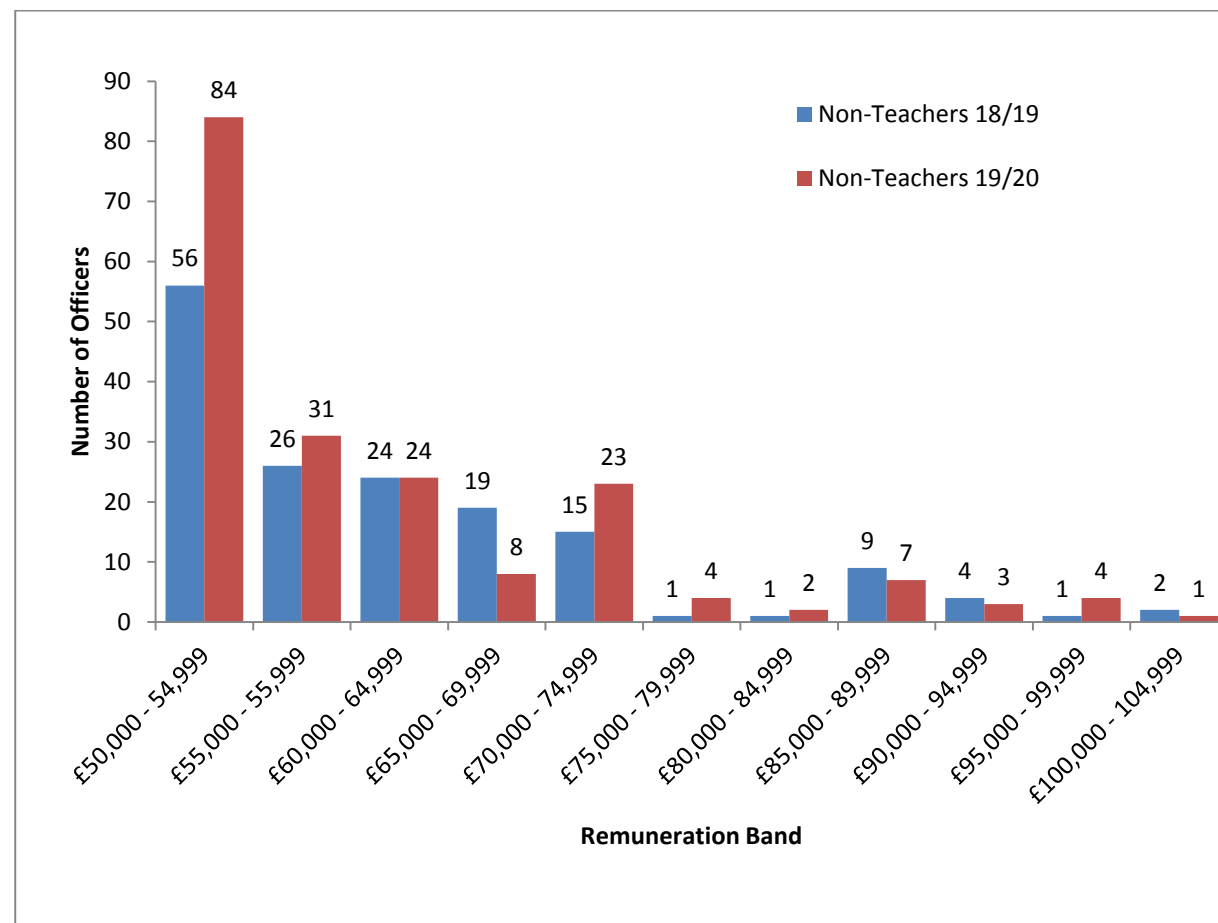
The first section must contain the details of those officers defined in the Regulations as senior employees whose salary is above £50,000 per annum. Senior employees are typically categorised as statutory chief officers (i.e. Chief Executive also known as the head of paid service, Director of Children’s Services, Director of Adult Social Services, Section 151 Officer, etc.) or non-statutory chief officers. The latter category typically includes those officers who report directly to the Chief Executive (excluding those whose duties are solely secretarial). In addition, those senior officers whose salary is above £150,000 are required to be named in this section.

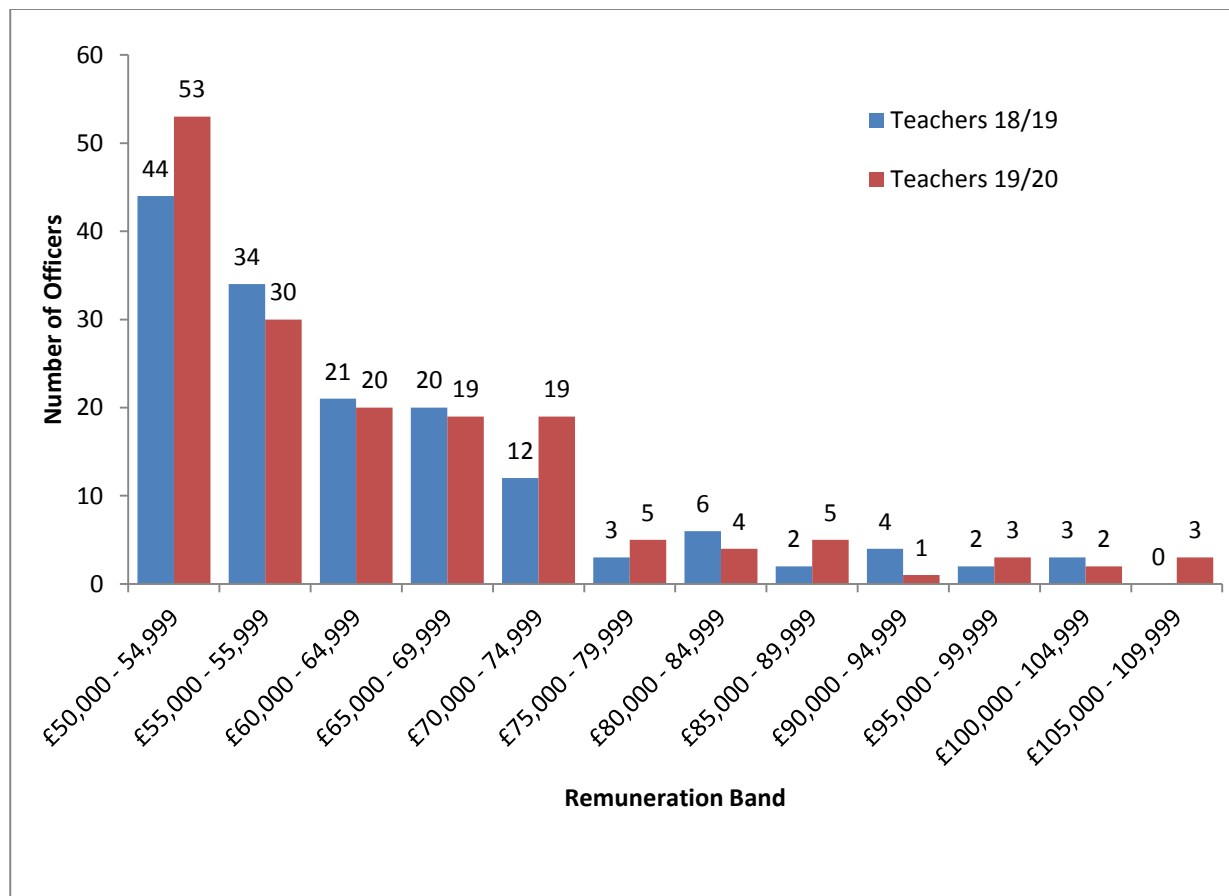
The second section must include a disclosure of the numbers of other staff whose total remuneration (i.e. salary plus overtime and allowances, etc.) is above £50,000.

The remuneration paid to the Council’s senior employees is shown in the table below:

2019/20						
Post Holder Information	Note	Salary – including Fees and Allowances £	Expenses Allowances £	Total Remuneration exc Pension Contributions £	Pension Contributions £	Total Remuneration inc Pension Contributions £
Chief Executive – John Mothersole	1	146,929	0	146,929	27,916	174,845
Executive Director – People		89,631	4,987	94,618	17,030	111,648
Executive Director – Place		141,527	0	141,527	26,890	168,417
Executive Director – Resources		142,874	0	142,874	27,273	170,146
Director of Public Health		119,992	0	119,992	17,308	137,300
Director of Policy and Performance		85,876	11	85,887	16,599	102,487
<b>Total</b>		<b>726,829</b>	<b>4,998</b>	<b>731,827</b>	<b>133,016</b>	<b>864,843</b>
<b>Notes:</b>						
1. The Chief Executive, John Mothersole, left his position on 31/12/19. The Interim Chief Executive, Charlie Aden, is paid outside of SCC payroll.						

The Council's other employees receiving more than £50,000 remuneration for the year (excluding employer's pension contributions) were paid the following amounts:







## Note 8 – Adjustments Between Accounting Basis and Funding Basis Under Regulations

2019/20								
	General Fund Balance £000	Housing Revenue Account £000	Major Repairs Reserve £000	Capital Receipts Reserve £000	Capital Grants Unapplied £000	Total Usable Reserves £000	Unusable Reserves £000	Total Council Reserves £000
Notes						34	35	
<b>Reversal of items debited or credited to the CI&amp;ES:</b>								
Depreciation of Non-current assets	(54,896)	0	(25,080)	0	0	(79,976)	79,976	0
Impairment losses charged to the CI&ES	0	0	0	0	0	0	0	0
Revaluation losses charged to the CI&ES	9,824	(136,706)	0	0	0	(126,882)	126,882	0
Movements in fair value of Investment Properties	(460)	0	0	0	0	(460)	460	0
Capital grants and contributions credited to the CI&ES	38,278	0	0	0	(9,794)	28,484	(28,484)	0
Application of grants and contributions to capital financing from the Capital Grants Unapplied Reserve	0	0	0	0	11,797	11,797	(11,797)	0
Revenue expenditure funded from capital under statute	(19,688)	0	0	0	0	(19,688)	19,688	0
Costs of disposal funded from capital receipts	(187)	0	0	187	0	0	0	0
Net gain / (loss) on sale of non-current assets	(11,521)	1,059	0	(21,877)	0	(32,339)	32,339	0
Amount by which finance costs calculated in accordance with the code are different from the amount of finance costs calculated in accordance with statutory requirements	1,225	19	0	0	0	1,244	(1,244)	0
Reversal of items relating to retirement benefits debited or credited to the CI&ES	(99,860)	0	0	0	0	(99,860)	99,860	0
Amount by which Council Tax and non-domestic rates income adjustment included in the CI&ES is different from the amount taken to the General Fund in accordance with regulation	1,124	0	0	0	0	1,124	(1,124)	0
Amount by which officer remunerations costs calculated in accordance with the code are different from the amount of costs calculated in accordance with statutory requirements	(144)	0	0	0	0	(144)	144	0
<b>Insertion of items not debited or credited to the CI&amp;ES:</b>								
Statutory provision for repayment of debt (MRP)	56,337	0	0	0	0	56,337	(56,337)	0
Voluntary provision for repayment of debt (VMRP)	0	27	0	0	0	27	(27)	0
Revenue Contribution to Major Repairs Reserve	0	0	0	0	0	0	0	0
Transfer of Capital Receipts (<£10k) to the General Fund and HRA	(103)	0	0	103	0	0	0	0
Transfer from Capital Receipts Reserve equal to the amount payable into the Housing Capital Receipts Pool	(3,340)	0	0	3,340	0	0	0	0
Employer's contribution to pension scheme	42,621	0	0	0	0	42,621	(42,621)	0
<b>Capital Financing:</b>								
Use of Capital Receipts Reserve to finance new capital expenditure	0	0	0	14,703	0	14,703	(14,703)	0
Use of Major Repairs Reserve to finance new capital expenditure	0	0	37,627	0	0	37,627	(37,627)	0
<b>Total</b>	<b>(40,790)</b>	<b>(135,601)</b>	<b>12,547</b>	<b>(3,544)</b>	<b>2,003</b>	<b>(165,385)</b>	<b>165,385</b>	<b>0</b>

## APPENDIX 7 – HOUSING REVENUE ACCOUNT

Housing Revenue Account Income and Expenditure Statement			
2018/19 £000		Note	2019/20 £000
	<b>Expenditure:</b>		
37,027	Repairs and maintenance		39,656
51,013	Supervision and management		49,340
1,255	Rents, rates, taxes and other charges		1,888
(25,406)	Depreciation, impairment and revaluation losses of non-current assets	8 / 9	161,791
193	Debt management costs		193
2,288	Movement in the allowance for Bad or Doubtful Debts		2,556
<b>66,370</b>	<b>Total Expenditure</b>		<b>255,424</b>
	<b>Income:</b>		
(143,931)	Dwelling rents	11	(141,586)
(1,350)	Non-dwelling rents - garages, garage sites, shops	11	(1,385)
(6,166)	Charges for services and facilities		(6,454)
(522)	Contributions towards expenditure		(569)
<b>(151,969)</b>	<b>Total Income</b>		<b>(149,995)</b>
<b>(85,599)</b>	Net Income / Cost of HRA Services as included in the whole Council's Comprehensive Income and Expenditure Statement		<b>105,429</b>
793	HRA share of Corporate and Democratic Core		850
<b>(84,806)</b>	<b>Net Income / Cost of HRA Services</b>		<b>106,280</b>
	<b>HRA share of operating income and expenditure included in the Comprehensive Income and Expenditure Account:</b>		
(3,010)	(Gain) or loss on sale of HRA non-current assets		(1,059)
13,110	Interest payable and similar charges		13,022
(293)	Interest and investment income		(325)
<b>(74,999)</b>	<b>(Surplus) / Deficit for the year on HRA services</b>		<b>117,918</b>

<b>Movement on the Housing Revenue Account Statement</b>			
<b>2018/19</b>			<b>2019/20</b>
<b>£000</b>		<b>Note</b>	<b>£000</b>
<b>(9,267)</b>	<b>Balance as at 1 April</b>		<b>(8,328)</b>
(74,999)	(Surplus) / Deficit on the HRA Income and Expenditure Statement		117,918
0	Other Comprehensive Income and Expenditure	1	0
52,740	Adjustments between accounting basis and funding basis under regulation	2	(135,601)
<b>(22,259)</b>	<b>Net (increase) / decrease before transfers to reserves</b>		<b>(17,683)</b>
23,199	Transfer to / from reserves	3	18,365
<b>940</b>	<b>(Increase) / decrease in year on the HRA</b>		<b>682</b>
<b>(8,327)</b>	<b>Balance as at 31 March</b>		<b>(7,646)</b>

## APPENDIX 8 – COLLECTION FUND

2018/19				Notes	2019/20		
Non-domestic Rates	Council Tax	Total			Non-domestic Rates	Council Tax	Total
£000	£000	£000			£000	£000	£000
<b>Income:</b>							
0	(250,108)	<b>(250,108)</b>	Council Tax Receivable	1	0	(264,071)	<b>(264,071)</b>
(224,579)	0	<b>(224,579)</b>	NNDR Receivable	2	(223,220)	0	<b>(223,220)</b>
<b>(224,579)</b>	<b>(250,108)</b>	<b>(474,687)</b>	<b>Total Income</b>		<b>(223,220)</b>	<b>(264,071)</b>	<b>(487,291)</b>
<b>Expenditure:</b>							
<b>Precepts and Demands:</b>							
98,404	205,728	<b>304,132</b>	- Sheffield City Council		97,482	216,328	<b>313,810</b>
0	23,123	<b>23,123</b>	- SY Police Authority		0	26,939	<b>26,939</b>
2,008	9,649	<b>11,657</b>	- SY Fire and Rescue Authority		1,989	10,147	<b>12,136</b>
100,412	0	<b>100,412</b>	- Central Government share of NNDR		99,472	0	<b>99,472</b>
<b>200,824</b>	<b>238,500</b>	<b>439,324</b>			<b>198,943</b>	<b>253,414</b>	<b>452,357</b>
<b>Apportionment of Previous Years' Surplus:</b>							
(5,553)	7,428	<b>1,875</b>	- Sheffield City Council		3,834	4,531	<b>8,365</b>
0	820	<b>820</b>	- SY Police Authority		0	509	<b>509</b>
(113)	358	<b>245</b>	- SY Fire and Rescue Authority		78	213	<b>291</b>
(5,666)	0	<b>(5,666)</b>	- Central Government share of NNDR		3,911	0	<b>3,911</b>
<b>(11,332)</b>	<b>8,606</b>	<b>(2,726)</b>			<b>7,823</b>	<b>5,253</b>	<b>13,076</b>
<b>Charges to Collection Fund:</b>							
5,372	0	<b>5,372</b>	Non-domestic Transitional Protection Payments		4,320	0	<b>4,320</b>
0	0	<b>0</b>	Non-domestic Rates Supplement:		0	0	<b>0</b>
<b>Impairment of debts:</b>							
0	1,327	<b>1,327</b>	- Write Offs	1		4,628	<b>4,628</b>
1,001	3,298	<b>4,299</b>	- Allowance for impairment		1,434	9,313	<b>10,747</b>
			Appeals				
(781)	0	<b>(781)</b>	- Allowance for impairment		(8,650)	0	<b>(8,650)</b>
752	0	<b>752</b>	Cost of Collection		759	0	<b>759</b>
1,539	0	<b>1,539</b>	Renewable Energy Disregarded		1,373	0	<b>1,373</b>
607	0	<b>607</b>	Enterprise Zone Growth		0	0	<b>0</b>
0	0	<b>0</b>	New Development Deal Growth		0	0	<b>0</b>
<b>197,982</b>	<b>251,731</b>	<b>449,713</b>	<b>Total Expenditure</b>		<b>206,002</b>	<b>272,608</b>	<b>478,610</b>
<b>(26,597)</b>	<b>1,623</b>	<b>(24,974)</b>	<b>Movement on the Fund</b>		<b>(17,218)</b>	<b>8,537</b>	<b>(8,681)</b>
<b>9,711</b>	<b>(11,478)</b>	<b>(1,767)</b>	<b>Opening Fund Balance</b>		<b>(16,886)</b>	<b>(9,855)</b>	<b>(26,741)</b>
<b>(16,886)</b>	<b>(9,855)</b>	<b>(26,741)</b>	<b>Closing Fund Balance</b>		<b>(34,104)</b>	<b>(1,318)</b>	<b>(35,422)</b>



## Audit and Standards Committee Report

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**Report of:** Gillian Duckworth, Monitoring Officer

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**Date:** 30 July 2020

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**Subject:** Review of the Members Code of Conduct

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**Author of Report:** Gillian Duckworth

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**Summary:** To provide the Committee with an amended Code of Conduct and Councillor Complaints Procedure taking into account recommendations from the Audit and Standards Committee on 24<sup>th</sup> October 2019 arising from the ethical standards workshop held with the Committee Members on the 26<sup>th</sup> September 2019 which considered the report by the Committee on Standards in Public Life dated January 2019 and to consider whether the committee should provide a response to the LGA consultation on the code of Conduct

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### Recommendations:

1. To accept the proposed changes to the Code of Conduct and the Procedure for Dealing with Complaints regarding City, Parish and Town Councillors and Co-Opted Members for approval and forwarding to Full Council for adoption.
  2. To ask the Monitoring Officer to submit a response to the LGA Consultation, in consultation with the Chair of this committee that reflects the outcomes from the workshop on Ethical Standards as set out in Appendix E
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### Background Papers:

Report to Audit and Standards Committee on 24<sup>th</sup> October 2019

Report by the Committee on Standards in Public Life on Local Government Ethical Standards dated January 2019

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**Category of Report:** OPEN

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\* Delete as appropriate

## Statutory and Council Policy Checklist

<b>Financial Implications</b>
YES/NO - Cleared by:
<b>Legal Implications</b>
YES/NO - Cleared by:
<b>Equality of Opportunity Implications</b>
YES/NO - Cleared by:
<b>Tackling Health Inequalities Implications</b>
NO
<b>Human rights Implications</b>
NO:
<b>Environmental and Sustainability implications</b>
NO
<b>Economic impact</b>
NO
<b>Community safety implications</b>
NO
<b>Human resources implications</b>
NO
<b>Property implications</b>
NO
<b>Area(s) affected</b>
None
<b>Relevant Cabinet Portfolio Member</b>
Councillor Terry Fox`, Cabinet Member for Finance
<b>Is the item a matter which is reserved for approval by the City Council?</b>
NO
<b>Press release</b>
NO

## **REPORT TITLE**

### **1.0 INTRODUCTION**

- 1.1 The Committee on Standards in Public Life published a review on Local Government Ethical Standards in January 2019.
- 1.2 At its meeting on 13<sup>th</sup> June 2019, the Audit and Standards Committee agreed to hold a workshop to look at the best practice recommendations for local government included within the review.
- 1.3 On 26<sup>th</sup> September, an Ethical Standards Workshop was held to look at whether the Authority was meeting the best practice and what needed to be done in the areas that did not meet best practice. Recommendations from the workshop were discussed at the Audit and Standards Committee held on 24<sup>th</sup> October 2019.

### **2.0 BACKGROUND**

- 2.1 The Committee on Standards in Public Life published a review on Local Government Ethical Standards in January 2019 (the full report can be found on the gov.uk website). The report set out 26 recommendations to the Government, the LGA, Parish Councils and Political Groups which are designed to strengthen the current regime. All of the recommendations require actions by bodies other than local authorities, e.g. Government, before they can be implemented.
- 2.2 Also included within the report were 15 areas of best practice which it suggested local authorities should be following. The Committee on Standards in Public Life will review implementation of best practice in 2020.

### **3.0 MAIN BODY OF THE REPORT**

Including Legal, Financial and all other relevant implications (if any)

- 3.1 On 26<sup>th</sup> September, an Ethical Standards Workshop was held to look at whether the Authority was meeting the best practice and what needed to be done in the areas that did not meet best practice.
- 3.2 Invited to the workshop were all members of the Audit and Standards Committee, including the Independent Co-opted Member and Parish Council representatives. Also invited were the Council's two Independent Members. There were seven attendees present at the workshop.
- 3.3 Officers had assessed the 15 areas of best practice against the current practice of the Council and put them into a 'traffic light' system.



## 4.0 OUTCOMES OF THE WORKSHOP

4.1 The workshop looked at the areas of best practice and made the following recommendations.

4.2 **1. AMBER - Local authorities should include prohibitions on bullying and harassment in codes of conduct. These should include a definition of bullying and harassment, supplemented with a list of examples of the sort of behaviour covered by such a definition.**

- SCC current code is not detailed enough.
- ACAS definition included with the review document should be included within the Code of Conduct.
- Examples should be included as an appendix to the Code (should be made clear that the examples are not an exhaustive list!).
- The NALC model code had no definition. This should be a question to NALC.

4.3 **2. RED - Councils should include provisions in their Code of Conduct requiring Councillors to comply with any formal standards investigation and prohibiting trivial or malicious allegations by Councillors.**

- Provisions should be included in SCC Code.
- All Members should be asked to sign up to comply with the sanctions.
- Should follow the wording on P.41 of the review document.
- Should apply to the whole code.

4.4 **3. AMBER - Principal authorities should review their Code of Conduct each year and regularly seek, where possible, the views of the public, community organisations and neighbouring authorities.**

- A system should be devised that is as inclusive as possible to get the views of the public.
- Carry out consultation with disability groups etc.
- Possible online consultation that is open all year round, requesting feedback on Councillors and the Code of Conduct.
- Consider how to reach those who don't have online access.

4.5 **4. RED - An authority's Code of Conduct should be readily accessible to both Councillors and the public, in a prominent position on the Council's website and available**

- in Council premises.
  - Consider providing hard copies in libraries, First Point etc.
- 4.6      **5. GREEN - Local authorities should update their gifts and hospitality register at least once per quarter and publish it in an accessible format, such as CSV.**
  - £50 is too high, should be amended to £10 to match staff.
- 4.7      **6. RED - Councils should publish a clear and straightforward public interest test against which allegations are filtered.**
  - The Northern Ireland definition on p.53 of the review report is simple and would work well.
  - Would be useful to look to see if there are any other examples.
  - The criteria for the test would need to be made clear – possible publication of how many points would need to apply.
- 4.8      **7. GREEN - Local authorities should have access to at least two Independent Persons.**
  - Possibly look at increasing the number – but no more than 4.
- 4.9      **8. AMBER - An Independent Person should be consulted as to whether to undertake a formal investigation on an allegation and should be given the option to review and comment on allegations which the responsible officer is minded to dismiss as being without merit, vexatious or trivial.**
  - Agreed – should be written into the procedure.
- 4.10     **9. GREEN - Where a local authority makes a decision on an allegation of misconduct following a formal investigation, a decision notice should be published as soon as possible on its website, including a brief statement of facts, the provisions of the code engaged by the allegations, the view of the Independent Person, the reasoning of the decision-maker and any sanction applied.**
  - More information on the website regarding complaints over and above the complaint form and guidance e.g. what sort of evidence would be taken into account.
  - Add a link to the Code of Conduct from the councillor page of the website.
- 4.11     **10. AMBER - A local authority should have straightforward and accessible guidance on its website on how to make a complaint under the Code of Conduct, the process for handling complaints and estimated timescales for investigations and outcomes.**

- See 9 above.
- 4.12      **11. Formal standards complaints about the conduct of a parish councillor towards a Clerk should be made by the Chair or by the parish council as a whole, rather than the Clerk in all but exceptional circumstances.**
- For Parish Councils to endorse
  - A robust system would need to be in place for it to work.
- 4.13      **12. AMBER - Monitoring Officer roles should include providing advice, support and management of investigations and adjudications on alleged breaches to parish councils within the remit of the principal authority. They should be provided with adequate training, corporate support and resources to undertake this work.**
- It was felt that a financial contribution could cause precepts to be increased.
  - An annual fee could be charged to PC's.
- 4.14      **13. RED - A local authority should have procedures in place to address any conflicts of interest when undertaking a standards investigation. Possible steps should include asking the Monitoring Officer from a different authority to undertake the investigation.**
- This was a good idea as it was better to be independent.
  - Could be written into the procedure.
  - Depending on the level of conflict Deputy Monitoring Officer could be used.
  - Use the reciprocal arrangement with Barnsley MBC.
- 4.15      **14. GREEN - Councils should report on separate bodies they have set up or which they own as part of their annual governance statement and give a full picture of their relationship with those bodies. Separate bodies created by local authorities should abide by the Nolan principle of openness and publish their board agendas, minutes and annual reports in an accessible place.**
- Not Green - should be white, as no bodies currently meeting the criteria.
  - Should look at having measures in place just in case.
- 4.16      **15. GREEN - Senior officers should meet regularly with political group leaders or group whips to discuss standards issues.**
- All groups were invited to send a representative to the regular

Whips meeting.

## **5. CHANGES TO THE CODE OF CONDUCT**

- 5.1 Taking into account the above, the following (please see **Appendix A**) changes have been recommended to the Code of Conduct:
- 5.2 A minor revision has been made to the introduction to make it clearer and more concise.
- 5.3 A definition of bullying has been added to paragraph 1.1(c) (see Best Practice 1), in order to ensure Members are clear on the kinds of behaviour that are not acceptable.
- 5.4 Paragraph 1.1 has also been amended to include that Members should comply with any sanctions imposed and not make any trivial or malicious complaints, as outlined in Best Practice 2.
- 5.5 Paragraph 2.3 has been amended so that the Members gifts and hospitality regime reflects that of Officers, as per the discussion at the Ethical Standards Workshop (Best Practice 5).
- 5.6 A minor revision to paragraph 4.3 regarding equalities to ensure that the Code of Conduct reflects the Council's current equality responsibilities.
- 5.7 Work is being carried out at a national level to formulate a model code of conduct, therefore the Council will consider the Code again once this work is completed and a model code is published.

## **6. COMPLAINTS CONCERNING A CITY, PARISH AND TOWN COUNCILLOR AND CO-OPTED MEMBERS**

- 6.1 Revisions have been made in line with the best practice recommendations to the Procedure for Dealing with Complaints regarding City, Parish and Town Councillors and Co-Opted Members which is an appendix to Part 5 (b) of the Monitoring Officer Protocol (please see **Appendix B**).
- 6.2 As per best practice 13, insertions of paragraphs 1.4 and 1.5 into the introduction have been made which explain about possible conflicts of interest of officers appointed by the Monitoring Officer when undertaking standards investigations and also that the Monitoring Officer considers the interests of the public when assessing complaints against Councillors.
- 6.3 The procedure now clearly explains who the Independent Persons are and what the purpose of their role is. It also states when the Independent Person is consulted at various stages in the standards process.
- 6.4 At part 4 of the procedure - Making a Complaint/Withdrawing a Complaint, more detailed information has been included around the circumstances of requests for confidentiality by a complainant. This information was

formally part of the 'complain about a councillor form', however it was felt better placed at part 4 of the document, this helps keep the 'complain about a councillor' form simpler and easier for complainants to complete.

- 6.5 Throughout the document the word 'potential' has been removed. A complaint will no longer be considered a 'potential breach'. Complaints will now be considered either 'a breach' of the Members' Code of Conduct or 'not a breach' of the Members' Code of Conduct'. This is in line with what neighbouring authorities have adopted in their Councillor complaints procedures.
- 6.6 At the foot of the document a complaints procedure flow chart has been included. This shows clearly each step in the process and also outlines what options are available to the Monitoring Officer/Consideration Sub-Committee/Hearing Sub-Committee should a breach of the Members' Code of Conduct be found.
- 6.7 In line with best practice 10, work has been undertaken to improve the complaint form used by the public to lodge a complaint against a councillor. The form is now more easily accessible on the Council's website. A new online complaint form has also been devised and will be launched in the next few months.

## 7. LGA Consultation

- 7.1 The LGA has committed to reviewing the current model member code of conduct, as recommended by the Committee on Standards in Public Life's report into Local Government Ethical Standards. An event on Civility in Public Life was held by the LGA with a range of stakeholders at the end of last year and three consultation workshops at the beginning of this year. Their consultants have also examined examples of good practice, both in local government and other professions. The LGA consultation draft model member code of conduct is the result of this initial work. It is the intention to create additional guidance, working examples and explanatory text. The LGA are asking for comment on the consultation draft. They would particularly like to know if it stands up to the new ways of working that have been introduced and gives enough of a steer on social media and online activity.
- 7.2 A link to the LGA consultation pages has been sent to all Members. The LGA has created a questionnaire that Members can use to respond to the consultation. The LGA is also in the process of holding some free webinars that Members can attend prior to completing the questionnaire.
- 7.3 The Council's Monitoring Officer (Director of Legal & Governance) could provide a response to the consultation in consultation with the chair of the Audit and Standards Committee in order to reflect the views of the committee as set out in this paper.

- 7.4 A copy of the consultation draft model code is attached at **Appendix C**; **Appendix D** sets out the questions contained in the LGA questionnaire and **Appendix E** contains the feedback from the Ethical Standards Workshop held in September 2019

## **SHEFFIELD CITY COUNCIL – MEMBERS’ CODE OF CONDUCT**

### **Introduction**

This Code applies to members of this Authority when you act in your role as a Member and a representative of this Authority and it is your responsibility to comply with the provisions of this Code. Members include all Elected Members and Co-opted Members. It sets out the standards which are required of all Members of the Authority in carrying out their duties, and in their relationships with the Council and its officers.

This Code is based upon the following principles of public life which each member should comply with:

### **Selflessness**

Holders of public office should act solely in terms of the public interest.

### **Integrity**

Holders of public office must avoid placing themselves under any obligation to people or organisations that might try inappropriately to influence them in their work. They should not act or take decisions in order to gain financial or other material benefits for themselves, their family, or their friends. They must declare and resolve any interests and relationships.

### **Objectivity**

Holders of public office must act and take decisions impartially, fairly and on merit, using the best evidence and without discrimination or bias.

### **Accountability**

Holders of public office are accountable to the public for their decisions and actions and must submit themselves to the scrutiny necessary to ensure this.

### **Openness**

Holders of public office should act and take decisions in an open and transparent manner. Information should not be withheld from the public unless there are clear and lawful reasons for so doing.

### **Honesty**

Holders of public office should be truthful.

### **Leadership**

Holders of public office should exhibit these principles in their own behaviour. They should actively promote and robustly support the principles and be willing to challenge poor behaviour wherever it occurs.

This Code does not cover matters under the Localism Act 2011 where criminal sanctions will apply.

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## **1. General Obligations**

1.1 When acting in your role as a member of the authority you:

- (a) Must treat others with respect.
  - (b) Must not conduct yourself in a manner which is contrary to the Council’s duty to promote and maintain high standards of conduct of members.
  - (c) Must not bully or intimidate any person. In order to help Members understand the types of behavior that might constitute bullying the following definition has been adopted as a guide ‘offensive, intimidating, malicious or insulting behaviour, an abuse or misuse of power through means that undermine, humiliate, denigrate or injure the recipient’. .
  - (d) Must not disclose information given to you in confidence by anyone, or information acquired by you which you believe, or ought reasonably to be aware, is of a confidential nature, except where
    - (i) You have the consent of a person authorised to give it;
    - (ii) You are required by law to do so;
    - (iii) The disclosure is made to a third party for the purpose of obtaining professional legal advice provided that the third party agrees not to disclose the information to any other person; or
    - (iv) The disclosure is –
      - (A) reasonable and in the public interest;
      - (B) made in good faith and in compliance with the reasonable requirements of the authority; and
      - (C) you have consulted the Monitoring Officer prior to its release.
  - (e) Must not prevent another person from gaining access to information to which that person is entitled by law.
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- (f) Must not conduct yourself in a manner which would reasonably be regarded as bringing your authority into disrepute.
- (g) Must not use your position to improperly confer or secure an advantage or disadvantage to yourself or any other person.
- (h) Must be clear when communicating with the media or speaking in public that you do not give the impression you are acting in an official capacity when you are acting in a personal capacity.
- (i) Must comply with the Protocol for Member/Officer Relations and respect the impartiality and integrity of the authority’s statutory officers and its other employees.
- (j) Must comply with any standards investigation and any sanctions imposed as a result.
- (k) Must not make trivial, malicious or vexatious allegations against other Councillors/Officers.

1.2 When using or authorising the use by others of the resources of the authority you:-

- (a) Must act in accordance with the authority’s reasonable requirements including the requirements of the authority’s ICT policy and the policies listed at appendix A, copies of which have been provided to you and which you are deemed to have read;
- (b) Must make sure that such resources are not used improperly for political purposes (including party political purposes); and
- (c) Must have regard to any applicable Code of Publicity and take into account the guidance issued to Members on the use of social media.

## **2. Interests**

### **2.1. *Disclosable Pecuniary Interests (DPI)***

You must -

- (a) comply with the statutory requirements to register, disclose and withdraw (to include leaving the room) from participating in respect of any matter in which you have a DPI.

- (b) ensure that your register of interests is kept up to date at least annually.
- (c) make a verbal declaration of the existence and nature of any DPI at any meeting at which you are present at which an item of business which affects or relates to the subject matter of that interest is under consideration, at or before the consideration of the item of business or as soon as the interest becomes apparent.

## 2.2 *Other Interests*

2.2.1 In addition to the requirements relating to DPIs, if you attend a meeting at which any item of business is to be considered and you are aware that you have a personal interest in the matter which does not amount to a DPI you must make verbal declaration of the existence and nature of that interest at or before the consideration of the item of business or as soon as the interest becomes apparent.

2.2.2 You have a personal interest where –

- (a) a decision in relation to that business might reasonably be regarded as affecting the well-being or financial standing (including interests in land and easements over land) of you or a member of your family or a person or an organisation with whom you have a close association to a greater extent than it would affect the majority of the Council Tax payers, ratepayers or inhabitants of the ward or electoral area for which you have been elected or otherwise of the authority’s administrative area, or
- (b) it relates to or is likely to affect any of the interests that are defined as DPIs but are in respect of a member of your family (other than a partner) or a person with whom you have a close association.

(“Meeting” means any meeting organised by or on behalf of the authority, including –

- any meeting of the Council, or a Committee or Sub-Committee of Council;
- any meeting of the Cabinet and any Committee of the Cabinet;
- in taking a decision as a Ward Councillor or as a Member of the Cabinet.)

(Note: A request for a dispensation to participate in the business of the authority where a Member has a Disclosable Pecuniary Interest must be submitted in writing to the Monitoring Officer in accordance with the guidance issued to Members on Declarations of Interests.)

### **2.3. *Gifts and Hospitality***

- 2.3.1 You must, within 28 days of receipt, notify the Monitoring Officer in writing of any gift, benefit or hospitality with a value in excess of £10, or accumulatively in excess of £10 from the same source over the four year term of office which you have been offered as a Member from any person or body other than the Authority.
- 2.3.2 The Monitoring Officer will place your notification on a public register of gifts and hospitality.
- 2.3.3 This duty to notify the Monitoring Officer does not apply where the gift is accepted on behalf of the Council and does not apply to the role of Lord Mayor.

## **3. Bias**

- 3.1. Where you have been involved in campaigning in your political role on an issue which does not impact on your personal and/or professional life you are not prohibited from participating in a decision in your political role as member. However, you must not place yourself under any financial or other obligation to outside individuals or organisations that might seek to influence you in the performance of your official duties.
- 3.2. When making a decision, you must consider the matter with an open mind and on the facts before the meeting at which the decision is to be taken.

## **4. Equalities**

- 4.1 Members must ensure that they adhere to all related legal requirements, such as the Equality Act 2010 and the Human Rights Act 1998.
- 4.2 Members must promote equality and inclusion by providing an environment free from harassment, discrimination, and victimisation and bullying and by treating people with respect, regardless of their age, disability, gender, race, religion/ belief, sexual orientation or

- |     | marriage/  | civil | partnership | status. |
|-----|--|-------|-------------|---------|
| 4.3 | Members should be aware of the Council's Equality Objectives 2019-22 and act in accordance with the Council's Equality, Diversity and Inclusion Policy and Dignity and Respect at Work Policy. |       |             |         |
| 4.4 | Members must have regard to the Public Sector Equality Duty contained in section 149 of the Equality Act 2010 to:  |       |             |         |
|     | <ul style="list-style-type: none"><li>• Eliminate discrimination, harassment and victimisation</li><li>• Advance equality of opportunity</li><li>• Foster good relations.</li></ul>            |       |             |         |

## **APPENDIX A**

### **LIST OF POLICIES**

- Sheffield City Council Electronic Communications Policy
- Members’ ICT Usage Policy
- Equality, Diversity and Inclusion Policy
- Sheffield City Council Equality Objectives 2019-22

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## **PROCEDURE FOR DEALING WITH COMPLAINTS REGARDING CITY, PARISH AND TOWN COUNCILLORS AND CO-OPTED MEMBERS**

### **1. Introduction**

1.1 Under the Localism Act 2011, the Council has a duty to promote and maintain high standards of conduct for its elected and co-opted members and have arrangements in place to deal with complaints.

1.2 This Procedure sets out how the Council will deal with a complaint alleging a breach of the Members' Code of Conduct by:-

- Sheffield City Councillors
- Voting and non-voting co-opted members of the Council
- Bradfield Parish Councillors
- Ecclesfield Parish Councillors
- Stocksbridge Town Councillors

(In this Procedure the term 'Member' is used to describe a Councillor or Co-opted Member)

1.3 In dealing with complaints we will be fair to both the complainant and Member and progress matters in accordance with the timescales set out in the Procedure. Complaints will be handled in the strictest confidence at all times.

1.4 The Council has a duty to ensure no conflict of interest with officers when undertaking standards investigations. If a conflict of interest is identified, it will be determined in consultation with the Independent Person whether the matter should be dealt with by an alternative Monitoring Officer.

1.5 The Council has a clear and straightforward public interest test, which is used by the Monitoring Officer when considering complaints.

### **2. Monitoring Officer**

2.1 Gillian Duckworth, Director of Legal and Governance, is the Council's Monitoring Officer. This is a statutory role, responsible for ensuring that the Council, its Members and officers carry out their functions in a lawful and ethical manner. The role includes supporting the Audit and Standards Committee and the two Independent Persons in dealing with complaints alleging a breach of the Members' Code of Conduct.

### **3. Independent Persons**

3.1 The Council appoints Independent Persons from outside the Council to assist the Monitoring Officer and the Audit and Standards Committee in considering complaints. This is statutory requirement under the Localism

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Act 2011. Sheffield has appointed two Independent Persons - David Waxman and Jo Cairns.

### 3.2 The Independent Person must be consulted at various stages in the complaints process:

1 - The Independent Person should be consulted on an allegation and should be given the option to review and comment on allegations which the Monitoring Officer is minded to dismiss as being malicious, without merit, vexatious or trivial.

2 – as to whether to undertake a formal investigation

3 - before the Hearing Sub-Committee.

## 4. Making a Complaint/Withdrawing a Complaint

### 4.1 Complaints alleging a breach of the Members' Code of Conduct should be made in writing using the complaint form and sent to Gillian Duckworth, Monitoring Officer, Sheffield City Council, Town Hall, Sheffield S1 2HH or email [gillian.duckworth@sheffield.gov.uk](mailto:gillian.duckworth@sheffield.gov.uk). The complaint form is available from:-

- Website - <http://www.sheffield.gov.uk/home/your-city-council/council-meetings>
- Email - [committee@sheffield.gov.uk](mailto:committee@sheffield.gov.uk)
- Phone - Democratic Services on 0114 273 4015

### 4.2 If you need advice or assistance in submitting a complaint please contact Sarah Cottam in Democratic Services (email [sarah.cottam@sheffield.gov.uk](mailto:sarah.cottam@sheffield.gov.uk) or phone 0114 273 4015).

### 4.3 Details of the complaint, including the name of the complainant, will be shared with the Member. The complainant can request at section 2 of the complaint form for their identity to be kept confidential. Requests for confidentiality will be considered by the Monitoring Officer, in consultation with the Independent Person and the complainant will be informed in writing of the outcome. In the interest of fairness and natural justice, we believe Members who are complained about have a right to know who has made the complaint. We are unlikely to withhold your identity unless there are exceptional circumstances; for example, that you can demonstrate that you will suffer significant harm or distress as a result of disclosure. In exceptional circumstances where the matter complained about is very serious, we can proceed with an investigation or other action and disclose your name even if you have expressly asked us not to.



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- 4.4 Anonymous complaints will not be considered.
- 4.5 The complainant can withdraw their complaint at any time by informing the Monitoring Officer in writing. The Monitoring Officer will confirm this in writing with the complainant within 5 working days and also inform the Member that the complaint has been withdrawn.
- 4.6 Where a complaint has been withdrawn, the Monitoring Officer reserves the right to pursue the issues in the complaint.
- 5.0 Acknowledging the Complaint/Rejecting a Complaint/Informing the Member**
- 5.1 The Monitoring Officer will acknowledge receipt of the complaint in writing within 5 working days, with details of how the complaint will be dealt with and providing a copy of this Procedure and the Code of Conduct.
- 5.2 If necessary, the Monitoring Officer will clarify any matters with the complainant as soon as possible before the Member is informed.
- 5.3 The Monitoring Officer also reserves the right to reject a complaint if it is considered to be trivial, vexatious, repetitious, not a standards matter or a general misuse of the opportunity. The complainant will be informed of the reasons why a complaint has been rejected.
- 5.4 The Member will be informed in writing within 5 working days that a complaint has been made about them, subject to paragraph 5.2. This will include the name of the complainant (unless the Monitoring Officer has agreed to the complainant's request that their name is kept confidential) and details of the complaint. They will also receive a copy of this Procedure and the Code of Conduct. To assist the Monitoring Officer in assessing the complaint, the Member will be invited to submit within 10 working days a written statement of fact in response to the complaint.
- 5.5 The Monitoring Officer will also inform the Leader of the relevant political Group, Group Whip and Chair of the Audit and Standards Committee that a complaint has been received and provide a summary of the complaint.
- 5.6 Where a complaint relates to a Parish or Town Councillor, the Monitoring Officer will also inform the Clerk of that Council of the name of the Member and details of the complaint. The Clerk will also be kept informed of the progress and the outcome of the complaint.
- 6. Assessment by the Monitoring Officer**
- 6.1 Before assessment of the complaint, it may be necessary for the Monitoring Officer to request further information or clarification from the complainant and/or Member and, where necessary, obtain other available information, such as the minutes of a meeting.

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6.2 The Monitoring Officer, in consultation with the Independent Person, will consider (a) the complaint, any remedy sought by the complainant, any written statement of fact submitted by the Member and any other information obtained, (b) whether the member was acting in their official capacity and that the Code of Conduct does apply (c) if the allegation constitutes a potential breach of the Code of Conduct and (d) would consideration of the complaint be in the public interest and then take one of the following courses of action:-

1. Take no action or
2. Take other action through informal resolution or
3. Refer the matter for investigation
4. Refer the matter to the Consideration Sub-Committee

6.3 The complainant and the Member will be informed in writing within 10 working days of the outcome and the reasons for the decision.

6.4 The Monitoring Officer will also inform the Leader of the relevant political Group, Group Whip and Chair of the Audit and Standards Committee of the assessment decision. Where a complaint relates to a Parish or Town Councillor, the Monitoring Officer will also inform the Clerk of that Council.

6.5 Where a complaint is not referred for investigation, the Monitoring Officer will seek to deal with the matter within 8 weeks.

### 6.6 Take No Action

6.6.1 It is likely that no action will be taken where:-

- A significant amount of time has elapsed since the events which are the subject of the complaint.
- The allegation relates to a cultural or recurring issue relating to standards within the Council.
- The matter should be dealt with by some other method.
- Complaints have been made about the Member relating to similar issues that have previously been dealt with through this Procedure.
- The complaint appears to be trivial, vexatious, repetitious or a general misuse of the opportunity.
- The conduct occurred during political debate or could be regarded as a political expression of views or opinion.

### 6.7 Take Other Action Through Informal Resolution

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### 6.7.1

Informal resolution may be the simplest and most cost effective way of resolving the complaint and without determining if an actual breach of the Code has taken place. It may be appropriate where:

- The Monitoring Officer considers that this is the most effective way of resolving the matter to the complainant's satisfaction;
- The Member appears to have a poor understanding of the Code of Conduct and/or related Council procedures;
- The conduct complained of appears to be a symptom of wider underlying conflicts which, if unresolved, are likely to lead to further misconduct or allegations of misconduct;
- The conduct complained of appears to the Monitoring Officer not to require a formal sanction;
- The complaint appears to reveal a lack of guidance, protocols and procedures within the District or Parish/Town Council;
- The complaint consists of allegations and retaliatory allegations between councillors;
- The complaint consists of allegations about how formal meetings are conducted; and
- The conduct complained of may be due to misleading, unclear or misunderstood advice from officers.

### 6.7.2

The Monitoring Officer, in consultation with the Independent Person, may take any of the following actions:-

- Take such steps as they think appropriate to prevent a future breach of the Code including training, guidance and introducing or amending policies/protocols.
- Ask the Whips to address the issue raised within their political parties or with an individual Member.
- Mediate between the parties involved to resolve the issues.
- Seek an apology from the Member.
- Any other action capable of resolving the complaint.

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- 6.7.3 If a member of the public making a complaint is not satisfied with the action to be taken through informal resolution they can make a request in writing to the Monitoring Officer for reconsideration. If appropriate, the Monitoring Officer may then recommend additional mediation, reconsider the original action proposed, or refer the complaint to Consideration Sub-Committee.
- 6.8 Refer the Matter for Investigation
- 6.8.1 It is expected that the Monitoring Officer will refer only the most serious breaches for investigation or where the Member fundamentally disputes or does not accept the allegations in the complaint.
- 6.8.2 If a complaint has been referred for investigation, the Monitoring Officer, in consultation with the Independent Person, will appoint a person to undertake the investigation and this may be either a Council Officer or an outside agent, depending on the complexity and subject of the complaint.
- 6.8.3 The Investigating Officer will inform the complainant and Member of the process and proposed timescale of the investigation. The investigation may involve interviewing both parties and possibly other witnesses, together with reviewing any relevant documentation or paperwork.
- 6.8.4 The Investigating Officer will prepare a draft report on the outcome of the investigation and provide the complainant and Member with a copy for review and comment.
- 6.8.5 The Investigating Officer will submit a final version of the report to the Monitoring Officer that will make a finding that either (a) there has been a breach of the Code of Conduct or (b) there has not been a breach of the Code of Conduct. The final report will also be sent to the complainant and Member.
- 6.8.6 The Monitoring Officer will submit the Investigating Officer's report to the Consideration Sub-Committee.
- 6.8.7 An investigation will be completed within 12 weeks of a referral by the Monitoring Officer. The Consideration Sub-Committee will meet within two months of the final report being submitted to the Monitoring Officer.
- 6.9 Refer the matter to the Consideration Sub-Committee
- 6.9.1 The Monitoring Officer can refer a complaint direct to the Sub-Committee if it is considered that there is a breach of the Code but there is no dispute over the events in relation to the complaint and an investigation is not considered necessary.
- 6.9.2 If a member of the public making a complaint is not satisfied with the action to be taken through informal resolution they can make a request in writing to the Monitoring Officer for reconsideration. If appropriate, the Monitoring Officer may then recommend additional mediation, reconsider

## Appendix B

the original action proposed, or refer the complaint to Consideration Sub-Committee.

### **7 Consideration Sub-Committee**

7.1 The Consideration Sub-Committee comprises 3 Councillors and 1 non-voting co-opted Independent Member.

7.2 The complainant and Member are not required to attend the meeting of the Sub-Committee.

7.3 The Monitoring Officer will submit a report on the outcome of an investigation or a matter referred to the Sub-Committee. The Investigating Officer will attend the meeting.

7.4 The Sub-Committee will consider the Monitoring Officer's report and, after taking the views of the Independent Person into account, can:-

(a) take no action; or

(b) take other action including any of the following actions:-

- Take such steps as the Sub-Committee considers appropriate to prevent a future breach of the Code including training, guidance and introducing or amending policies/protocols.
- Ask the Whips to address the issue raised within their political parties or with an individual Member.
- Request the Monitoring Officer, in consultation with the Independent Person, to mediate between the parties involved to resolve the issues.
- Seek an apology from the Member.
- Any other action capable of resolving the complaint.

(c) refer the matter to a Hearing Sub-Committee.

7.5 Where the Consideration Sub-Committee is considering a report on the referral of a complaint where a member of the public is not satisfied with the action to be taken through informal resolution, the only option available to the Sub-Committee is to ratify the original informal resolution, or to take other action including any of the following actions:-

- Take such steps as the Consideration Sub-Committee considers appropriate to prevent a future breach of the Code including training, guidance and introducing or amending policies/protocols.
- Ask the Whips to address the issue raised within their political parties or with an individual Member.

- Request the Monitoring Officer, in consultation with the Independent Person, to mediate between the parties involved to resolve the issues.
- Seek an apology from the Member.
- Any other action capable of resolving the complaint.

7.6 The Monitoring Officer will inform the complainant and Member in writing within 10 working days of the outcome and the reasons for the Sub-Committee's decision.

## **8. Hearing Sub-Committee**

8.1 The Hearing Sub-Committee comprises 3 Councillors and 1 non-voting co-opted Independent Member.

8.2 The Sub-Committee will meet within two months of a referral by the Consideration Sub-Committee to consider the allegation.

8.3 The Sub-Committee will meet in public unless it decides that all or part of the meeting should be held in private in accordance with the Access to Information Procedure Rules in the Council's Constitution.

8.4 In advance of the Hearing, there will be a pre-hearing process to allow matters at the Hearing to be dealt with more fairly and economically.

8.5 The complainant and member will be given the opportunity to attend the Hearing and present witnesses. The Monitoring Officer, any Investigating Officer and Independent Person will also attend. The procedure at the Hearing will include:-

- Making findings of fact
- Deciding if there has been a breach of the Code of Conduct
- Consider the remedies/sanctions available if there is a finding that the Member has breached of the Code of Conduct

8.6 Full details of the pre-hearing and hearing process are set out in the Procedure at Hearings. The Member and complainant will be provided with a copy of the Procedure.

### **8.7 A Finding of No Breach of the Code of Conduct**

8.7.1 If the Sub-Committee finds that the Member did not breach the Code of Conduct no further action will be taken in respect of the complaint. However, the Sub-Committee can make a recommendation to the authority with a view to promoting and maintaining high standards of conduct in general (e.g. proposed changes to internal procedures or training for Members).

## Appendix B

### 8.8 A Finding of a Breach of the Code of Conduct

8.8.1 If the Sub-Committee finds that a breach of the Code of Conduct has occurred they may make any of the following recommendations and may specify to whom they wish them to be directed:-

- Recommending to the Member's Group Leader and/or Group Whip (or in the case of un-grouped members, recommend to Council or to Committees) that he/she be removed from any or all Committees or Sub-Committees of the Council or Shadow Portfolio responsibilities.
- Recommending to the Leader of the Council that the member be removed from the Cabinet, or removed from particular Portfolio responsibilities.
- Instructing the Monitoring Officer to arrange training for the member.
- That policies/procedures are amended.
- That a briefing/information note be issued.
- That an apology be given.
- That the Member is censured in writing and a copy of the letter is published on the Council's website.
- Take no action where it is not considered appropriate in the circumstances to impose a sanction.

8.8.2 The Monitoring Officer will inform the complainant and the Member of the outcome from the Sub-Committee hearing in writing within 10 working days.

8.8.3 The findings and decision of the Sub-Committee will be also be available on the Council's website and copies will be supplied to the Chief Executive, Leaders of all the political Groups and the Group Whips.

8.8.4 Where the matter relates to a Parish or Town Councillor, the Clerk of that Council will be informed of the outcome of a Hearing.

## 9. **Appeals**

9.1 There is no right of appeal for the complainant or Member against a decision of the Monitoring Officer, Consideration Sub-Committee or Hearing Sub-Committee.

9.2 If the complainant feels that the Council has failed to deal with their complaint properly, they can make a complaint to the Local Government and Social Care Ombudsman (<http://www.lgo.org.uk/make-a-complaint/how-to-complain> or phone 0300 061 0614).

## 10. **Reports**

## Appendix B

- 10.1 An annual report will be submitted to the Audit and Standards Committee with a summary of all Standards Complaints received and their outcome.

### **11. Data Protection**

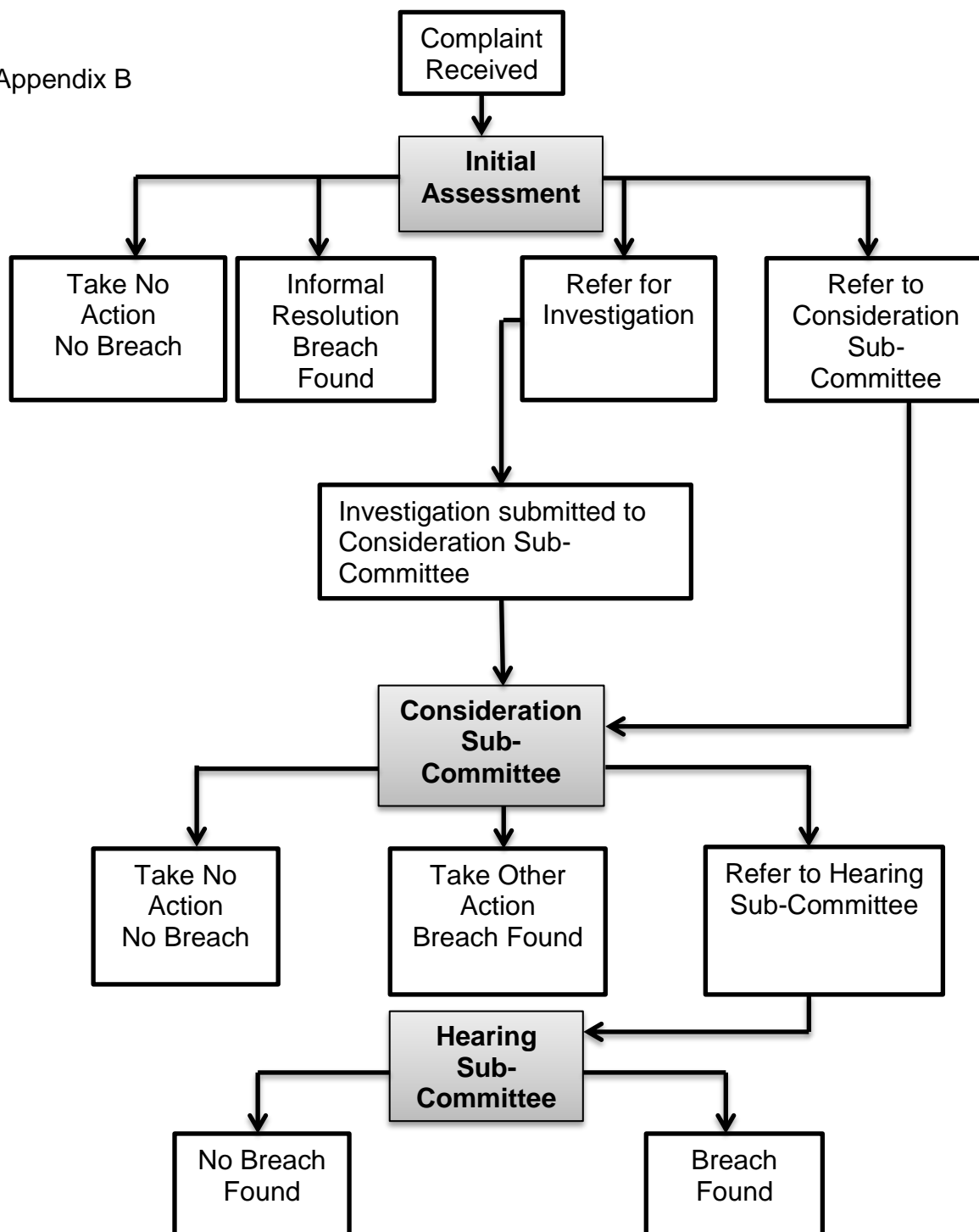
- 11.1 Complaints will be handled in the strictest confidence at all times. We will ensure that any information received as part of the handling of the complaint is disclosed only to those who can demonstrate a valid need to know it. However, when a complaint is considered at a Standards Committee Hearing then any information will be dealt with in accordance with the Access to Information Procedure Rules in the Council's Constitution.

- 11.2 Complaints records will be stored safely and securely. Records of the number of complaints received; the outcomes and the subject Members will be kept for so long afterwards as we consider it may be required to deal with any questions or complaints about the service which we provide. Personal information about the complainant and details of the complaint itself will be deleted after 7 years unless we elect to retain it for a longer period in order to comply with our legal and regulatory obligations.

### **12. Review and Changes to the Procedure**

- 12.1 The Monitoring Officer will review the Procedure annually, in consultation with the Independent Persons, and submit a report on any proposed changes to the Audit and Standards Committee for consideration. In accordance with the Constitution, any changes will require final approval at Full Council.





If a breach is found, the following options are available:

- Recommending to the Member's Group Leader and/or Group Whip (or in the case of un-grouped members, recommend to Council or to Committees) that he/she be removed from any or all Committees or Sub-Committees of the Council or Shadow Portfolio responsibilities.
- Recommending to the Leader of the Council that the member be removed from the Cabinet, or removed from particular Portfolio responsibilities.
- Instructing the Monitoring Officer to arrange training for the member.
- That policies/procedures are amended.
- That a briefing/information note be issued.
- That an apology be given.
- That the Member is censured in writing and a copy of the letter is published on the Council's website. (**only after Hearing Sub-Committee**)
- Take no action where it is not considered appropriate in the circumstances to impose a sanction.

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# Local Government Association Model Member Code of Conduct

# Introduction

The Local Government Association (LGA) is providing this Model Member Code of Conduct as part of its work on supporting the sector to continue to aspire to high standards of leadership and performance.

The role of councillor in all tiers of local government is a vital part of our country's system of democracy. In voting for a local councillor, the public is imbuing that person and position with their trust. As such, it is important that as councillors we can be held accountable and all adopt the behaviours and responsibilities associated with the role. The conduct of an individual councillor affects the reputation of all councillors. We want the role of councillor to be one that people aspire to and want to participate with. We want to continue to attract individuals from a range of backgrounds and circumstances who understand the responsibility they take on and are motivated to make a positive difference to their local communities.

All councils are required to have a local Member Code of Conduct. This Model Member Code of Conduct has been developed in consultation with the sector and is offered as a template for councils to adopt in whole and/or with local amendments. The LGA will undertake an annual review of the Code to ensure it continues to be fit-for-purpose, particularly with respect to advances in technology, social media and any relevant changes in legislation. The LGA can also offer support, training and mediation to councils and councillors on the application of the Code, whilst the National Association of Local Councils (NALC) and the county associations of local councils can offer advice and support to town and parish councils.

As a councillor we all represent local residents, work to develop better services and deliver local change. The public have high expectations of us and entrust us to represent everyone (in our ward/town/parish), taking decisions fairly, openly, transparently and with civility. Councillors should also be treated with civility by members of the public, other councillors and council employees. Members have both individual and collective responsibility to maintain these standards, support expected behaviour and challenge behaviour which falls below expectations. This Code, therefore, has been designed to protect our democratic role, encourage good conduct and safeguard the public's trust in local government.



**Councillor Izzi Seccombe OBE**  
Leader, LGA Conservative Group



**Councillor Nick Forbes CBE**  
Leader, LGA Labour Group



**Councillor Howard Sykes MBE**  
Leader, LGA Liberal Democrats Group



**Councillor Marianne Overton MBE**  
Leader, LGA independent Group

## Purpose

The purpose of this Code of Conduct is to assist councillors in modelling the behaviour that is expected of them, to provide a personal check and balance, and to set out the type of conduct against which appropriate action may be taken. It is also to protect yourself, the public, fellow councillors, council officers and the reputation of local government. It sets out the conduct expected of all members and a minimum set of obligations relating to conduct. The overarching aim is to create and maintain public confidence in the role of member and local government.

## Application of the Code

The Code of Conduct applies to you when you are acting [or claiming or giving the impression that you are acting]<sup>1</sup> in [public or in]<sup>2</sup> your capacity as a member or representative of your council, although you are expected to uphold high standards of conduct and show leadership at all times. The Code applies to all forms of member communication and interaction, including written, verbal, non-verbal, electronic and via social media, [including where you could be deemed to be representing your council or if there are potential implications for the council's reputation.] Model conduct and expectations is for guidance only, whereas the specific obligations set out instances where action will be taken.

## The seven principles of public life

Everyone in public office at all levels – ministers, civil servants, members, council officers – all who serve the public or deliver public services should uphold the seven principles of public life. This Code has been developed in line with these seven principles of public life, which are set out in appendix A.

## Model member conduct

In accordance with the public trust placed in me, on all occasions I will:

- act with integrity and honesty
- act lawfully
- treat all persons with civility; and
- lead by example and act in a way that secures public confidence in the office of councillor

In undertaking my role, I will:

- impartially exercise my responsibilities in the interests of the local community
- not improperly seek to confer an advantage, or disadvantage, on any person
- avoid conflicts of interest
- exercise reasonable care and diligence; and
- ensure that public resources are used prudently and in the public interest

## Specific obligations of general conduct

This section sets out the minimum requirements of member conduct. Guidance is included to help explain the reasons for the obligations and how they should be followed. These obligations must be observed in all situations where you act [or claim or give the impression that you are acting] as a councillor [or in public], including representing your council on official business and when using social media.

## Civility

- 1. Treating other councillors and members of the public with civility.**
- 2. Treating council employees, employees and representatives of partner organisations and those volunteering for the councils with civility and respecting the role that they play.**

Civility means politeness and courtesy in behaviour, speech, and in the written word. Debate and having different views are all part of a healthy democracy. As a councillor you can express, challenge, criticise and disagree with views, ideas, opinions and policies in a civil manner. You should not subject individuals, groups of people or organisations to unreasonable or excessive personal attack.

In your contact with the public you should treat them courteously. Rude and offensive behaviour lowers the public's expectations and confidence in its elected representatives.

In return you have a right to expect courtesy from the public. If members of the public are being abusive, threatening or intimidatory you are entitled to close down any conversation in person or online, refer them to the council, any social media provider or if necessary, the police. This also applies to members, where action could then be taken under the Member Code of Conduct.

## Bullying and harassment

- 3. Not bullying or harassing any person.**

Bullying may be characterised as offensive, intimidating, malicious or insulting behaviour, an abuse or misuse of power through means that undermine, humiliate, denigrate or injure the recipient. The bullying might be a regular pattern of behaviour or a one-off incident, happen face-to-face, on social media, in emails or phone calls, happen in the workplace or at work social events and not always be obvious or noticed by others.

The Equality Act 2010 defines harassment as 'unwanted conduct related to a relevant protected characteristic, which has the purpose or effect of violating an individual's dignity or creating an intimidating, hostile, degrading, humiliating or offensive environment for that individual'. The relevant protected characteristics are age, disability, gender reassignment, race, religion or belief, sex, and sexual orientation.

## Impartiality of officers of the council

- 4. Not compromising, or attempting to compromise, the impartiality of anyone who works for, or on behalf of, the council.**

Officers work for the council as a whole and must be politically neutral (unless they are political assistants). They should not be coerced or persuaded to act in a way that would undermine their neutrality. Although you can question officers in order to understand, for example, their reasons for proposing to act in a particular way, or the content of a report that they have written, you must not try and force them to act differently, change their advice, or alter the content of that report, if doing so would prejudice their professional integrity.

## Confidentiality and access to information

- 5. Not disclosing information given to me in confidence or disclosing information acquired by me which I believe is of a confidential nature, unless I have received the consent of a person authorised to give it or I am required by law to do so.**
- 6. Not preventing anyone getting information that they are entitled to by law.**

Local authorities must work openly and transparently, and their proceedings and

printed materials are open to the public except in certain circumstances. You should work on this basis but there will be times when it is required by law that discussions, documents and other information relating to or held by the council are treated in a confidential manner. Examples include personal data relating to individuals or information relating to ongoing negotiations.

## Disrepute

### **7. Not bringing my role or council into disrepute.**

Behaviour that is considered dishonest and/or deceitful can bring your council into disrepute. As a member you have been entrusted to make decisions on behalf of your community and your actions and behaviour are subject to greater scrutiny than that of ordinary members of the public. You should be aware that your actions might have an adverse impact on other councillors and/or your council.

## Your position

### **8. Not using, or attempting to use, my position improperly to the advantage or disadvantage of myself or anyone else.**

Your position as a member of the council provides you with certain opportunities, responsibilities and privileges. However, you should not take advantage of these opportunities to further private interests.

## Use of council resources and facilities

### **9. Not misusing council resources.**

You may be provided with resources and facilities by the council to assist you in carrying out your duties as a councillor. Examples include office support, stationery and equipment such as phones, and computers and transport. These are given

to you to help you carry out your role as a councillor more effectively and not to benefit you personally.

## Interests

### **10. Registering and declaring my interests.**

You need to register your interests so that the public, council employees and fellow members know which of your interests might give rise to a conflict of interest. The register is a document that can be consulted when (or before) an issue arises, and so allows others to know what interests you have, and whether they might give rise to a possible conflict of interest. The register also protects you. You are responsible for deciding whether or not you should declare an interest in a meeting, but it can be helpful for you to know early on if others think that a potential conflict might arise.

It is also important that the public know about any interest that might have to be declared by you or other members, so that decision making is seen by the public as open and honest. This helps to ensure that public confidence in the integrity of local governance is maintained. Discuss the registering and declaration of interests with your Monitoring Officer/Town or Parish Clerk and more detail is set out in appendix B.

## Gifts and hospitality

### **11. Not accepting significant gifts or hospitality from persons seeking to acquire, develop or do business with the council or from persons who may apply to the council for any permission, licence or other significant advantage.**

### **12. Registering with the monitoring officer any gift or hospitality with an estimated value of at least £25 within 28 days of its receipt.**

You should exercise caution in accepting any gifts or hospitality which are (or which you reasonably believe to be) offered to you

because you are a member. However, you do not need to register gifts and hospitality which are not related to your role as a member, such as Christmas gifts from your friends and family, or gifts which you do not accept. However, you may wish to notify your monitoring officer of any significant gifts you are offered but refuse which you think may have been offered to influence you.

Note – items in square brackets [x] refer to recommendations made by the Committee on Standards in Public Life and may be part of a future Government consultation. This includes possible future sanctions and appeals processes.

## Breaches of the Code of Conduct

Most councillors conduct themselves appropriately and in accordance with these standards. Members have both individual and collective responsibility to maintain these standards, support expected behaviour and challenge behaviour which falls below expectations.

Section 27 of the Localism Act 2011 requires relevant authorities to promote and maintain high standards of conduct by members and co-opted members of the authority. Each local authority must publish a code of conduct, and it must cover the registration of pecuniary interests, the role of an 'independent person', and sanctions to be imposed on any councillors who breach the Code.

The 2011 Act also requires local authorities to have mechanisms in place to investigate allegations that a member has not complied with the Code of Conduct, and arrangements under which decisions on allegation may be made.

Failure to comply with the requirements to register or declare disclosable pecuniary interests is a criminal offence. Taking part in a meeting or voting, when prevented from doing so by a conflict caused by disclosable pecuniary interests, is also a criminal offence.

Political parties may have its own internal standards and resolution procedures in addition to the Member Code of Conduct that members should be aware of.



# Example

## LGA guidance and recommendations

### Internal resolution procedure

Councils must have in place an internal resolution procedure to address conduct that is in breach of the Member Code of Conduct. The internal resolution process should make it clear how allegations of breaches of the Code of Conduct are to be handled, including the role of an Independent Person, the appeals process and can also include a local standards committee. The internal resolution procedure should be proportionate, allow for members to appeal allegations and decisions, and allow for an escalating scale of intervention. The procedure should be voted on by the council as a whole.

In the case of a non-criminal breach of the Code, the following escalating approach can be undertaken.

If the breach is confirmed and of a serious nature, action can be automatically escalated.

1. an informal discussion with the monitoring officer or appropriate senior officer
2. an informal opportunity to speak with the affected party/ies
3. a written apology
4. mediation
5. peer support
6. requirement to attend relevant training
7. where of a serious nature, a bar on chairing advisory or special committees for up to two months
8. where of a serious nature, a bar on attending committees for up to two months.

Where serious misconduct affects an employee, a member may be barred from contact with that individual; or if it relates to a specific responsibility of the council, barred from participating in decisions or information relating to that responsibility.

## Endnotes

1. CSPL recommend that “Section 27(2) of the Localism Act 2011 should be amended to state that a local authority’s code of conduct applies to a member when they claim to act, or give the impression they are acting, in their capacity as a member or as a representative of the local authority”.
2. CSPL recommend that “councillors should be presumed to be acting in an official capacity in their public conduct, including statements on publicly accessible social media. Section 27(2) of the Localism Act 2011 should be amended to permit local authorities to presume so when deciding upon code of conduct breaches.”
3. Subject to footnotes 1 and 2 above
4. See CSPL website for further details [www.gov.uk/government/news/the-principles-of-public-life-25-years](http://www.gov.uk/government/news/the-principles-of-public-life-25-years)
5. ACAS’s definition of bullying

# Appendices

## Code Appendix A

The principles are :

### **Selflessness**

Holders of public office should act solely in terms of the public interest.

### **Integrity**

Holders of public office must avoid placing themselves under any obligation to people or organisations that might try inappropriately to influence them in their work. They should not act or take decisions in order to gain financial or other material benefits for themselves, their family, or their friends. They must declare and resolve any interests and relationships.

### **Objectivity**

Holders of public office must act and take decisions impartially, fairly and on merit, using the best evidence and without discrimination or bias.

### **Accountability**

Holders of public office are accountable to the public for their decisions and actions and must submit themselves to the scrutiny necessary to ensure this.

### **Openness**

Holders of public office should act and take decisions in an open and transparent manner. Information should not be withheld from the public unless there are clear and lawful reasons for so doing.

### **Honesty**

Holders of public office should be truthful.

### **Leadership**

Holders of public office should exhibit these principles in their own behaviour. They should actively promote and robustly support the principles and be willing to challenge poor behaviour wherever it occurs.

## Code Appendix B

### **Registering interests**

1. Within 28 days of this Code of Conduct being adopted by the council or your election or appointment to office (where that is later) you must register with the Monitoring Officer the interests which fall within the categories set out in Table 1 (Disclosable Pecuniary Interests) and Table 2 (Other Registerable Interests).
2. You must ensure that your register of interests is kept up-to-date and within 28 days of becoming aware of any new interest in Table 1 or 2, or of any change to a registered interest, notify the Monitoring Officer.

### **Declaring interests**

3. Where a matter arises at a meeting which directly relates to an interest in Table 1, you must declare the interest, not participate in any discussion or vote on the matter and must not remain in the room unless granted a dispensation. If it is a 'sensitive interest', you do not have to declare the nature of the interest.
4. Where a matter arises at a meeting which directly relates to an interest in Table 2, you must declare the interest. You may speak on the matter only if members of the public are also allowed to speak at the meeting but otherwise must not take part in any discussion or vote on the matter and must not remain in the room unless you have been granted a dispensation. If it is a 'sensitive interest', you do not have to declare the nature of the interest.

5. Where a matter arises at a meeting which directly relates to your financial interest or well-being (and is not a Disclosable Pecuniary Interest) or a financial interest or well-being of a relative or close associate, you must declare the interest. You may speak on the matter only if members of the public are also allowed to speak at the meeting but otherwise must not take part in any discussion or vote on the matter and must not remain in the room unless you have been granted a dispensation. If it is a 'sensitive interest', you do not have to declare the nature of the interest.
6. Where a matter arises at a meeting which affects –
  - a. your own financial interest or well-being;
  - b. a financial interest or well-being of a friend, relative, close associate; or
  - c. a body covered by table 1 below

you must disclose the interest.

7. Where the matter affects the financial interest or well-being to a greater extent than it affects the financial interests of the majority of inhabitants of the ward affected by the decision and a reasonable member of the public knowing all the facts would believe that it would affect your view of the wider public interest you must declare the interest. You may speak on the matter only if members of the public are also allowed to speak at the meeting but otherwise must not take part in any discussion or vote on the matter and must not remain in the room unless you have been granted a dispensation. If it is a 'sensitive interest', you do not have to declare the nature of the interest.

**Table 1: Disclosable Pecuniary Interests**

Subject	Description
<b>Employment, office, trade, profession or vocation</b>	Any employment, office, trade, profession or vocation carried on for profit or gain. [Any unpaid directorship.]
<b>Sponsorship</b>	Any payment or provision of any other financial benefit (other than from the council) made to the councillor during the previous 12-month period for expenses incurred by him/her in carrying out his/her duties as a councillor, or towards his/her election expenses. This includes any payment or financial benefit from a trade union within the meaning of the <b>Trade Union and Labour Relations (Consolidation) Act 1992</b> .
<b>Contracts</b>	Any contract made between the councillor or his/her spouse or civil partner or the person with whom the councillor is living as if they were spouses/civil partners (or a firm in which such person is a partner, or an incorporated body of which such person is a director* or a body that such person has a beneficial interest in the securities of*) and the council — (a) under which goods or services are to be provided or works are to be executed; and (b) which has not been fully discharged.
<b>Land and Property</b>	Any beneficial interest in land which is within the area of the council. ‘Land’ excludes an easement, servitude, interest or right in or over land which does not give the councillor or his/her spouse or civil partner or the person with whom the councillor is living as if they were spouses/civil partners (alone or jointly with another) a right to occupy or to receive income.
<b>Licences</b>	Any licence (alone or jointly with others) to occupy land in the area of the council for a month or longer.
<b>Corporate tenancies</b>	Any tenancy where (to the councillor’s knowledge)— (a) the landlord is the council; and (b) the tenant is a body that the councillor, or his/her spouse or civil partner or the person with whom the councillor is living as if they were spouses/civil partners is a partner of or a director* of or has a beneficial interest in the securities* of.
<b>Securities</b>	Any beneficial interest in securities* of a body where— (a) that body (to the councillor’s knowledge) has a place of business or land in the area of the council; and (b) either— (i) the total nominal value of the securities* exceeds £25,000 or one hundredth of the total issued share capital of that body; or (ii) if the share capital of that body is of more than one class, the total nominal value of the shares of any one class in which the councillor, or his/her spouse or civil partner or the person with whom the councillor is living as if they were spouses/civil partners has a beneficial interest exceeds one hundredth of the total issued share capital of that class.

\*'director' includes a member of the committee of management of an industrial and provident society.

\*'securities' means shares, debentures, debenture stock, loan stock, bonds, units of a collective investment scheme within the meaning of the Financial Services and Markets Act 2000 and other securities of any description, other than money deposited with a building society.

**Table 2: Other Registerable Interests**

Any Body of which you are a member or in a position of general control or management and to which you are appointed or nominated by the council;	
Any Body—	(a) exercising functions of a public nature;
	(b) directed to charitable purposes; or
	(c) one of whose principal purposes includes the influence of public opinion or policy (including any political party or trade union)
of which you are a member or in a position of general control or management.	





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please contact us on 020 7664 3000.  
We consider requests on an individual basis.



## **LGA Consultation on Draft Model Member Code of Conduct**

Thank you for taking the time to complete this consultation. This Model Member Code of Conduct [[Model Member Code of Conduct.pdf](#)] aims to be concise, written in plain English and be understandable to members, officers and the public. The Model Member Code is designed to aid members in all tiers of local government model the behaviours and high standards that anyone would expect from a person holding public office. Equally, it articulates behaviour which falls below the standards that would be expected of council members. It is designed to help set a framework for public and councillor interaction, emphasising the importance of civility and that councillors should be protected from bullying, intimidation and abuse.

The LGA has reviewed the existing Model Member Code of Conduct and updated it here incorporating the recommendations from the Committee on Standard's in Public Life's recommendations on Local Government Ethical Standards and the representation from its membership. Part of the Committee's recommendations were the introduction of sanctions for breaches of the code, alongside an appeals process. This aspect is out of scope of this consultation, as it requires legislative changes by Government, but the LGA has sought to reflect some of the possible changes by using square brackets where legal changes would be necessary. The LGA is continuing to take soundings from the sector on the issue of sanctions in anticipation of a Government response to the Committee's recommendations.

This consultation addresses key areas that the LGA would like a view on to help finalise the Code. It is aimed at councillors and officers from all tiers of local government. If you would like a wider discussion about the code, please do sign up to one of the forthcoming Webinars the LGA are holding as part of this consultation. Details will be posted on our [LGA events website](#).

### **Instructions and privacy notice**

You can navigate through the questions using the buttons at the bottom of each page. Use the 'previous' button at the bottom of the page if you wish to amend your response to an earlier question.

All responses will be treated confidentially. Information will be aggregated, and no individual or authority will be identified in any publications without your consent. Identifiable information may be used internally within the LGA but will only be held and processed in accordance with our [privacy policy](#). We are undertaking this consultation to aid the legitimate interests of the LGA in supporting and representing authorities.

Please complete your response in one go - if you exit before submitting your response your answers may be lost. If you would like to see an overview of the questions before completing the consultation online, you can access a PDF [here](#).

## About you

Your name \_\_\_\_\_

### Are you...

- ☐ A councillor
- ☐ An officer
- ☐ Answering on behalf of a whole council (Please provide council name below)
- \_\_\_\_\_
- ☐ Other (please specify below)
- \_\_\_\_\_

### Please indicate your council type

- ☐ Community/Neighbourhood/Parish/Town
- ☐ District/Borough
- ☐ County
- ☐ Metropolitan/Unitary/London Borough
- ☐ Other (please specify below)
- \_\_\_\_\_

### Application of the Code

Under the Localism Act 2012, the Code of Conduct applies to councillors only when they are acting in their capacity as a member. The LGA believes that because councillors are elected by the public and widely recognised by the public, it makes sense for them to continue to model these behaviours when they are making public comment, are identifying as a councillor and when it would be reasonable for the public to identify them as acting or speaking as a councillor. The Committee on Standards in Public Life supported this approach in their report into Local Government Ethical Standards. Whilst the LGA is waiting for Government's response to these recommendations the option has been added in square brackets as it would need changes in legislation.

**Q1. To what extent do you support the proposal that councillors demonstrate the behaviours set out in the Code when they are publicly acting as, identifying as, and/or giving the impression that they are acting as a councillor, including when representing their council on official business and when using social media?**

- ☐ To a great extent
- ☐ To a moderate extent
- ☐ To a small extent
- ☐ Not at all
- ☐ Don't know/prefer not to say

**Q1a. If you would like to elaborate on your answer please do so here:**

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**Q2. Is it sufficiently clear which parts of the Model Code are legal requirements, which are obligations, and which are guidance?**

- ☐ Yes
- ☐ No
- ☐ Don't know

**Q3. Do you prefer the use of the personal tense, as used in the Code, or would you prefer the passive tense?**

- ☐ Personal tense ("I will")
- ☐ Passive tense ("Councillors should")
- ☐ No preference

### **Specific obligations**

The Code lists 12 specific obligations – these set out a minimum standard councillors are asked to adhere to.

Each obligation or group of obligations is put into a wider context to explain why that particular obligation is important.

**Q4. To what extent to you support the 12 specific obligations?**

	To a great extent	To a moderate extent	To a small extent	Not at all	Don't know / Prefer not to say
1. Treating other councillors and members of the public with civility.					
2. Treating council employees, employees and representatives of partner organisations and those volunteering for the councils with civility and respecting the role that they play.					
3. Not bullying or harassing any person.					
4. Not compromising, or attempting to compromise, the impartiality of anyone who works for, or on behalf of, the council.					
5. Not disclosing information given to me in confidence or disclosing information acquired by me which I believe is of a confidential nature, unless I have received the consent of a person authorised to give it or I am required by law to do so.					
6. Not preventing anyone getting information that they are entitled to by law.					
7. Not bringing my role or council into disrepute.					
8. Not using, or attempting to use, my position improperly to the advantage or disadvantage of myself or anyone else.					

9. Not misusing council resources.					
10. Registering and declaring my interests.					
11. Not accepting significant gifts or hospitality from persons seeking to acquire, develop or do business with the council or from persons who may apply to the council for any permission, licence or other significant advantage.					
12. Registering with the monitoring officer any gift or hospitality with an estimated value of at least £25 within 28 days of its receipt.					

**Q5. If you would like to propose additional or alternative obligations, or would like to provide more comment on a specific obligation, please do so here:**

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**Q6. Would you prefer to see the obligations as a long list followed by the guidance, or as it is set out in the current draft, with the guidance after each obligation?**

- ☐ As a list
- ☐ Each specific obligation followed by its relevant guidance
- ☐ No preference

**Q7. To what extent to you think the concept of 'acting with civility' is sufficiently clear?**

- ☐ To a great extent
- ☐ To a moderate extent
- ☐ To a small extent
- ☐ Not at all
- ☐ Don't know/prefer not to say

**Q7a. If you would like to suggest an alternative phrase that captures the same meaning, or would like to provide a comment on this concept, please do so here:**

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**Q8. To what extent do you think the concept of 'bringing the council into disrepute' is sufficiently clear?**

- ☐ To a great extent
- ☐ To a moderate extent
- ☐ To a small extent
- ☐ Not at all
- ☐ Don't know/prefer not to say

**Q8a. If you would like to suggest an alternative phrase that captures the same meaning, or would like to provide a comment on this concept, please do so here:**

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**Q9. To what extent do you support the definition of bullying and harassment used in the code in a local government context?**

- ☐ To a great extent
- ☐ To a moderate extent
- ☐ To a small extent
- ☐ Not at all
- ☐ Don't know/prefer not to say

**Q9a. If there are other definitions you would like to recommend, please provide them here.**

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**Q10. Is there sufficient reference to the use of social media?**

- ☐ Yes
- ☐ No
- ☐ Don't know/prefer not to say

**Q10a. Should social media be covered in a separate code or integrated into the overall code of conduct?**

- ☐ Separate code
- ☐ Integrated into the code
- ☐ Don't know/prefer not to say

**Q10b. If you would like to make any comments or suggestions in relation to how the use of social media is covered in the code please do so here:**

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## Registration and declarations of interests

The law at present requires, as a minimum, registration and declaration of 'Disclosable Pecuniary Interests' - that is matters which directly relate to the councillor and their partner if applicable.

The LGA is proposing that all councillors are required to declare interests where matters also relate to or affect other family members or associates. The LGA has broadened the requirement to declare interests beyond this current statutory minimum in line with a recommendation from the Committee on Standards in Public Life. These specific provisions are set out in **Appendix B** of the Code.

**Q11. To what extent to you support the code going beyond the current requirement to declare interests of the councillor and their partner?**

- ☐ To a great extent
- ☐ To a moderate extent
- ☐ To a small extent
- ☐ Not at all
- ☐ Don't know/prefer not to say

**Q11a. If you would like to elaborate on your answer please do so here:**

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**Q12. Should the requirement to declare interests be in the main body of the code or in the appendix where the draft model code currently references it?**

- ☐ In the main body of the code
- ☐ In the appendix
- ☐ Other (please specify below)
- ☐ Don't know/prefer not to say



**Q12a.** If you would like to make any comments or suggestions in relation to how the requirement to declare interests is covered in the code please do so here:

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It is also suggested that more outside interests should be registered than is the current statutory minimum. These are set out in **Table 2 of the Appendix** and are designed to demonstrate to the community transparency about other bodies with which the councillor is engaged.

**Q13. To what extent do you support the inclusion of these additional categories for registration?**

	To a great extent	To a moderate extent	To a small extent	Not at all	Don't know / Prefer not to say
Any organisation, association, society or party of which you are a member or in a position of general control or management and to which you are appointed or nominated by the council					
Any organisation, association, society or party that exercises functions of a public nature of which you are a member or in a position of general control or management					
Any organisation, association, society or party directed to charitable purposes					
Any organisation, association, society or party of whose principal purposes includes the influence of public opinion or policy (including any political party or trade union)					

**Q13a.** If you would like to propose additional or alternative **categories** for registration, please provide them here:

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**Q14. To what extent to you support the proposed requirement that councillors do not accept significant gifts as set out in Obligation 11?**

- ☐ To a great extent
- ☐ To a moderate extent
- ☐ To a small extent
- ☐ Not at all
- ☐ Don't know/prefer not to say

Q14a. If you would like to elaborate on your answer please do so here:

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**Q15. The draft code proposes £25 as the threshold for registering gifts and hospitality. Is this an appropriate threshold?**

- ☐ Yes
- ☐ Yes, but the amount should be reviewed annually with the code's review
- ☐ No, it should be lower (please specify amount) \_\_\_\_\_
- ☐ No, it should be higher (please specify amount) \_\_\_\_\_
- ☐ Don't know/prefer not to say

**Q16. The LGA will be producing accompanying guidance to the code. Which of the following types of guidance would you find most useful? Please rank 1-5, with 1 being the most useful.**

- \_\_\_\_\_ Regularly updated examples of case law
- \_\_\_\_\_ Explanatory guidance on the code
- \_\_\_\_\_ Case studies and examples of good practice
- \_\_\_\_\_ Supplementary guidance that focuses on specific areas, e.g., social media
- \_\_\_\_\_ Improvement support materials, such as training and e-learning packages

**Q16a. If you would like to suggest any other accompanying guidance please do so here:**

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**Q17. If you would like to make any further comments about the code please do so here:**

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Once you press the 'Submit' button below, you will have completed your response.

Many thanks for taking the time to respond to this consultation. You are in control of any personal data that you have provided to us in your response. You can contact us at all times to have your information changed or deleted. You can find our full privacy policy here: [click here to see our privacy policy](#)

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Feedback from the Ethical Standards Workshop held on 25<sup>th</sup> September 2019

<p><b>1. Local authorities should include prohibitions on bullying and harassment in codes of conduct. These should include a definition of bullying and harassment, supplemented with a list of examples of the sort of behaviour covered by such a definition.</b></p>
<ul style="list-style-type: none"> <li>• SCC current code is not detailed enough.</li> <li>• ACAS definition included with the review document should be included within the Code of Conduct.</li> <li>• Examples should be included as an appendix to the Code (should be made clear that the examples are not an exhaustive list!).</li> <li>• The NALC model code had no definition. This should be a question to NALC.</li> </ul>
<p><b>2. Councils should include provisions in their Code of Conduct requiring Councillors to comply with any formal standards investigation and prohibiting trivial or malicious allegations by Councillors.</b></p>
<ul style="list-style-type: none"> <li>• Provisions should be included in SCC Code.</li> <li>• All Members should be asked to sign up to comply with the sanctions.</li> <li>• Should follow the wording on P.41 of the review document.</li> <li>• Should apply to the whole code.</li> </ul>
<p><b>3. Principal authorities should review their Code of Conduct each year and regularly seek, where possible, the views of the public, community organisations and neighbouring authorities.</b></p>
<ul style="list-style-type: none"> <li>• A system should be devised that is as inclusive as possible to get the views of the public.</li> <li>• Carry out consultation with disability groups etc.</li> <li>• Possible online consultation that is open all year round, requesting feedback on Councillors and the Code of Conduct.</li> <li>• Consider how to reach those who don't have online access.</li> </ul>
<p><b>4. An authority's code of Conduct should be readily accessible to both Councillors and the public, in a prominent position on the Council's website and available in Council premises.</b></p>
<ul style="list-style-type: none"> <li>• Consider providing hard copies in libraries, First Point etc.</li> </ul>
<p><b>5. Local authorities should update their gifts and hospitality register at least once per quarter and publish it in an accessible format, such as CSV.</b></p>
<ul style="list-style-type: none"> <li>• £50 is too high, should be amended to £25 to match staff.</li> </ul>
<p><b>6. Councils should publish a clear and straightforward public interest test against which allegations are filtered.</b></p>
<ul style="list-style-type: none"> <li>• The Northern Ireland definition on p.53 of the review report is simple and would work well.</li> <li>• Would be useful to look to see if there are any other examples.</li> </ul>

<ul style="list-style-type: none"> <li>The criteria for the test would need to be made clear – possible publication of how many points would need to apply.</li> </ul>
<b>7. Local authorities should have access to at least two Independent Persons.</b>
<ul style="list-style-type: none"> <li>Possibly look at increasing the number – but no more than 4.</li> </ul>
<b>8. An Independent Person should be consulted as to whether to undertake a formal investigation on an allegation and should be given the option to review and comment on allegations which the responsible officer is minded to dismiss as being without merit, vexatious or trivial.</b>
<ul style="list-style-type: none"> <li>Agreed – should be written into the procedure.</li> </ul>
<b>9. Where a local authority makes a decision on an allegation of misconduct following a formal investigation, a decision notice should be published as soon as possible on its website, including a brief statement of facts, the provisions of the code engaged by the allegations, the view of the Independent Person, the reasoning of the decision-maker and any sanction applied.</b>
<ul style="list-style-type: none"> <li>More information on the website regarding complaints over and above the complaint form and guidance e.g. what sort of evidence would be taken into account.</li> <li>Add a link to the Code of Conduct from the councillor page of the website.</li> </ul>
<b>10. A local authority should have straightforward and accessible guidance on its website on how to make a complaint under the Code of Conduct, the process for handling complaints and estimated timescales for investigations and outcomes.</b>
<ul style="list-style-type: none"> <li>See 9 above.</li> </ul>
<b>11. Formal standards complaints about the conduct of a parish councillor towards a Clerk should be made by the Chair or by the parish council as a whole, rather than the Clerk in all but exceptional circumstances.</b>
<ul style="list-style-type: none"> <li>A robust system would need to be in place for it to work.</li> </ul>
<b>12. Monitoring Officer roles should include providing advice, support and management of investigations and adjudications on alleged breaches to parish councils within the remit of the principal authority. They should be provided with adequate training, corporate support and resources to undertake this work.</b>
<ul style="list-style-type: none"> <li>It was felt that a financial contribution could cause precepts to be increased.</li> <li>An annual fee could be charged to PC's.</li> </ul>
<b>13. A local authority should have procedures in place to address any conflicts of interest when undertaking a standards investigation. Possible steps should include asking the Monitoring Officer from a different authority to undertake the investigation.</b>
<ul style="list-style-type: none"> <li>This was a good idea as it was better to be independent.</li> <li>Could be written into the procedure.</li> <li>Depending on the level of conflict Deputy Monitoring Officer could be used.</li> </ul>

- Use the reciprocal arrangement with Barnsley MBC.

**14. Councils should report on separate bodies they have set up or which they own as part of their annual governance statement and give a full picture of their relationship with those bodies. Separate bodies created by local authorities should abide by the Nolan principle of openness and publish their board agendas, minutes and annual reports in an accessible place.**

- Not Green - should be white, as no bodies currently meeting the criteria.
- Should look at having measures in place just in case.

**15. Senior officers should meet regularly with political group leaders or group whips to discuss standards issues.**

- All groups were invited to send a representative to the Whips meeting.

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## Audit and Standards Committee Report

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**Report of:** Director of Legal and Governance

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**Date:** 30<sup>th</sup> July 2020

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**Subject:** Work Programme

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**Author of Report:** Abby Brownsword, Democratic Services  
(Tel - 0114 273 5033)

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**Summary:**

The report provides details of an outline work programme for the Committee.

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**Recommendations:**

That the Committee:-

(a) considers the Work Programme and identifies any further items for inclusion;  
and

(b) approves the work programme.

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**Background Papers:** None

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**Category of Report:** OPEN

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## Statutory and Council Policy Checklist

<b>Financial Implications</b>
NO      Cleared by:
<b>Legal Implications</b>
NO      Cleared by:
<b>Equality of Opportunity Implications</b>
NO      Cleared by:
<b>Tackling Health Inequalities Implications</b>
NO
<b>Human rights Implications</b>
NO:
<b>Environmental and Sustainability implications</b>
NO
<b>Economic impact</b>
NO
<b>Community safety implications</b>
NO
<b>Human resources implications</b>
NO
<b>Property implications</b>
NO
<b>Area(s) affected</b>
NONE
<b>Is the item a matter which is reserved for approval by the City Council?</b>
NO
<b>Press release</b>
NO

## **WORK PROGRAMME**

### **1. Purpose of Report**

- 1.1 To consider an outline work programme for the Committee.

### **2. Work Programme**

- 2.1 It is intended that there will be at least five meetings of the Committee during the year with three additional meetings arranged if required. The work programme includes some items which are dealt with at certain times of the year to meet statutory deadlines, such as the Annual Governance Report and Statement of Accounts, and other items requested by the Committee. In addition, it also includes standards related matters, including an annual review of the Members Code of Conduct and Complaints Procedure and an Annual Report on the complaints received.
- 2.2 An outline programme is attached and Members are asked to identify any further items for inclusion.

### **3. Recommendation**

- 3.1 That the Committee:-
- (a) considers the Work Programme and identifies any further items for inclusion; and
  - (b) approves the work programme.

**Gillian Duckworth**  
**Director of Legal and Governance**

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Date	Item	Author
August/September 2020	Audit Training	External Facilitator (Gary Bandy)
15 October 2020	Final Accounts Audit Progress	Ernst and Young (External Auditor)
	Annual Internal Audit Opinion Report	Linda Hunter (Senior Finance Manager)
	Progress on High Opinion Audit Reports	Linda Hunter (Senior Finance Manager)
	Annual Ombudsman Report	Ben Marston (Service Delivery Manager)
	Information Management Annual Report	Mark Jones (Senior Information Management Officer)
	Work Programme	Gillian Duckworth (Director of Legal and Governance)
26 November 2020	Statement of Accounts 19/20	Dave Phillips (Head of Strategic Finance)
	Report of those Charged with Governance (ISA 260)	(External Auditor) Ernst & Young
	Annual Governance Statement	Gillian Duckworth (Director of Legal and Governance)
	Work Programme	Gillian Duckworth (Director of Legal and Governance)
21 January 2021	Progress on High Opinion Audit Reports	Linda Hunter (Senior Finance Manager)
	Formal Response to Audit (ISA 260) Recommendations	Dave Phillips (Head of Strategic Finance)
	Annual Audit Letter 2019/20	Ernst and Young (External Auditor)

Audit and Standards Work Programme 2019-20- Working Copy

	Universal Credit Update	Tim Hardie (Director of Finance and Commercial Services)
	Strategic Risk Management	Helen Molteno (Corporate Risk Manager)
	Update on the Insourcing of ICT	Mike Weston (Assistant Director of ICT Service Delivery)
	Review of Members' Code of Conduct	Gillian Duckworth (Director of Legal and Governance)
	Review of Standards Complaints Procedure	Gillian Duckworth (Director of Legal and Governance)
	Annual Standards Report	Gillian Duckworth (Director of Legal and Governance)
	Work Programme	Gillian Duckworth (Director of Legal and Governance)
18 February 2021	(Additional meeting if required)	
18 March 2021	(Additional meeting if required)	
15 April 2021	Internal Audit Plan 2021/22	Linda Hunter (Senior Finance Manager)
	Compliance with International Auditing Standards	Dave Phillips (Head of Strategic Finance)
	Certification of Claims and Returns Annual Report 2019/20	External Auditor (EY)
	External Audit Plan 2020/21	External Auditor (EY)
	Annual Audit Fee Letter 2020/21	External Auditor (EY)
	Whistleblowing Policy Review and Update	Gillian Duckworth (Director of Legal and

Audit and Standards Work Programme 2019-20- Working Copy

		Governance)
	Work Programme	Gillian Duckworth (Director of Legal and Governance)
June 2021	Audit Training	External Facilitator (Gary Bandy)
10 June 2021	Summary of Statement of Accounts	Dave Phillips (Head of Strategic Finance)
	Internal Audit Annual Fraud Report	Linda Hunter (Senior Finance Manager)
	Annual Ombudsman Report	Ben Marston (Service Delivery Manager)
	Work Programme	Gillian Duckworth (Director of Legal and Governance)

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