



Business Efficiency Board

**Wednesday, 22 November 2017 at
6.30 p.m.
Civic Suite, Town Hall, Runcorn**

A handwritten signature in black ink that reads 'David W R'.

Chief Executive

BOARD MEMBERSHIP

Councillor Martha Lloyd Jones (Chair)	Labour
Councillor Joe Roberts (Vice-Chair)	Labour
Councillor John Bradshaw	Conservative
Councillor Arthur Cole	Labour
Councillor Chris Loftus	Labour
Councillor Andrew MacManus	Labour
Councillor Tony McDermott	Labour
Councillor Ged Philbin	Labour
Councillor Norman Plumpton Walsh	Labour
Councillor John Stockton	Labour
Councillor Andrea Wall	Labour

Please contact Angela Scott on 0151 511 8670 or e-mail angela.scott@halton.gov.uk for further information.

The next meeting of the Board is on Wednesday, 7 February 2018

**ITEMS TO BE DEALT WITH
IN THE PRESENCE OF THE PRESS AND PUBLIC**

Part I

Item No.	Page No.
1. MINUTES	1 - 6
2. DECLARATION OF INTEREST Members are reminded of their responsibility to declare any Disclosable Pecuniary Interest or Other Disclosable Interest which they have in any item of business on the agenda, no later than when that item is reached or as soon as the interest becomes apparent and, with Disclosable Pecuniary interests, to leave the meeting during any discussion or voting on the item.	
3. PROGRESS REPORT FOR THE CORPORATE RISK REGISTER 2017/18	7 - 39
4. EXTERNAL AUDIT UPDATE REPORT	40 - 58
5. FRAUD AND CORRUPTION UPDATE REPORT	59 - 80
6. SCHEDULE 12A OF THE LOCAL GOVERNMENT ACT 1972 AND THE LOCAL GOVERNMENT (ACCESS TO INFORMATION) ACT 1985	

PART II

In this case the Board has a discretion to exclude the press and public and, in view of the nature of the business to be transacted, it is **RECOMMENDED** that under Section 100A(4) of the Local Government Act 1972, having been satisfied that in all the circumstances of the case the public interest in maintaining the exemption outweighs the public interest in disclosing the information, the press and public be excluded from the meeting for the following item of business on the grounds that it involves the likely disclosure of exempt information as defined in paragraphs 3 of Part 1 of Schedule 12A to the Act.

7. INTERNAL AUDIT PROGRESS REPORT	81 - 138
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In accordance with the Health and Safety at Work Act the Council is required to notify those attending meetings of the fire evacuation procedures. A copy has previously been circulated to Members and instructions are located in all rooms within the Civic block.

BUSINESS EFFICIENCY BOARD

At a meeting of the Business Efficiency Board held on Wednesday, 27 September 2017 at the Civic Suite, Town Hall, Runcorn

Present: Councillors M. Lloyd Jones (Chair), Joe Roberts (Vice-Chair), C. Loftus, MacManus, McDermott, Philbin, N. Plumpton Walsh and Wall

Apologies for Absence: Councillors J. Bradshaw and Cole

Absence declared on Council business: Councillor J. Stockton

Officers present: E. Dawson, I. Leivesley, M. Murphy, A. Scott, M. Guest and S. Baker

Also in attendance: Mark Heap and Georgia Jones, Grant Thornton (External Auditors) for all except Minute BEB 16

**ITEMS DEALT WITH
UNDER DUTIES
EXERCISABLE BY THE BOARD**

BEB12 MINUTES

The Minutes of the meeting held on 7 June 2017 were taken as read and signed as a correct record.

BEB13 DRAFT ANNUAL GOVERNANCE STATEMENT 2016/17

The Board considered a report of the Strategic Director, Enterprise, Community and Resources, which sought approval of the draft Annual Governance Statement (AGS) for 2016/17.

The Board was reminded that at its meeting on 7 June 2017, it had considered the draft AGS and resolved that it accurately reflected the Council's governance arrangements. In addition, the Board also resolved to include an additional significant governance issue related to the maintenance of a robust IT governance framework.

It was noted that the AGS, attached at Appendix 1, had been updated to include the additional governance issue requested by the Board, and that no other amendments had been made to the version presented in June.

Action

RESOLVED: That the revised version of the Annual Governance Statement for 2016/17 be approved.

Strategic Director
Enterprise,
Community and
Resources

(N.B. The following item of business (BEB 14) was considered by the Board prior to the business in item BEB13).

BEB14 2016/17 STATEMENT OF ACCOUNTS, AUDIT FINDINGS REPORT AND LETTER OF REPRESENTATION

The Board considered a report of the Operational Director, Finance, which sought approval for the Council's 2016/17 Statement of Accounts (the latest version of which was enclosed with the Agenda), and the report of the Audit Findings of the External Auditor (Grant Thornton) on the 2016/17 financial statements. The report also sought approval of the Council's Letter of Representation.

It was reported that the Statement of Accounts set out the Council's financial performance for the year in terms of revenue and capital spending and also presented the year-end financial position as reflected in the balance sheet. The key elements were detailed in the report.

It was noted that in overall net terms the Council reported an overspend of £0.559m on the 2016/17 revenue budget. Capital expenditure was £84.8m compared with planned expenditure of £122.0m.

The External Auditor presented the Audit Findings report which summarised the findings from 2016/17 external audit. Section 3 of the report also presented the External Auditor's findings on the Value for Money (VFM) conclusion. It was noted that the overall conclusion was that the Council had proper arrangements in all significant respects to ensure it delivered value for money in its use of resources.

The Board wished to place on record their thanks to the Operational Director, Finance and the Finance Team for their work in the preparation of the accounts and to Grant Thornton for their work on the audit.

RESOLVED: That

- 1) the draft Letter of Representation in Appendix 1 be approved and any subsequent additions or amendments by the Operational Director, Finance, in liaison with the Chair of the Business Efficiency Board;

Operational
Director - Finance

- 2) the External Auditor's draft 2016/17 Audit Findings report in Appendix 2 be received and any subsequent additions or amendments be approved by the Operational Director, Finance, in liaison with the Chair of the Business Efficiency Board; and
- 3) the Council's draft 2016/17 Statement of Accounts in Appendix 3 be approved and any subsequent additions or amendments be approved by the Operational Director, Finance, in liaison with the Chair of the Business Efficiency Board.

BEB15 PROCUREMENT - UPDATE REPORT

The Board considered a report of the Strategic Director, Enterprise, Community and Resources, which provided Members with an update on delivery of the Council's Procurement Strategy 2016/19 (the Strategy).

The report set out details of recent developments in the Council's procurement function and associated activities, since the last update report in November 2016. It was reported that the Strategy followed the format commended by the Local Government Association's "National Procurement Strategy for Local Government in England" document, and was based around four key themes:-

- Making savings
- Supporting Local Economies;
- Leadership; and
- Modernising Procurement.

The Board was advised that significant progress had been made in improving the Council's procurement practice since the Strategy had been developed, with many elements implemented fully integrated as part of standard procurement processes. However, there were some immediate priorities for the procurement function, such as the continuation of support to client departments, collaborative work with Liverpool City Region partners and working with colleagues in Purchase to Pay to promote and develop the Supplier Incentive Programme.

The Board noted that delivery of the Strategy

continued to benefit the local economy and provided opportunities for a wider range of potential suppliers such as local companies and small to medium enterprises.

RESOLVED: That progress achieved in delivering the Council's Procurement Strategy 2016/19 be noted.

(N.B. Mark Heap and Georgia Jones (External Auditors) left the room during consideration of the following item of business)

BEB16 APPOINTMENT OF THE EXTERNAL AUDITOR

The Board considered a report of the Operational Director, Finance, which outlined the results of the procurement process with regard to the appointment of the Council's external auditors.

It was reported that transitional arrangements for the Council's external audit would expire at the end of the 2017/18 accounts audit. The Council had decided to opt-in to a sector-led procurement of external auditors, which was undertaken by the independent Public Sector Audit Appointments Limited (PSAA). It was noted that following the procurement exercise, the PSAA proposed to award the Council's current external auditor, Grant Thornton, the contract for the Council's external audit, commencing on 1 April 2018 for five years. The award of the contract would be confirmed by the PSAA Board on 14 December 2017.

RESOLVED: That the proposed appointment of Grant Thornton (UK) LLP as the Council's external auditors for five years commencing 1 April 2018, be noted.

Operational
Director - Finance

BEB17 SCHEDULE 12A OF THE LOCAL GOVERNMENT ACT 1972 AND THE LOCAL GOVERNMENT (ACCESS TO INFORMATION) ACT 1985

The Board considered:

- 1) Whether Members of the press and public should be excluded from the meeting of the Board during consideration of the following item of business in accordance with Section 100A (4) of the Local Government Act 1972 because it was likely that, in view of the nature of the business to be considered, exempt information would be disclosed, being information defined in Section 100 (1) and paragraph 3 of Schedule 12A of the Local Government Act 1972; and

- 2) Whether the disclosure of information was in the public interest, whether any relevant exemptions were applicable and whether, when applying the public interest test and exemptions, the public interest in maintaining the exemption outweighed that in disclosing the information.

RESOLVED: That as, in all the circumstances of the case, the public interest in maintaining the exemption outweighed that in disclosing the information, members of the press and public be excluded from the meeting during consideration of the following item of business in accordance with Section 100A(4) of the Local Government Act 1972 because it was likely that, in view of the nature of the business, exempt information would be disclosed, being information defined in Section 100 (1) and paragraph 3 of Schedule 12A of the Local Government Act 1972.

(N.B. Councillor Joe Roberts declared a Disclosable Other Interest in the following item of business as he was a Governor of Ditton Primary School)

BEB18 INTERNAL AUDIT PROGRESS REPORT

The Board considered a report of the Operational Director, Finance, which provided Members with a summary of internal audit work completed since the last progress report in June 2017. The report also provided details of progress against the 2016/17 Internal Audit Plan.

It was noted that a total of thirteen Internal Audit reports had been finalised since the last progress report. An overall assurance opinion was provided for each audit engagement. It was reported that there had been two unplanned pieces of audit work so far, although this had not had a significant impact on planned work and the audit team remained on course to substantially complete the programme of planned audits by year-end.

It was reported that the Council's internal audit arrangements were subject to a five-yearly external review to assess compliance against the Public Sector Internal Audit Standards. A peer review had been undertaken on site during September 2017, and the results would be reported to the next available meeting of the Board.

RESOLVED: That the update on progress against the 2017/18 Internal Audit Plan be received.

Meeting ended at 7.30 p.m.

REPORT TO:	Business Efficiency Board
DATE:	22 November 2017
REPORTING OFFICER:	Strategic Director, Enterprise Community & Resources
PORTFOLIO:	Resources
SUBJECT:	Progress Report for the Corporate Risk Register 2017/18
WARD(S)	Borough-wide

1.0 PURPOSE OF THE REPORT

1.1 To provide a progress update of actions taken for the risk control measures as identified in the Corporate Risk Register for 2017/18.

2.0 RECOMMENDATION: That

1) The progress of actions are noted; and

2) the Board review the robustness of the Corporate Risk Register and the adequacy of the associated risk management arrangements.

3.0 SUPPORTING INFORMATION

3.1 The report contains a progress commentary on the management and mitigation of the corporate risk register for this year.

3.2 The Council recognises that it has a responsibility to manage both internal and external risks as a key component of good corporate governance.

3.3 Risk is defined as being the threat that an event or action will adversely affect an organisation's ability to achieve its objectives and to successfully execute its strategies. Risk Management is defined as the process by which risks are identified, evaluated and controlled.

3.4 At Directorate level arrangements are in place for the high-risk mitigation measures on the Directorate Risk Registers to be reviewed and updated at mid-year in line with Directorate Business Plans. Progress on these is reported to Management Team and Policy and Performance Boards.

- 3.5 Together with consultation with internal stakeholders, Directorate Risk Registers are central to any reviews and updates of the Corporate Risk Register. This ensures that the council maximises its opportunities whilst minimising and controlling the associated risks in delivering the council's vision and services for Halton.
- 3.6 The Risk Control Measures have been reviewed and updated in line with current changes within the Authority and as proposed by managers and internal stakeholders.
- 3.7 The risks have been grouped in order of priority and the scores relate to 'Unmitigated Risk Scores' and then to 'Mitigated Risk Scores'. The priority has been given to risks around people and the headings and scores in order of priority are:
- i. Delivery of Services to Vulnerable Adults (16:12);
 - ii. Safeguarding Children and Adults (16:12);
 - iii. Capacity and Resilience (16:12);
 - iv. Budget Reductions (16:12);
 - v. Keeping Halton Community Safe (12:8);
 - vi. Changes to Government Arrangements (12:8);
 - vii. Community Expectations (12:6);
 - viii. Mersey Gateway (12:4);
 - ix. Partnerships (12:4);
 - x. Fraud (9:6); and
 - xi. Funding and Income Generation (9:4).

4.0 **POLICY IMPLICATIONS**

- 4.1 To provide a framework through which effectively manages the actual and potential opportunities and threats that may affect the achievement of the Council's strategic priorities and operational objectives.

5.0 **FINANCIAL IMPLICATIONS**

- 5.1 There are no financial implications.

6.0 **IMPLICATIONS FOR THE COUNCIL'S PRIORITIES**

6.1 **Corporate Effectiveness and Business Efficiency**

7.0 **RISK ANALYSIS**

7.1 Failure to review and monitor the performance of the Corporate Risk Management could result in service development opportunities being lost and existing service delivery being compromised.

8.0 **EQUALITY AND DIVERSITY ISSUES**

8.1 Within the risk register there are a number of implications for Equality and Diversity issues, e.g. Budget Reductions and Capacity and Resilience.

9.0 **LIST OF BACKGROUND PAPERS UNDER SECTION 100D OF THE LOCAL GOVERNMENT ACT 1972**

None under the meaning of the Act.

Corporate Risk Register

Lead Strategic Director: **Ian Leivesley**

Risk Management Coordinator: **Tony Dean**

Initial Register Completion Date: **November 2011**

Register Review Date: **March 2017**

Progress update: **September 2017**

Table of Contents

- 1. Risk - Delivery of Services to Vulnerable Adults 3
- 2. Risk – Safeguarding Children and Adults 5
- 3. Risk – Capacity and Resilience 8
- 4. Risk – Budget Reductions 10
- 5. Risk – Keeping Halton Community Safe 12
- 6. Risk – Changes to Government Arrangements 14
- 7. Risk – Community Expectations 16
- 8. Risk – Mersey Gateway 19
- 9. Risk - Partnerships 22
- 10. Risk – Fraud 24
- 11. Risk - Funding and Income Generation 26
- Appendix ‘A’ – Scoring Mechanism 29

DELIVERY OF SERVICES TO VULNERABLE ADULTS

Item	Identified risk	Impact (Severity)	Likelihood (Probability)	Unmitigated Risk Score (I x L)	Council Priority Area(s)
1	Failure to deliver quality services to vulnerable adults could negatively affect their health and wellbeing	4	4	16	A Healthy Halton / A Safer Halton

Risk control measures	Residual score with measures implemented			Timescale / Review frequency	Lead Officer/s
	Impact (Severity)	Likelihood (Probability)	Mitigated Risk Score (I x L)		
<ul style="list-style-type: none"> • Effectively allocating and using available finances and resources in the delivery of services • Integration of Health and Social Care with a view to improving the outcomes for people using the services • Transformation of provider markets so that responsive and sustainable markets in adult social care can be developed and supported • Delivery of prevention and early intervention to vulnerable adults • Effective use of alternative funding streams and community assets 	4	3	12	6 monthly	Strategic Director - People (Milorad Vasic)

Progress Commentary as at 1st September 2017

1. Delivery of Services to Vulnerable Adults

- Services continue to be delivered within the available finances and resources and are working well to ensure that there is value for money.
- Examples include Oakmeadow Community Support Care Home was judged as being 'outstanding' by the CQC and also at a recent tender process the appointment of one lead care provider for Domically Care, which is intended to deliver streamlined and more efficient working practices.
- In partnership with CQC, the Authority is continuing to work with the Care Home Market in order to improve quality and sustainability and also to maintain bed availability within the Authority.
- Examples include multi-disciplinary support provided to a local Care Home that lifted a suspension and the purchase of Madeline Mckenna Care Home.

SAFEGUARDING CHILDREN AND ADULTS

Item	Identified risk	Impact (Severity)	Likelihood (Probability)	Unmitigated Risk Score (I x L)	Council Priority Area(s)
2	Failure to support and protect children and adults could adversely impact on their health, safety and opportunity to reach their potential	4	4	16	A Healthy Halton / Employment, Learning and Skills / Children and Young People / A Safer Halton

Risk control measures	Residual score with measures implemented			Timescale / Review frequency	Lead Officer/s
	Impact (Severity)	Likelihood (Probability)	Mitigated Risk Score (I x L)		

<ul style="list-style-type: none"> Halton's Children's and Adult's Safeguarding Boards fully operational with appropriate resources and are operating within statutory guidance and towards identified priorities Representatives from the Children's and Adult's Safeguarding Boards to work in partnership through attending corresponding boards Children's and Adult's Safeguarding Board's to work with strategic groups within the Borough to ensure accountability and effectiveness of safeguarding Services regularly audit Children's and Adult's cases for quality and consistency of practices Comprehensive suite of performance reports for Children's and Adult's are reviewed at least monthly and compared with regional and national benchmarks 	4	3	12	6 monthly	Strategic Director - People (Milorad Vasic)
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<ul style="list-style-type: none"> • Progress reports for Children’s and Adult’s are taken to the Board and Members for their attention • Adults Safeguarding board has been restructured with view to enhancing representation, participation and, ultimately, information sharing with partner agencies and stakeholders • In order to provide a multi-agency response to the needs of children at risk of or being sexually exploited, multi agency team initiated overseen by project board • Improving the health and wellbeing of children and adults through early intervention and treatment services delivered in house and externally via a range of providers and partners 					
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Progress Commentary as at 1st September 2017

2. Safeguarding Children and Adults

- Halton’s Integrated Children’s and Adult’s Safeguarding Boards are fully operational. They are operating within statutory guidance and are providing resources as required.
- Representatives from the Children’s and Adult’s Safeguarding Boards work in partnership and attend at corresponding boards. They have reciprocal arrangements including joint training events and assisting each other to carry out objective audits.
- The Care Act 2014 introduced new legislation to protect vulnerable adults and one example is a joint overarching Children’s and Adults policy covering areas such as Modern Slavery, People Trafficking, etc.
- Peer Review of Adult Services was conducted in January and the Authority received favourable feedback.
- Children’s Board continues to work with strategic groups within the Borough to ensure accountability and effectiveness of safeguarding. This includes a programme of randomly selected audits of the management of cases.
- Children’s Board produces an annual report containing priorities and includes measurement on the effectiveness of arrangements.
- Child Sexual Exploitation panel assists in identifying young people at risk and agree on intervention measures

- A multi-disciplinary group, ICART, streamlines processes by carrying out 360 degree assessments of 'high end' level 2 families with complex needs with a view to providing relevant advice, signposting and referrals.

CAPACITY AND RESILIENCE

Item	Identified risk	Impact <i>(Severity)</i>	Likelihood <i>(Probability)</i>	Unmitigated Risk Score <i>(I x L)</i>	Council Priority Area(s)
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CAPACITY AND RESILIENCE

Item	Identified risk	Impact (Severity)	Likelihood (Probability)	Unmitigated Risk Score (I x L)	Council Priority Area(s)
3	Inability of the Council to sustain the delivery of services and respond to emergency situations in line with Council Priorities as a result of the impact of budget cuts	4	4	16	Corporate Effectiveness and Efficiency

Risk control measures	Residual score with measures implemented			Timescale / Review frequency	Lead Officer/s
	Impact (Severity)	Likelihood (Probability)	Mitigated Risk Score (I x L)		
<ul style="list-style-type: none"> Maintaining a supportive working environment through shared service organisational ethos, pride and value across Members, staff, management, Unions and partners Focusing delivery of performance on the council's corporate vision and key strategic priorities leading to a clearly understood and shared set of priorities Emphasis on management and leadership standards with recognition of the challenges faced by the Authority leading to managers who are able to direct, inform, develop and support staff Maintaining a workforce that are skilled, informed, flexible and competent in order to ensure that they deliver efficient and effective services 	4	3	12	6 monthly	All Strategic Directors

Progress Commentary as at 1st September 2017
3. Capacity & Resilience

- The priorities of the Council are cascaded down into the action plans of Directorates, Departments, Teams and individual members of staff thereby realising the alignment of day to day activities and strategic priorities of the Council.
- Quarterly Performance report identifies key developments on emerging issues and also progress on performance of the Councils Strategic Plan.
- Efficiency reviews take account of critical front-line services. As a result some reviews have recommended the redeployment of resources to front-line services and have made greater savings from non front-line services.
- Policy, People, Performance and Efficiency Division is providing an integrated and multi-disciplinary approach to meet both corporate and Directorate needs.
- Managing Attendance Policy has been launched with closer supervision of sickness absence and with the ultimate aim to reduce the average number days lost per person with sickness.

BUDGET REDUCTIONS

Item	Identified risk	Impact ¹ (Severity)	Likelihood (Probability)	Unmitigated Risk Score (I x L)	Council Priority Area(s)
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¹ For scoring mechanism see Appendix 'A'

BUDGET REDUCTIONS

Item	Identified risk	Impact ¹ (Severity)	Likelihood (Probability)	Unmitigated Risk Score (I x L)	Council Priority Area(s)
4	Failure to effectively align resources to corporate objectives and strategic requirements leads to a lack of focus on priorities resulting in failure to deliver objectives and the possibility of varying degrees of challenge	4	4	16	Corporate Effectiveness and Efficiency

Risk control measures	Residual score with measures implemented			Timescale / Review frequency	Lead Officer/s
	Impact (Severity)	Likelihood (Probability)	Mitigated Risk Score (I x L)		
<ul style="list-style-type: none"> Financial Planning is undertaken to compare available financial resources with spending requirements over the medium term (3 years), resulting in preparation of the Medium Term Financial Strategy which allows overall budget gaps to be identified at an early stage and appropriate plans put in place to tackle them Effective Business Planning to ensure that appropriate resources are directed towards the Councils key strategic priorities Budget setting is aligned to the annual Business Planning Cycle in order to ensure that the value of financial resources are maximised Budget Risk Register works in conjunction with the Budget Setting Cycle to ensure that emerging budget risks are identified together with relevant mitigating measures Exploring the potential for collaboration with neighbouring Local 	4	3	12	6 monthly	Strategic Director - Enterprise Community Resources (Ian Leivesley)

<p>Authorities</p> <ul style="list-style-type: none"> Developing iterative processes to ensure that opportunities for partnership working are explored and, where appropriate, embraced 					
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Progress Commentary as at 1st September 2017

4. Budget Reductions

- The Directorate Business Plans are aligned with the annual budget process
- Key service objectives and performance targets follow the determination of annual Directorate Budgets and take account of available resources
- The development of the plans take account of existing statutory responsibilities and the Corporate Priorities of the Council
- Budget Working Group will be considering the 1st tranche of budget savings proposals in October
- Examples of shared services and partnership arrangements include provision of ICT Services, Integrated Youth Support and Mental Health Service Management with neighbouring authorities

KEEPING HALTON COMMUNITY SAFE

Item	Identified risk	Impact (Severity)	Likelihood (Probability)	Unmitigated Risk Score (I x L)	Council Priority Area(s)
5	A failure to monitor and appropriately manage the risks created by global, national and local events, and how these might impact on local community tensions, could potentially lead to a threat to security and have an adverse effect on the stability of Halton's communities.	4	3	12	A Healthy Halton / Environment and Regeneration / A Safer Halton

Risk control measures	Residual score with measures implemented			Timescale / Review frequency	Lead Officer/s
	Impact (Severity)	Likelihood (Probability)	Mitigated Risk Score (I x L)		
<ul style="list-style-type: none"> The Safer Halton Partnership (SHP) involves joint working, clear communications and information sharing across partner agencies, including emergency services, and assists to implement the Sustainable Community Strategy to ensure that there is community cohesion with safe and secure neighbourhood environments Multi agency Community Safety team that addresses anti-social behaviour and crime thus supporting the SHP agenda The Channel Panel is a multi-agency group which provides support for those who are vulnerable to be drawn into terrorism through a programme of early intervention and diversion Emergency Planning team have developed and tested multi-agency plans in place for all risks within the borough that assist in the response 	4	2	8	6 monthly	Chief Executive (David Parr)

<p>to a Major Incident / Major Incident Standby</p> <ul style="list-style-type: none"> • To respond to 'Major Accident' at Upper Tier COMAH sites; Emergency Planning Officers have tested and validated Emergency Plans • Emergency Planning Team work in partnership with the Cheshire Resilience Forum to provide an integrated approach for dealing with emergencies across Cheshire. • Critical Incident Management procedures, including 'lockdown', have been developed, communicated and tested for Council buildings and schools • Security surveys conducted for main council buildings and schools 					
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Progress Commentary as at 1st September 2017

5. Making Halton Community Safe

- Updated quarterly progress reports are received at Safer Halton Partnership from task groups focussing on alcohol/substance misuse, crime anti and social behaviour and domestic abuse.
- Safer Halton Partnership has enhanced the effectiveness of partnership working and joint operations within the Halton area. An example is that compared to the same period last year there been a 48% reduction in the number of anti-social behaviour incidents reported during the summer period.
- Security level for Halton remains 'low' and there have been only a few incidents reported to the Channel Panel that are very 'low' risk.
- The Emergency Planning team deal with the Council's response to Major Incidents/Major Incident Standbys, Business Continuity and Off Site Emergency Plans for Top Tier COMAH sites (there are now 9 sites within the Borough). All work is currently on target.

CHANGES TO GOVERNMENT ARRANGEMENTS

Item	Identified risk	Impact (Severity)	Likelihood (Probability)	Unmitigated Risk Score (I x L)	Council Priority Area(s)
6	Changes to Government arrangements and other public sector organisations could potentially lead to a deterioration of local services	4	3	12	A Healthy Halton / Employment, learning and skills / Children and Young People / A Safer Halton / Corporate effectiveness and business efficiency

Risk control measures	Residual score with measures implemented			Timescale / Review frequency	Lead Officer/s
	Impact (Severity)	Likelihood (Probability)	Mitigated Risk Score (I x L)		
<ul style="list-style-type: none"> Ensuring that both Members and officers from the Council plays an active role in the Combined Authority for the Liverpool City Region The potential impact on resources of schools moving to Academy status is being monitored through early engagement to gain an understanding of the level of risk 	4	2	8	6 monthly	Chief Executive (David Parr)

Progress Commentary as at 1st September 2017
6. Changes to Government Arrangements

- A number of Members and senior officers are actively engaged in different groups within the Combined Authority for the Liverpool City Region.
- The Members and senior officers had an input into the development of the strategy document for the Combined Authority.
- There have been benefits to the partnership approach within the Combined Authority as has provided greater opportunities to access funding and initiatives. An example is that it has provided 3 years funding for the maintenance of the Silver Jubilee Bridge.
- Although changes to force through conversion to Academies by 2022 have been dropped by the Government; monitoring is still taking place to establish if schools will be seeking conversion.

COMMUNITY EXPECTATIONS

Item	Identified risk	Impact (Severity)	Likelihood (Probability)	Unmitigated Risk Score (I x L)	Council Priority Area(s)
7	Failure to effectively realise community expectations could lead to damage to the Authorities reputation and credibility resulting in negative views towards the transparency of the decision making process	4	3	12	Corporate Effectiveness and Efficiency

Risk control measures	Residual score with measures implemented			Timescale / Review frequency	Lead Officer/s
	Impact (Severity)	Likelihood (Probability)	Mitigated Risk Score (I x L)		
<ul style="list-style-type: none"> • Consultation and community engagement embedded in the partnership constitution • Utilising recognised mediums to identify, communicate and coordinate community expectations and priorities. These include: <ul style="list-style-type: none"> Surveys; Customer analysis; On line services including consultation finder; Local and social media; Target consultation exercises for specific projects; Engagement through the activities of the specialist Strategic Partnerships; Service user groups; Elected member surgeries; and Other meetings • Conducting Equality Impact Assessments with new and revised Policies 	3	2	6	6 monthly	All Strategic Directors

<ul style="list-style-type: none"> • Honesty and integrity by the Authority in communicating with the public having regard to reducing budgets including promoting a self-help agenda • Any decisions to cease or amend service provision that has a significant impact on communities; early warning of intended actions through direct engagement with relevant communities to invite views • To respond to 'Major Accident' at Upper Tier COMAH sites; Emergency Planning Officers have tested and validated Emergency Plans • Emergency Planning Team work in partnership with the Cheshire Resilience Forum to provide an integrated approach for dealing with emergencies across Cheshire. • Critical Incident Management procedures, including 'lockdown', have been developed, communicated and tested for Council buildings and schools • Security surveys conducted for main council buildings and schools 					
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7. Community Expectations

- Customer Intelligence Unit (CIU) is directed by services to carry out consultations to assess customer feedback about a particular service or activity.
- CIU has the ability to increase public consultation, thereby assisting to facilitate public involvement in decision making and at present they are conducting one consultation exercise per week.
- The CIU is utilising social media to collate information from over 20,000+ followers and is producing annual reports. This also assists to expedite communications and also identify trends of community concerns, which are subsequently forwarded to relevant managers for their attention.
- Website is regularly updated with the latest Equality Impact Assessments around any changes to policies and services
- Surveys
 - Children Centres – timetable changes
 - Ditton library timetable changes
 - Widnes Market – opening hours
- Local & Social Media
 - Ongoing including promoting Fostering Services
 - Bin timetable changes
 - Lilycross planning application

MERSEY GATEWAY

Item	Identified risk	Impact (Severity)	Likelihood (Probability)	Unmitigated Risk Score (I x L)	Council Priority Area(s)
8	Lack of effective management of and adherence to governance arrangements / contractual requirements or disrupted journeys could lead to increased project costs. In addition these could also lead to adverse publicity and reputational risks to the Council	4	3	12	Environment and Regeneration / Employment, Learning and Skills

Risk control measures	Residual score with measures implemented			Timescale / Review frequency	Lead Officer/s
	Impact (Severity)	Likelihood (Probability)	Mitigated Risk Score (I x L)		
<u>Demand Management Participation Agreement (DMPA)</u> <ul style="list-style-type: none"> • Base line is realistic and achievable • Agreed contract is designed to incentivise an increase in volumes of traffic • Mersey Gateway Crossings Board has a role in managing the DMPA • Effective publicity around speed and reliability of bridge 	4	1	4	6 monthly	Strategic Director - Enterprise Community Resources (Ian Leivesley)
<u>Conclusion of Construction Phase to Subsequent Operating Phase</u> <ul style="list-style-type: none"> • Dedicated company (Mersey Gateway Crossings Board Ltd) now established, with suitably experienced staff and directors, both Executive and Non-executive, and supported by class leading professional advisers. The relationship between Council and MGCB is detailed within a Governance Agreement 					

<ul style="list-style-type: none"> • CEO of the Council is also the acting interim CEO of Mersey Gateway Crossings Board Ltd. This provides continuity of knowledge from the inception of the project and also assists with the interface between the Council and Mersey Gateway Crossings Board Ltd • Routine project assurance monitored through external bodies including specialist non-executive directors and advisers on the Board of Directors of MGCB, external Gateway Reviews (4Ps) Department for Transport and HM Treasury scrutiny at specific project milestones • Delivery within the Funding Framework agreed with Government that is reviewed at regular intervals and managed through the Mersey Gateway Crossings Board's Risk Register, which is reviewed regularly by both the Audit Committee and the Board of Directors • Maintenance of effective relationships with Government Departments (as co funders for MG) maintained by both Department for Transport and HM Treasury being represented on the Board of Directors of MGCB 					
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Progress Commentary as at 1st September 2017
8. Mersey Gateway

- The Mersey Gateway Crossings Board Ltd has been established as a special purpose vehicle and is fully staffed
- Construction remains on schedule.
- Reporting format to Council on progress of project agreed. A report is completed every 6 months and is taken to the Executive Board.
- The Mersey Gateway Crossings Board has established its own Audit Committee which is responsible for reviewing the Board's internal financial controls and the

Board's internal control and risk management systems. The Committee has completed a performance review that highlighted no major concerns and presented the findings to be Board.

- Assessment of the traffic forecasts for the first 5 operational years of the project has been submitted to the Department of Transport and concludes that the project remains on target in terms of costs, revenues and traffic.
- The external auditors have completed the 3rd audit of accounts and Board has been given a 'clean bill of health'.
- Monthly meetings take place between Board and Project Company on progression of project.
- Board of Directors includes non-Executive Directors, who are able to observe progression of project.
- Mersey Gateway Risk Register identifies contractual risks within project agreement and underlines that the balance of risks will be passed back to project team if the project remains 'as is'.

PARTNERSHIPS

Item	Identified risk	Impact (Severity)	Likelihood (Probability)	Unmitigated Risk Score (I x L)	Council Priority Area(s)
9	Ineffective and poorly controlled partnerships with statutory and non-statutory organisations will lead to a lack of accountability and ineffective	3	4	12	A Healthy Halton / Employment Learning and Skills / Children and Young

PARTNERSHIPS

Item	Identified risk	Impact (Severity)	Likelihood (Probability)	Unmitigated Risk Score (I x L)	Council Priority Area(s)
	use of resources resulting in a failure to meet the needs of and improve outcomes for local communities. In particular partnership work could be at risk where funding streams have discontinued			4	People / A Safer Halton / Environment and Regeneration

Risk control measures	Residual score with measures implemented			Timescale / Review frequency	Lead Officer/s
	Impact (Severity)	Likelihood (Probability)	Mitigated Risk Score (I x L)		
<ul style="list-style-type: none"> • Having efficient and effective arrangements with external partners through a shared strategic vision and action plans enables and influences partners to deliver at local levels • Maintaining financial probity with the 'pool' budgets, as appropriate, with partners through effective governance arrangements • Engagement with communities and partners on service priorities in order to identify and design alternative forms of delivery, as appropriate, maximising opportunities for joint working • Collaborating with partners to identify and address community issues 	2	2	4	6 monthly	Chief Executive (David Parr)

Progress Commentary as at 1st September 2017
9. Partnerships

- Mature partnerships, e.g. Health and Wellbeing Board, Children’s Trust, SHP, etc., operate across the Halton footprint continue to provide strategic overview of delivery.
- Reputation and Governance Risks are now managed via the Health and Wellbeing Board as the most senior partnership board, which reflect the Authority guidelines. Also, each thematic partner has their own terms of reference.
- An example of collaboration and coordination within partnerships includes closer working (multi-disciplinary teams) with the Troubled Families, ICART, CAMHS.
- Asset Management Working Group exploring the potential for efficiency savings and improved services through the coordination and sharing of assets with partner organisations and identifying services delivered within a particular area.
- Better Care Fund plan has been implemented and effective governance arrangements are in place to monitor its progress, via the Health and Wellbeing Board.

FRAUD

Item	Identified risk	Impact (Severity)	Likelihood (Probability)	Unmitigated Risk Score (I x L)	Council Priority Area(s)
10	Inadequate control systems lead to an increase in fraud and financial loss	3	3	9	Corporate Effectiveness and Efficiency

Risk control measures	Residual score with measures implemented			Timescale / Review frequency	Lead Officer/s
	Impact (Severity)	Likelihood (Probability)	Mitigated Risk Score (I x L)		
<ul style="list-style-type: none"> The Business Efficiency Board monitors and reviews the adequacy of the Council's anti-fraud and corruption policies and arrangements <p><u>External</u></p> <ul style="list-style-type: none"> The Authority is an active participant in the National Fraud Initiative Fraud team focusses on external fraud committed by users of Council services <p><u>Internal</u></p> <p>The Council maintains an effective system of internal control, which includes:</p> <ul style="list-style-type: none"> Relevant policies and systems, e.g. Procurement Standing Orders, Finance Standing Orders, etc. Rigorous pre-employment checks of new employees Whistleblowing arrangements Anti-Fraud & Corruption Strategy Fraud Response Plan Fraud and bribery awareness training A continuous internal audit of the Council's systems and services 	3	2	6	6 monthly	Strategic Director - Enterprise Community Resources (Ian Leivesley)

Progress Commentary as at 1st September 2017
10. Fraud

- Successful fraud awareness campaign in Autumn 2016. A further campaign is planned for Autumn 2017.
- To strengthen capacity to tackle fraud and corruption the Council has recently combined the internal audit team and the corporate fraud team into a single Audit & Investigations service. This has the benefit of bringing together all the Council's accredited counter fraud specialists into one service and will help further coordinate the Council's strategic approach to managing the risk of fraud and corruption.
- The Council continues to work collaboratively with other authorities in the region to share best practice and to approaches to tackling fraud and corruption.
- Links with other agencies, such as the DWP and the police, have been strengthened through the adoption of a multi-agency approach to investigating serious fraud cases.
- In order to help combat insurance fraud the Council is to subscribe to the Claims and Underwriting Exchange (CUE) database. This is the UK general insurance industry claims and incidents register for Motor, Home, Travel and Personal Injury / Industrial Illness. The database will provide significantly improved management information and assist in highlighting insurance claims where there is an increased risk of fraud.

FUNDING AND INCOME GENERATION

Item	Identified risk	Impact (Severity)	Likelihood (Probability)	Unmitigated Risk Score (I x L)	Council Priority Area(s)
11	Failure to maximise and identify funding opportunities in light of government cuts resulting in a potential challenge of the Councils capacity to delivery its priorities	3	3	9	A Healthy Halton / Employment, Learning and Skills / Children and Young People / A Safer Halton

Risk control measures	Residual score with measures implemented			Timescale / Review frequency	Lead Officer/s
	Impact (Severity)	Likelihood (Probability)	Mitigated Risk Score (I x L)		
<ul style="list-style-type: none"> Continuing to identify funding streams and income generating options through horizon scanning alternative untapped funding opportunities and shared partnerships with 3rd sector, private sector, and other public sector bodies During the budget setting process Directorates identify and prioritise funding requirements biannually including ensuring that there are systems to capture and report when funding comes to an end Corporate Funding Development team has meetings with all Departments to identify funding requirements and signpost to specific funding streams Commercially focussed through establishing trading and income generation possibilities in order to protect and effectively use funds Intelligent procurement processes for spending of goods and services that leads to annual savings targets Corporate procurement practices to be consistently utilised 	2	2	4	6 monthly	All Strategic Directors

Progress Commentary as at 1st September 2017

11. Funding and Income Generation

- The use of the Chest within Procurement is now established for all spending by services for over £1K.
- The Chest assists to reassure that there are competitive processes and drive market prices down. This is delivering an annual savings target.
- External Funding provides information on specific funding streams to both internal and external officers; these are distributed via a range of themed Funding Bulletins, through targeted promotion of funding streams to specific groups and funding searches for specific projects.
- Bi-annual Reports are taken to Management Team and Corporate PPB on funding secured and pipeline projects and priority activity for the Team.
- In 2016-17 the External Funding Team secured £8.01 million.
- A Bid-Writing Manual has been developed; these are being promoted and sold externally with a view to generating external income; in addition, the Team has developed training courses which are now part of the Corporate Training Calendar and external organisations are charged to attend.
- As part of income generation, internal Departments are providing services to external organisations, e.g. ICT to North West Employees, Mersey Travel and Sefton Council.

Version Control Record

Version	Date Created	Date of Amendment:	Nature of Amendment	Date of Next Review:
1.0	13.10.11			
1.1		28.8.12	Progress Commentary	28.3.13
2.0		13.3.13	Reviewed and updated	13.10.13
2.1		20.9.13	Progress Commentary	28.3.14
3.0		31.3.14	Reviewed and updated in line with the Corporate Peer Challenge and the revised Business Planning Process and associated guidance notes	13.10.14
3.1		15.9.14	Progress Commentary	28.3.14
4.0		10.4.15	Reviewed and updated	12.10.15
4.1		10.9.15	Progress Commentary	01.4.16
5.0		01.4.16	Reviewed and updated	01.4.17
5.1		10.9.16	Progress Commentary	01.4.16
6.0		01.4.17	Reviewed and updated	01.9.17

Version	Date Created	Date of Amendment:	Nature of Amendment	Date of Next Review:
6.1		1.9.17	Progress Commentary	01.4.18

Scoring Mechanism

Once the business risks are identified and analysed they are scored by multiplying the impact and likelihood. They will then establish a final score (or significance rating) for that risk:

Risk Score	Overall Rating
12-16	High
6-9	Medium
1-4	Low

Those that have been placed in the red boxes are the primary or **Top Risks** followed by the **medium** and **low** risks.

Measures to control the risks are identified from the following options;

1. Reducing the likelihood; or
2. Reducing the impact; or
3. Changing the consequences of the risks by,
 - Avoidance
 - Reduction
 - Retention
 - Transference; or
4. Devising Contingencies, i.e. Business Continuity Planning

The risks are scored again to establish the effects the measures have once implemented on reducing the risks and identify a score rating for residual risks.

REPORT TO:	Business Efficiency Board
DATE:	22 November 2017
REPORTING OFFICER:	Strategic Director – Enterprise, Community & Resources
PORTFOLIO:	Resources
SUBJECT:	External Audit Update Report
WARDS:	Borough wide

1.0 PURPOSE OF THE REPORT

- 1.1 The purpose of the report is for the Council's external auditors, Grant Thornton, to update the Board on progress made in delivering their responsibilities as the Council's external auditors and to provide a summary of emerging national issues and developments which may be relevant to the work of the Board.

2.0 RECOMMENDATION: That the report be noted.

3.0 SUPPORTING INFORMATION

Grant Thornton will attend the meeting to present the report shown in the Appendix.

4.0 POLICY IMPLICATIONS

None

5.0 FINANCIAL IMPLICATIONS

- 5.1 There are no financial implications arising directly from this report.

6.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES

6.1 Children and Young People in Halton

None.

6.2 Employment, Learning and Skills in Halton

None.

6.3 A Healthy Halton

None.

6.4 A Safer Halton

None.

6.5 Halton's Urban Renewal

None.

7.0 RISK ANALYSIS

This report is for information only. There are no risks arising from it.

8.0 EQUALITY AND DIVERSITY ISSUES

There are no equality and diversity issues arising from this report.

9.0 LIST OF BACKGROUND PAPERS UNDER SECTION 100D OF THE LOCAL GOVERNMENT ACT 1972

None under the meaning of the Act.

Business Efficiency Board Update Halton Borough Council

November 2017

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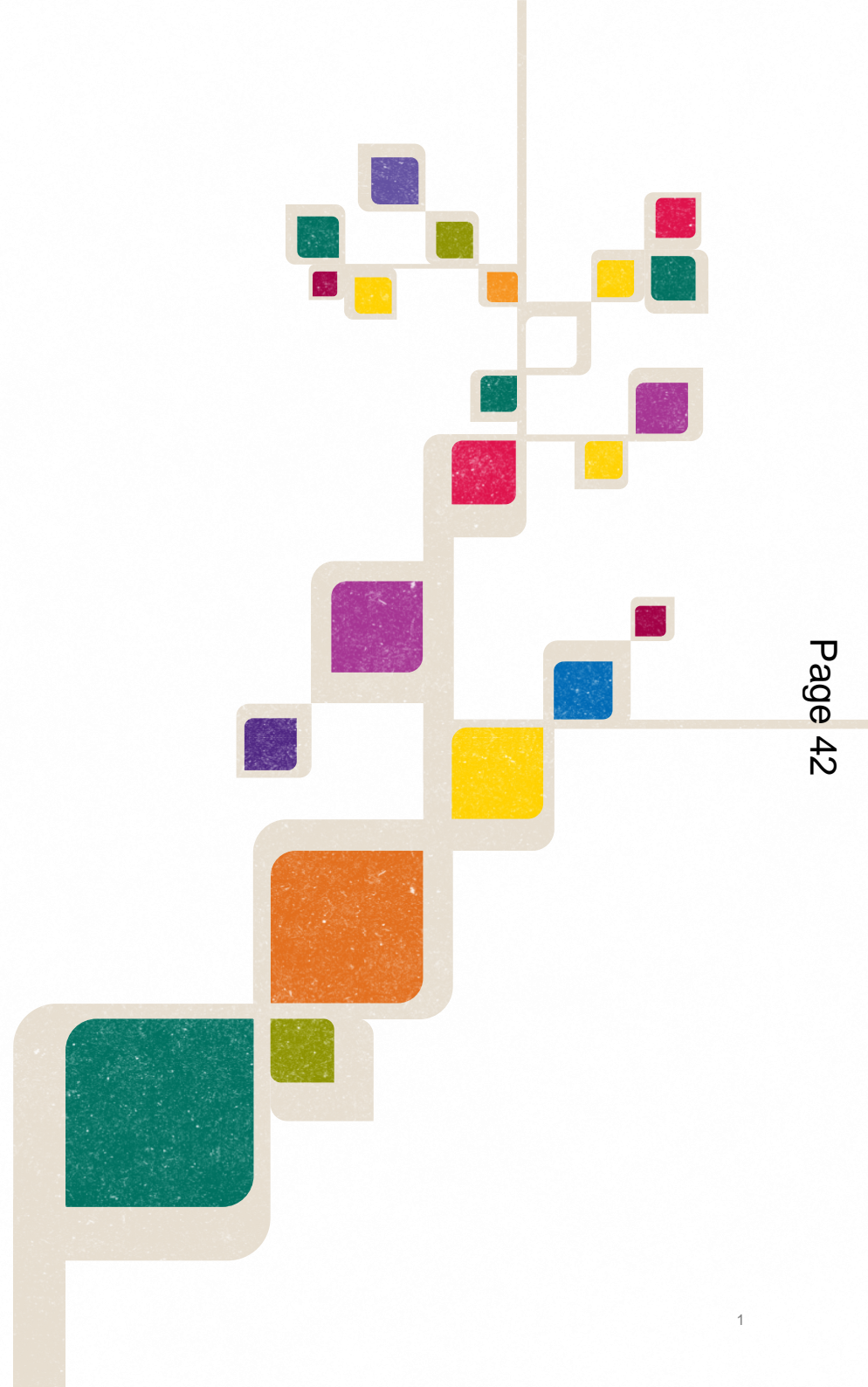
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Patrick McCloskey

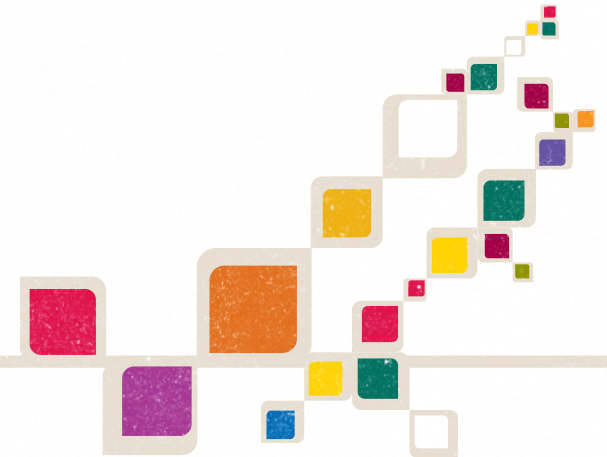
Executive

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The contents of this report relate only to the matters which have come to our attention, which we believe need to be reported to you as part of our audit process. It is not a comprehensive record of all the relevant matters, which may be subject to change, and in particular we cannot be held responsible to you for reporting all of the risks which may affect your business or any weaknesses in your internal controls. This report has been prepared solely for your benefit and should not be quoted in whole or in part without our prior written consent. We do not accept any responsibility for any loss occasioned to any third party acting, or refraining from acting on the basis of the content of this report, as this report was not prepared for, nor intended for, any other purpose.



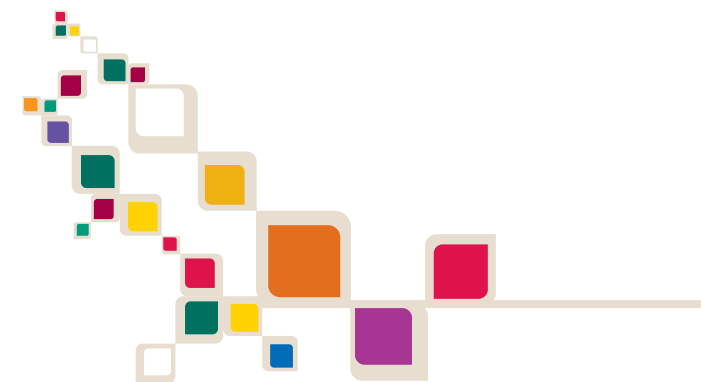
Introduction

This paper provides the Business Efficiency Board with a report on progress in delivering our responsibilities as your external auditors.

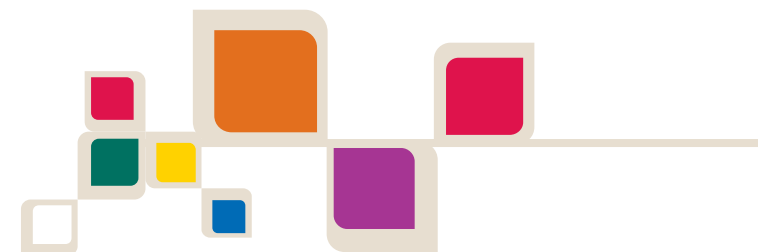
Members of the Business Efficiency Board can find further useful material on our website www.grant-thornton.co.uk, where we have a section dedicated to our work in the public sector. Here you can download copies of our publications and articles, including the reports mentioned in this update along with other items:

- Income generation is an increasingly essential part of providing sustainable local services; <http://www.grantthornton.co.uk/en/insights/the-income-generation-report-local-leaders-are-ready-to-be-more-commercial/>
- Social enterprises are becoming increasingly common vehicles for delivering services that are not an ‘essential’ service for an authority but still important to the local community; <http://www.grantthornton.co.uk/en/insights/a-guide-to-setting-up-a-social-enterprise/>
- Fraud risk, 'adequate procedures', and local authorities; <http://www.grantthornton.co.uk/en/insights/fraud-risk-adequate-procedures-and-local-authorities/>
- Brexit and local government; <http://www.grantthornton.co.uk/en/insights/a-global-britain-needs-more-local-government-not-less/> and <http://www.grantthornton.co.uk/en/insights/brexit-local-government--transitioning-successfully/>

If you would like further information on any items in this briefing, or would like to register with Grant Thornton to receive regular email updates on issues that are of interest to you, please contact either your Engagement Lead or Engagement Manager.

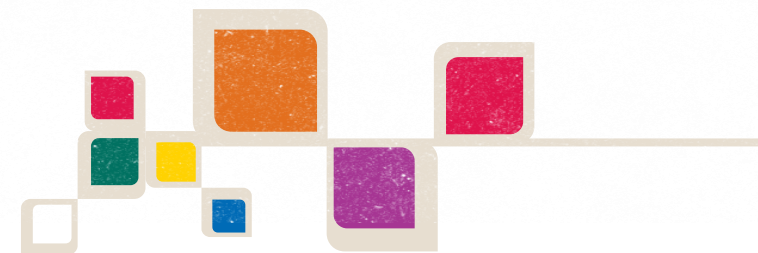


Progress at November 2017



2016/17			
	Planned Date	Complete?	Comments
<p>Annual Audit Letter The Annual Audit Letter is contained within the committee papers and summarises the key findings from our work completing the 2016/17 audit.</p>	October 2017	Yes	The Annual Audit Letter has been agreed with officers and will go to the Executive Board's December meeting.
2017/18			
	Planned Date	Complete?	Comments
<p>Fee Letter We issued a 2017/18 Fee Letter on 30 March 2017. This is the final audit year under the current contract. PSAA has awarded contracts to audit suppliers and is currently consulting on local appointments.</p>	April 2017	Yes	Our fee letter confirmed the planned fee for 2017/18 as £105,294.
<p>Accounts Audit Plan We will issue a detailed accounts audit plan to the Authority setting out our proposed approach to the audit of the Authority's 2017/18 financial statements upon completion of audit planning. Our planning is a risk-based process that continues throughout the course of the audit and we will update the Business Efficiency Board on any significant changes to our planned work as the audit progresses.</p> <p>The statutory deadline for the issue of the 2017/18 opinion is brought forward by two months to 31 July 2018. We are discussing with your officers our plan and timetable to ensure that we complete our work by this earlier deadline.</p>	February 2018	In progress	Our planning processes are underway. The audit plan will be agreed with officers and presented to the February Business Efficiency Board.

Progress at November 2017



2017/18	Planned Date	Complete?	Comments
<p>Interim accounts audit</p> <p>Our interim fieldwork visit plan will reflect the need to complete as much as possible earlier in the audit cycle. Our work will include:</p> <ul style="list-style-type: none"> • review of the Authority's control environment • updating our understanding of financial systems • review of Internal Audit reports on core financial systems • early work on emerging accounting issues • early substantive testing • Value for Money conclusion risk assessment. 	<p>January 2018 – February 2018</p>	<p>Not yet started</p>	<p>We will build upon our knowledge of the Council and tailor our work according. Results of the interim work will be reported in the audit plan.</p>
<p>Final accounts audit</p> <ul style="list-style-type: none"> • proposed opinion on the Authority's accounts • proposed Value for Money conclusion • review of the Authority's disclosures in the consolidated accounts against the Code of Practice on Local Authority Accounting in the United Kingdom 2017/18 	<p>June 2018</p>	<p>Not yet started</p>	<p>The Audit Findings Report will be presented to the July meeting of the Business Efficiency Board and the Auditor's Report will be given by the deadline of 31 July.</p> <p>We will be working with officers with a view to bringing forward the audit of the accounts in line with the revised deadline of 31 July for the 2017-18 financial statements.</p>
<p>Value for Money (VfM) conclusion</p> <p>The scope of our work is unchanged to last year and is set out in the final guidance issued by the National Audit Office in November 2016. The Code requires auditors to satisfy themselves that; "the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources".</p> <p>The guidance confirmed the overall criterion as; "in all significant respects, the audited body had proper arrangements to ensure it took properly informed decisions and deployed resources to achieve planned and sustainable outcomes for taxpayers and local people".</p> <p>The three sub criteria for assessment to be able to give a conclusion overall are:</p> <ul style="list-style-type: none"> • Informed decision making • Sustainable resource deployment • Working with partners and other third parties 	<p>November 2017 – March 2018</p>	<p>Not yet started</p>	<p>We will carry out an initial risk assessment to determine our approach and report this in our Audit Plan. We will report our work in the Audit Findings Report and give our value for money conclusion by the deadline of 31 July 2018.</p>

Technical Matters



Code of Practice on Local Authority Accounting in the United Kingdom 2017/18 and forthcoming provisions for IFRS 9 and IFRS 15

Code of Practice on Local Authority Accounting in the United Kingdom 2017/18

CIPFA/LASAAC has issued the Local Authority Accounting Code for 2017/18. The main changes to the Code include:

- amendment to section 3.1 (Narrative Reporting) to introduce key reporting principles for the Narrative Report
- updates to section 3.4 (Presentation of Financial Statements) to clarify the reporting requirements for accounting policies and going concern reporting
- following the amendments in the Update to the 2016/17 Code, changes to sections 4.2 (Lease and Lease Type Arrangements), 4.3 (Service Concession Arrangements: Local Authority as Grantor), 7.4 (Financial Instruments – Disclosure and Presentation Requirements)

Forthcoming provisions for IFRS 9 and IFRS 15

CIPFA/LASAAC has issued 'Forthcoming provisions for IFRS 9 Financial Instruments and IFRS 15 Revenue from Contracts with Customers in the Code of Practice on Local Authority Accounting in the United Kingdom 2018'. It sets out the changes to the 2018/19 Code in respect of IFRS 9 Financial Instruments and IFRS 15 Revenue from Contracts with Customers. It has been issued in advance of the 2018/19 Code to provide local authorities with time to prepare for the changes required under these new standards.

IFRS 9 replaces IAS 39 Financial Instruments: Recognition and Measurement. IFRS 9 includes a single classification approach for financial assets, a forward looking 'expected loss' model for impairment (rather than the 'incurred loss' model under IAS 39) and some fundamental changes to requirements around hedge accounting.

Technical Matters

Questions:

- Is your Head of Finance aware of the changes to the Code of Practice in 2017/18 and the forthcoming changes to financial instrument accounting and revenue recognition?

IFRS 15 replaces IAS 18 Revenue and IAS 11 Construction Contracts. IFRS 15 changes the basis for deciding whether revenue is recognised at a point in time or over a period of time and introduces five steps for revenue recognition.

It should be noted that the publication does not have the authority of the Code and early adoption of the two standards is not permitted by the 2017/18 Code.

Sector issues



Independent Review of Building Regulations and Fire Safety

Sector Issues

The Government has published the terms of reference for the independent Review of Building Regulations and Fire Safety, commissioned following the Grenfell Tower fire tragedy.

The DCLG press release states:

“This Review will urgently assess the effectiveness of current building and fire safety regulations and related compliance and enforcement issues, with a focus on multi occupancy high rise residential buildings. This will include addressing whether the government’s large-scale cladding system testing programme identified any potential systemic failures.

The Review’s 2 key priorities are to develop a more robust regulatory system for the future and provide further assurance to residents that the buildings they live in are safe and remain safe. While the Review will cover the regulatory system for all buildings, it will have a specific focus on multi occupancy high rise residential buildings.

Dame Judith Hackitt, a qualified engineer with strong regulatory background, is leading the Review and will draw on the experience of local government, industry, the fire sector, international experts and MPs. She will also engage with residents of multi occupancy residential buildings.

The Review will report jointly to Communities Secretary Sajid Javid and Home Secretary Amber Rudd. An interim report will be submitted in autumn 2017 and a final report submitted in spring 2018. The Review will co-operate fully with the Public Inquiry, and Dame Judith Hackitt will review her recommendations in the light of the findings of the Inquiry.”

The terms of reference state that the review will:

- map the current regulatory system (i.e. the regulations, guidance and processes) as it applies to new and existing buildings through planning, design, construction, maintenance, refurbishment and change management;
- consider the competencies, duties and balance of responsibilities of key individuals within the system in ensuring that fire safety standards are adhered to;
- assess the theoretical coherence of the current regulatory system and how it operates in practice
- compare this with other international regulatory systems for buildings and regulatory systems in other sectors with similar safety risks;
- make recommendations that ensure the regulatory system is fit for purpose with a particular focus on multi-occupancy high-rise residential buildings.

The full terms of reference are available at:

<https://www.gov.uk/government/publications/independent-review-of-building-regulations-and-fire-safety-terms-of-reference>

Procurement of external audit services



Sector Issues

Procurement outcome

As a result of the highly successful procurement of auditor services, opted-in Local government and police bodies throughout England will collectively benefit from reduced fees for audit services in 2018/19 compared to 2016/17. Aggregate savings are expected to exceed £6 million per annum, equivalent to a reduction of approximately 18% in the scale fees payable by local bodies.

The results of the process announced on 20 June 2017 involve the award of the following contracts:

- Lot 1 of approx. £14.6 million per audit year was awarded to Grant Thornton LLP;
- Lot 2 of approx. £10.9 million per audit year was awarded to EY LLP;
- Lot 3 of approx. £6.6 million per audit year to awarded to Mazars LLP;
- Lot 4 of approx. £2.2 million per audit year to awarded to BDO LLP;
- Lot 5 of approx. £2.2 million per audit year to awarded to Deloitte LLP; and
- Lot 6 with no guaranteed value of work to awarded to a consortium of Moore Stephens LLP and Scott-Moncrieff LLP.

Contracts were awarded on the basis of most economically advantageous tender with 50% of the available score awarded to price and 50% awarded to quality.

The procurement strategy, agreed by the PSAA Board in December 2016, sets out the basis on which the procurement of audit services was carried out.

Having concluded the procurement, PSAA will commence the process of appointing auditors to opted-in bodies. For more information on the auditor appointment process [click here](#).

Finalising and confirming appointments

The PSAA Board will approve all proposed appointments from 2018/19, following consultation with audited bodies, at its meeting in mid-December. The Board's decision on the appointment of auditors is final. Following Board consideration, we will write to each audited body to confirm their appointment. We plan to send all confirmations on 18 December.

Local Authority 2016/17 Revenue Expenditure and Financing

Sector Issues

DCLG has produced a summary of Local Authorities' 2016/17 provisional revenue spending and financing. It notes that Local government expenditure accounts for almost a quarter of all government spending and the majority of this is through local authority revenue expenditure. The summary is compiled from the Revenue Outturn (RO) returns submitted by all local authorities in England. Coverage is not limited to local councils in England and includes other authority types such as Police and Crime Commissioners and Fire authorities.

The headline messages include:

- Local authority revenue expenditure totalled £93.5 billion for all local authorities in England in 2016-17. This was 1.1% lower than £94.5 billion spent over 2015-16.
- Local authorities are financing more of their expenditure from locally retained income. 40.4% of revenue expenditure was funded through council tax and retained business rates and 57.5% from central government grants. The remaining 2.1% was funded by reserves and collection fund surpluses. These percentages were 38.7%, 60.4% and 0.9% respectively in 2015-16.
- Local authorities used £1.5 billion (6.2%) of the £24.6 billion reserves balance held at the start of the 2016-17.
- Local authorities' use of reserves was £1.1 billion higher in 2016-17 than in 2015-16. Due to changes in their capital programme, £0.5 billion of this increase is due to the Greater London Authority.

The full report is available at:

https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/639755/Revenue_Expenditure_and_Financing_2016-17_Provisional_Outturn.pdf

Did you know....

This data set and many others are included in CFO Insights.

CFO Insights is the Grant Thornton and CIPFA online analysis tool. It gives those aspiring to improve the financial position of their organisation instant access to insight on the financial performance, socio-economic context and service outcomes of theirs and every other council in England, Scotland and Wales.

More information is available at:

<http://www.cfoinsights.co.uk/>

Grant Thornton publications



Setting up a successful social enterprise

Local government continues to innovate as it reacts to ongoing austerity. An important strand of this response has been the development of alternative delivery models, including local authority trading companies, joint ventures and social enterprises.

This report focuses on social enterprises in local government; those organisations that trade with a social purpose or carry out activities for community benefit rather than private advantage. Social enterprises come in a variety of shapes and sizes as they do not have a single legal structure or ownership rule and can adopt any corporate form as long as it has a social purpose.

In this report we explore what social enterprises look like, the requirements for setting one up, how they should be managed to achieve success and how they can be ended.

We have complemented this with a range of case studies providing inspiring ideas from those that have been successful and some lessons learned to take into consideration.

Key findings from the report:

- Austerity continues to be a key driver for change: social enterprises are a clear choice where there is an opportunity to enhance the culture of community involvement by transferring these services into a standalone entity at its centre
- The social enterprise model tends to lend itself more to community services such as libraries, heritage management and leisure, but not exclusively so
- Social enterprises can open up new routes of funding including the ability to be flexible on pricing and access to pro bono or subsidised advice
- Some local authorities have converted existing models into social enterprises; for example where a greater focus on social outcomes has been identified

Striking a balance between financial and social returns

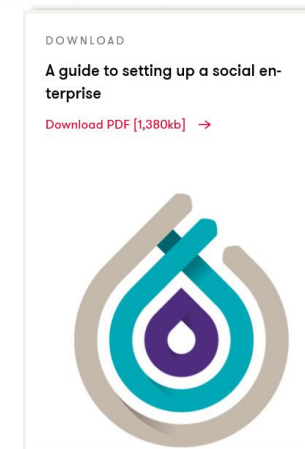
If you are a local authority looking to transition a public service to a social enterprise model certain factors will be key to your success including: leadership, continuing the culture, branding, staff reward and secure income stream.

Download our guide to explore how to handle these factors to ensure success, the requirements for setting up a social enterprise; and how social enterprise can be ended. The guide also showcases a number of compelling case studies from local authorities around England, featuring inspiring ideas from those social enterprises that have been a success; and lessons learned from those that have encountered challenges.

Grant Thornton publications

Questions:

- Have you read our report?
- Have you downloaded our guide?



<http://www.grantthornton.co.uk/en/insights/a-guide-to-setting-up-a-social-enterprise/>

A Manifesto for a Vibrant Economy

Developing infrastructure to enable local growth

Cities and shire areas need the powers and frameworks to collaborate on strategic issues and be able to raise finance to invest in infrastructure priorities. Devolution needs to continue in England across all places, with governance models not being a “one-size-fits all”. Priorities include broadband, airport capacity in the North and east-west transport links.

Addressing the housing shortage, particularly in London and the Southeast, is a vital part of this. There simply is not enough available land on which to build, and green belt legislation, though designed to allow people living in cities space to breath, has become restrictive and is in need of modernisation. Without further provision to free up more land to build on, the young people that we need to protect the future of our economy will not be able to afford housing, and council spending on housing the homeless will continue to rise.

Business rates are also ripe for review – a property-based tax is no longer an accurate basis for taxing the activity and value of local business, in particular as this source of funding becomes increasingly important to the provision of local authority services with the phasing out of the Government’s block grant.

Demographic and funding pressures mean that the NHS no longer remains sustainable, and the integration of health and social care – recognised as critical by all key decision makers – remains more aspiration than reality. .

There is an opportunity for communities to take a more holistic approach to health, for example creating healthier spaces and workplaces and tackling air quality, and to use technology to provide more accessible, cheaper diagnosis and treatment for many routine issues

Finding a better way to measure the vibrancy of places

When applied to a place we can see that traditional indicators of prosperity such as GVA, do not tell the full story. To address this we have developed a [Vibrant Economy Index](#) to measure the current and future vibrancy of places. The Index uses the geography of local authority areas and identifies six broad objectives for society: prosperity, dynamism and opportunity, inclusion and equality, health wellbeing and happiness, resilience and sustainability, and community trust and belonging.

The city of Manchester, for example, is associated with dynamic economic success. While our Index confirms this, it also identifies that the Greater Manchester area overall has exceptionally poor health outcomes, generations of low education attainment and deep-rooted joblessness. These factors threaten future prosperity, as success depends on people’s productive participation in the wider local economy, rather than in concentrated pockets.

Every place has its own challenges and opportunities. Understanding what these are, and the dynamic between them, will help unlock everybody’s ability to thrive. Over the coming months we will continue to develop the Vibrant Economy Index through discussions with businesses, citizens and government at a national and local level.

Guy Clifton – Head of Local Government Advisory

Grant Thornton publications

Question:

- Have you read our manifesto?



<http://www.grantthornton.co.uk/globalassets/1.-member-firms/united-kingdom/pdf/documents/creating-manifesto-vibrant-economy-draft-recommendations.pdf>

The Board: creating and protecting value

Grant Thornton publications

In all sectors, boards are increasingly coming under pressure from both the market and regulators to improve their effectiveness and accountability. This makes business sense given a strong governance culture in the boardroom produces better results, promotes good behaviour within the organisation and drives an organisation’s purpose.

Grant Thornton’s new report ‘The Board: creating and protecting value’ is a cross-sector review of board effectiveness, based on a survey of executives and non-executives from a range of organisations including charities, housing associations, universities, local government, private companies and publically listed companies.

It considers the challenges faced by boards, ways in which they can operate more effectively; and how to strike the right balance between value protection and value creation.

This report uses the DLMA analysis which categorises skills into four areas: Directorship, Leadership, Management and Assurance. This powerful tool provides a framework (see graph 1) with which to evaluate how well an organisation is performing in balance of skills and understanding of roles; and responsibilities between the executive and Board. It helps align risk (value protection) and opportunity (value creation) with overarching strategy and purpose.

Value creation	
Directorship How well do the non-executives: <ul style="list-style-type: none"> design, debate and decide the organisation’s future? inspire and guide the executive to realise the organisation’s purpose? provide support to the executives? 	Leadership How well do the executives: <ul style="list-style-type: none"> Make decisions aligned with realising the organisation’s purpose? Inspire and motivate employees to realise the organisation’s purpose? model the values of the organisation?
Assurance How well do the non-executives: <ul style="list-style-type: none"> monitor financial, compliance and business indicators? ensure appropriate processes are in place to manage risk? have oversight of the executive team? 	Management How well do the executives: <ul style="list-style-type: none"> set goals, creating plans and allocating resources to achieve them? effectively assign roles and responsibilities? Focus on day-to-day tasks and resources needed to deliver strategic aims?
Value protection	

Question:

- Have you read our report?

Source: The Board: Creating and protecting value, 2017, Grant Thornton



<http://www.grantthornton.co.uk/globalassets/1.-member-firms/united-kingdom/pdf/publication/board-effectiveness-report-2017.pdf>

International Consortium on Governmental Financial Management

Introduction

Grant Thornton and the International Consortium on Governmental Financial Management (ICGFM) partner every other year to perform an international survey of Public Financial Leaders.

In 2015 the theme was innovation in public financial management. This year's survey has been designed to identify and describe emerging issues around transparency and citizen engagement – building on the themes highlighted in the 2015 report.

The insights will be published in a report later in 2017 and we would be delighted if you were able to spend some time completing the brief on-line questionnaire which can be found [here](#). Your Audit Manager will be able to provide you with a link to the survey if required.

Please note that the ICGFM and Grant Thornton will not identify, or attribute thoughts and quotations to, individual survey respondents in the final 2017 report. This preserves your anonymity, so please respond freely, honestly and openly.

We have again partnered with the ICGFM to survey Financial Leaders

Question:

- Have you completed the ICGFM survey on transparency and citizen engagement?





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REPORT TO: Business Efficiency Board

DATE: 22 November 2017

REPORTING OFFICER: Operational Director – Finance

PORTFOLIO: Resources

SUBJECT: Fraud & Corruption Update Report

WARD(S): Borough-wide

1.0 PURPOSE OF REPORT

1.1 The Business Efficiency Board is responsible for monitoring and reviewing the adequacy of the Council's anti-fraud and anti-corruption arrangements. The purpose of this report is to update the Board with details of developments in regard to those arrangements.

2.0 RECOMMENDATION: That

- 1) the fraud and corruption update be received;**

- 2) the Board recommends that the amended Anti-Fraud, Bribery and Corruption Policy and the Fraud Response Plan are incorporated into the next update of the Council Constitution; and**

- 3) the Board approves the update to the Council's Fraud Sanction and Prosecution Policy.**

3.0 SUPPORTING INFORMATION

3.1 This report provides details of:

- Reported fraud and corruption from 2016/17;
- A summary of the whistleblowing complaints received;
- A summary of the results from the 2016/17 National Fraud Initiative;
- Developments in the Council's counter fraud and corruption arrangements.

4.0 REPORTED FRAUD & CORRUPTION 2016/17

4.1 The level of identified fraud in Halton remains relatively low compared to other authorities of a similar size and profile. However, the fraud risks faced by the Council are largely the same as those faced by other authorities delivering the same services and functions.

4.2 The Council faces fraud risks both internally and from members of the public. The main areas of the Council's business that are susceptible to fraud and corruption are:

- Insurance claims
- Procurement
- Accounts payable
- Council Tax - Single Person Discount
- Council Tax Reduction Scheme
- Payroll / Pensions / Recruitment
- Direct Payments
- Adult Social Care – Financial Assessments
- Business Rates
- Grants to individuals / organisations
- Cash handling
- Expenses
- Blue Badges

4.3 A summary of the frauds detected / prevented in 2016/17 is summarised in the table below:

Fraud Type	No.	Value (£000)	Outcome
Insurance	4	75	Claims rejected - No actual loss
Procurement (Mandate fraud)	1	238	Attempt to fraudulently amend supplier bank details prevented – No actual loss
Direct Payments	3	212	Investigations ongoing (direct payments suspended in two of the cases)
Adult Social Care	3	100	Financial abuse / deprivation of capital resulting in undercharging for social care services
Council Tax Reduction	4	3	Overpayments being recovered
Council Tax SPD	113	33	Council tax bills amended and sums owed being recovered
Business Rates	2	364	Business rate avoidance schemes – Recovery action taken
School Admission Fraud	5	N/A	Applications rejected
Other	4	2	Includes abuse of flexi-scheme, computer misuse during working hours, petty cash fraud

4.4 As can be seen from the summary, the Council's control systems have been effective in preventing a number of attempted frauds of substantial values. Where frauds are successfully perpetrated and

detected recovery action is taken wherever possible to minimise any loss to the Council.

- 4.5 Details of the above frauds have been reported to CIPFA in their annual Fraud and Corruption Tracker which is used to inform the national picture relating to fraud and corruption.

5.0 WHISTLEBLOWING

- 5.1 The Council operates a Whistleblowing Policy (Confidential Reporting Code) that allows employees, agency workers and contractors to raise any concerns confidentiality through a variety of channels. All complaints received are assessed and further investigations undertaken where appropriate.
- 5.2 Six whistleblowing complaints were received during 2016/17. The following table summarises the nature of the complaints, the action taken and the outcome.

Allegation	Action taken	Outcome
Members of an employee's family attended a school trip and benefitted personally	Investigated	No case to answer
Abuse of a corporate credit card	Investigated	Employee resigned
Officer using the Internet for personal use during working hours	Investigated	Resulted in disciplinary action
Dignity at work issue	Investigated	No case to answer
Abuse of the flexi-scheme	Investigated	Resulted in disciplinary action
Inappropriate use of social media	Investigated	Employee dismissed

- 5.3 The Council also operates a confidential reporting system through which members of the public can submit any concerns relating to fraud, misconduct or other issues. This is actively promoted each year during the annual fraud awareness campaigns that take place each November.

- 5.4 In 2016/17, 58 referrals were received. A summary of the referrals is provided below:

- 41 referrals related to either Housing Benefit, Disability Living Allowance, Universal Credit, Working Tax Credits and were referred to the Single Fraud Investigation Service (SFIS) operated by the DWP
- 13 referrals related to Council Tax / Council Tax Reduction (ten of which related to Single Person Discounts)

- Two referrals related to Blue Badges
- One referral related to Business Rates
- One related to alleged tax evasion and was referred to HMRC

5.5 All referrals received are assessed and investigations undertaken where sufficient information is provided. The outcomes from these investigations have been included in the 2016/17 fraud figures provided earlier in this report.

6.0 NATIONAL FRAUD INITIATIVE 2016/17

6.1 The National Fraud Initiative (NFI) is a sophisticated data matching exercise which matches electronic data within and between participating bodies to prevent and detect fraud. NFI started in 1996 and was conducted under statutory powers by the Audit Commission until it was disbanded in March 2015. NFI is now managed by the Cabinet Office.

6.2 The Council submits a range of datasets which are matched as part of the NFI exercise. The datasets included in the current exercise are set out below:

- Payroll
- Pensions
- Trade creditors' payment history
- Trade creditors' standing data
- Housing (current tenants) and right to buy
- Housing right to buy
- Housing waiting lists
- Housing benefits (provided by the DWP)
- Council tax
- CTRS
- Electoral register
- Students eligible for a loan (provided by the SLC)
- Private supported care home residents
- Concessionary travel passes
- Blue badges
- Insurance claimants
- Market traders
- Taxi drivers
- Personal alcohol licences
- Personal budget (direct payments)

6.3 The 2016/17 exercise is still in progress with investigations continuing into the matches received. Some of key highlights are summarised below:

- The Council received a total of 4,839 matches from the general NFI exercise of which 1,581 were matches

‘recommended’ (i.e. high priority matches) for further investigation.

- As at November 2017, the Council had investigated 2,648 matches with 39 queries ongoing.
- Savings identified to date relating to Housing Benefit and Council Tax Reduction matches amount to £9,657.
- A separate report identified 2,660 matches between the Council Tax Single Person Discount records and the Electoral Register. Each of these has been investigated resulting in 132 accounts being amended providing an increase in Council Tax liability amounting to £43,215.
- 12 cases progressed to formal investigations, of which two remain ongoing.
- The Council has also recently received a further report involving matches between Council Tax and other datasets. This includes 1788 matches, none of which are ‘recommended’ matches. Sample checking of this report is underway to determine whether it is worth investigating further.

7.0 FRAUD RELATED POLICIES

7.1 Fraud is highlighted in the Corporate Risk Register as one of the key risks faced by the Council. To mitigate this risk the Council has developed a comprehensive suite of linked policies, which include:

- Anti-Fraud, Bribery and Corruption Policy
- Fraud Response Plan
- Fraud Sanction and Prosecution Policy

7.2 The Anti-Fraud, Bribery and Corruption Policy forms part of the Council Constitution. An updated copy of the Policy is attached at Appendix A to this report. The policy sets out the Council’s commitment to tackling fraud and corruption and explains the roles and responsibilities of various stakeholders. The attached document contains proposed revisions to reflect changes in legislation and changes in roles and job titles following Council restructuring.

7.3 The Fraud Response Plan also forms part of the Council Constitution. An updated copy of the Plan is included at Appendix B. The Plan explains how concerns relating to potential fraud and corruption can be reported and how the Council will respond. The attached document contains proposed revisions to reflect the introduction of the Single Fraud Investigation Services and changes in roles and job titles following Council restructuring.

7.4 The Council’s Fraud Sanction and Prosecution Policy is attached at Appendix C. This Policy sets out the Council’s approach to utilising the range of sanctions available in order to deter fraud, bribery and any

other associated offences. The Policy has been updated to reflect changes in the Council's legal powers following the transfer of responsibility of Housing Benefit fraud investigation to the Single Fraud Investigation Service.

8.0 POLICY, FINANCIAL AND OTHER IMPLICATIONS

- 8.1 The responsibilities of public sector entities in relation to the prevention and detection of fraud and error are set out in statute, standards and other guidance. Local authorities also have a statutory duty to make arrangements for the proper administration of their financial affairs.
- 8.2 The report provides details of proposals to update the Anti-Fraud, Bribery and Corruption Policy, Fraud Response Plan and the Fraud Sanction and Prosecution Policy.
- 8.3 There are no direct financial implications arising from this report. However, the report provides details of the value of fraud identified by the Council in 2016/17.

9.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES

9.1 Children and Young People in Halton

The maintenance of an effective framework to minimise the risk of fraud and corruption contributes to the achievement of all the Council's priorities.

9.2 Employment, Learning and Skills in Halton

See 9.1

9.3 A Healthy Halton

See 9.1

9.4 A Safer Halton

See 9.1

9.5 Halton's Urban Renewal

See 9.1

10.0 RISK ANALYSIS

This report highlights specific actions that the Council has already taken, and continues to take, to minimise the risk of fraud. Failure to maintain effective counter fraud measures would result in the Council being susceptible to an increased risk of financial loss.

11.0 EQUALITY AND DIVERSITY ISSUES

None.

**12.0 LIST OF BACKGROUND PAPERS UNDER SECTION 100D OF THE
LOCAL GOVERNMENT ACT 1972**

None.

Anti-Fraud, Bribery & Corruption Policy**1 Introduction**

- 1.1 Halton Borough Council (the Council), has a duty to ensure that it safeguards the public money for which it is responsible. The Council expects the highest standards of conduct and integrity from all that have dealings with it, including employees, elected members, contractors, volunteers and the public.
- 1.2 The Council is committed to the elimination of fraud and corruption and to ensuring that all activities are conducted ethically, honestly and to the highest possible standard of openness and accountability so as to protect public safety and public money.

2 Policy Statement

- 2.1 The Council has a zero tolerance approach to fraud, bribery and corruption. This Policy outlines how the Council delivers an effective approach to managing the risk of fraud, bribery and corruption.
- 2.2 The aim of this Policy is to:
- Help prevent fraud, bribery and corruption;
 - Promote early detection and ensure its effective investigation;
 - Apply sanctions where appropriate and
 - Ensure the recovery of any financial loss where possible.

3 Scope

- 3.1 The responsibility to control the risk of fraud, bribery and corruption occurring resides at all levels of the organisation.
- 3.2 This Policy applies to all employees and elected members. For the purpose of this Policy the term 'employee' refers to all full-time and part-time employees, temporary employees, agency workers, contractors and consultants.
- 3.3 This Policy should be read in conjunction with the Fraud Response Plan, Confidential Reporting Code (Whistleblowing Policy) and the Fraud Sanction and Prosecution Policy.

4 Definitions

- 4.1 The following definitions can be found at Appendix 1.
- Fraud
 - Bribery
 - Corruption
 - Money Laundering

5 Aims & Objectives

- 5.1 In ensuring that necessary steps are taken to ensure that the public's assets and interests are protected, the Council will:
- Actively seek out instances of fraudulent and corrupt practices and pursue the perpetrators to the full extent of the law;
 - Encourage people with concerns about potential fraud, bribery and corruption to inform the Council of their suspicions;
 - Treat complaints of potential fraud, bribery and corruption positively, fairly and equitably;
 - Regularly review its own procedures to ensure they offer effective protection of the Council's interests and reputation.
- 5.2 Delivery of these aims and objectives requires the establishment, communication and maintenance of:
- Top level commitment to prevent fraud, bribery and corruption;
 - An anti-fraud, bribery and corruption culture;
 - Supporting policies and strategies;
 - Proportionate procedures to prevent fraud, bribery and corruption;
 - Reporting and investigation arrangements;
 - Access to information and publicity;
 - Communication and awareness training.

6.0 CULTURE

- 6.1 The prevention and detection of fraud, bribery and corruption and the protection of public money are responsibilities of everyone, both internal and external to the organisation. The Council's elected members and employees play an important role in creating and maintaining this culture. They are positively encouraged to raise concerns regarding fraud and corruption, immaterial of seniority, rank or status, in the knowledge that such concerns will, wherever possible, be treated in confidence. The public also has a role to play in this process and should inform the Council if they feel that fraud, bribery or corruption may have occurred.
- 6.2 The Council will ensure that any allegations received, including by anonymous letter or telephone call, will be taken seriously and investigated in an appropriate manner. The Council has a Confidential Reporting Code (Whistleblowing Policy) that sets out the approach to dealing with these types of allegation in more detail.
- 6.3 The Council will deal firmly with those who defraud or attempt to defraud the Council or who are corrupt, or where there has been financial malpractice. Any sanctions applied will be in compliance with the Council's Fraud Sanction and Prosecution Policy and or the Council's Disciplinary Policy.
- 6.4 When fraud or corruption has occurred due to a breakdown in the Council's systems or procedures, management will ensure that appropriate improvements in systems of control are implemented in order to prevent a recurrence.

7 Responsibilities

- 7.1 All elected members, employees, consultants, contractors, service users and any other external partner organisations play a key role in the prevention and detection of fraud and corruption. They all have responsibility for ensuring they comply with the Council's policies, procedures and controls, which are intended to prevent and or identify fraud and corruption within the Council.
- 7.2 The Council expects all elected members, employees, consultants, contractors, service users and any other external and partner organisations to uphold the highest standards of integrity in their dealings for, and on behalf of the Council.
- 7.3 Key officers and service areas within the Council have specific responsibilities for the prevention, detection, and investigation of fraud and corruption. The responsibilities for the following officers and service areas can be found detailed at Appendix 2.

8. Reporting and Review

- 8.1 An annual report providing an update on fraud and corruption matters will be presented to the Business Efficiency Board, which is responsible for monitoring and reviewing the adequacy of the Council's anti-fraud and corruption policies and arrangements.
- 8.2 This Policy forms part of the Council Constitution and is therefore subject to annual review. Any significant revisions will however be reviewed and endorsed by the Business Efficiency Board.

Definitions

Fraud

Fraud can be broadly described as acting dishonestly with the intention of making a personal gain or a gain for another, or inflicting a loss (or a risk of loss) on another; this includes but is not limited to:

- Dishonestly making a false representation
- Dishonestly failing to disclose to another person, information which they are under a legal duty to disclose
- Committing fraud by abuse of position, including any offence as defined in the Fraud Act 2006.

Bribery

The Bribery Act 2010 defines bribery as ‘the inducement for an action which is illegal, unethical or a breach of trust. Inducements can take the form of gifts, loans, fees, rewards or other advantages whether monetary or otherwise’.

There are four key offences under the Bribery Act 2010:

- Offence of bribing another person
- Being bribed
- Bribery of foreign public officials
- Failure of commercial organisation to prevent bribery

Bribing another person; offences are committed where a person:

- Offers, promises or gives a financial, or other advantage to another person, and intends the advantage to induce a person to perform improperly a relevant function, or activity or to reward a person for the improper performance of such a function or activity or
- Offers, promises or gives a financial or other advantage to another person and knows or believes that the acceptance of the advantage would itself constitute the improper performance of a relevant function or activity

Being bribed; offences are committed where a person:

- Requests, agrees to receive or accepts a financial or other advantage intending that, in consequence, a relevant function or activity should be performed improperly
- Requests, agrees to receive or accepts a financial or other advantage and the request, agreement or acceptance itself constitutes the improper performance of the person of a relevant function or activity
- Requests, agrees to receive or accepts a financial or other advantage as a reward for the improper performance of a relevant function or activity; or

- In anticipation of or in consequence of the person requesting, agreeing to receive or accepting a financial or other advantage, a relevant function or activity is performed improperly

Bribery of foreign public officials; offences are committed where a person:

- Intends to influence a foreign official in their official capacity and intends to obtain or retain business or an advantage in the conduct of business; or
- Offers, promises or gives any financial or other advantage to a foreign public official

Failure of commercial organisation to prevent bribery; a relevant commercial organisation is guilty of an offence:

- If a person associated with the organisation bribes another person intending to obtain or retain business for the organisation or to obtain or retain an advantage in the conduct of business for the organisation and the organisation fails to take reasonable steps to implement adequate procedures to prevent such.

Corruption

Corruption can be defined as the misuse of public power for private gain, by those in positions of power, such as Council officers or elected members.

Corruption can incorporate many types of dishonest behaviours including offering, giving, soliciting or accepting of an inducement or reward, which may influence the action of any person, and misuse of public assets.

Money Laundering

Money laundering is the process by which criminally obtained money or other assets (criminal property) are exchanged for 'clean' money or other assets with no obvious link to their criminal origins. It also covers money, however come by, which is used to fund terrorism. Money laundering takes many forms including:

- Handling the proceeds of crimes such as theft, fraud and tax evasion;
- Handling stolen goods;
- Being knowingly involved in any way with criminal or terrorist property;
- Entering into arrangements to facilitate laundering criminal or terrorist property.

The Council is required to ensure that effective anti-money laundering controls and monitoring are in place to prevent the Council from being used for money laundering.

Responsibilities

Chief Executive

The Chief Executive has overall responsibility for the operations and activities of the Council. This includes overall responsibility to ensure that the Council's arrangements in respect of fraud, bribery and corruption are adequate and effective.

Business Efficiency Board

The Business Efficiency Board is responsible for monitoring and reviewing the adequacy of the Council's anti-fraud, bribery and corruption arrangements.

Strategic Directors

Strategic Directors will establish and maintain sound internal control systems, procedures and records within their areas of responsibility. The system of internal control should be designed to respond to and manage the whole range of risks which the Council faces, including minimising the scope for fraud, bribery and corruption.

Strategic Directors should immediately inform Internal Audit if they become aware of, or suspect, any matter that may indicate fraud, bribery or corruption.

Operational Director - Finance

The Operational Director of Finance has a statutory responsibility under Section 151 of the Local Government Act 1972 to make sure that proper arrangements are made for the Council's affairs. As such, the Operational Director of Finance has the key role of ensuring that proper arrangements are in place in respect of fraud, bribery and corruption.

In accordance with the Accounts & Audit Regulations 2015, the Operational Director - Finance, as the Responsible Financial Officer, must determine the financial control system which includes measures to enable the prevention and detection of inaccuracies and fraud.

Divisional Manager - Audit, Procurement and Operational Finance

The Divisional Manager - Audit, Procurement and Operational Finance is delegated the role of Chief Audit Executive as defined in the Public Sector Internal Audit Standards. In accordance with this role, the post holder is responsible for reviewing how the Council manages fraud, bribery and corruption risks and ensuring that the potential for these to occur is evaluated.

The Divisional Manager - Audit, Procurement and Operational Finance is also responsible for establishing, maintaining, reviewing and monitoring the:

- Anti-Fraud, Bribery & Corruption Policy,
- Fraud, Bribery & Corruption Risk Assessment
- Fraud Response Plan

- Fraud Sanction and Prosecution Policy

The Divisional Manager - Audit, Procurement and Operational Finance will also advise the Business Efficiency Board on matters relating to fraud, bribery and corruption.

Investigations Team

The Investigations Team will liaise with the Single Fraud Investigation Service (SFIS), managed by the Department for Works & Pensions, and ensure that any Housing Benefit fraud is reported to SFIS for investigation.

The Investigations Team is responsible for ensuring investigations are conducted into suspected fraud or irregularity. They will liaise with Chief Officers, the Monitoring Officer, Human Resources, Legal Services, employees, other agencies and the Police as appropriate.

The Investigations Team will plan, co-ordinate and report on the Council's participation in the National Fraud Initiative.

Internal Audit

Internal Audit will assist in the detection and prevention of fraud, bribery and corruption by examining and evaluating the effectiveness of controls in line with the annual Internal Audit Plan.

Internal Audit will assist the Investigations Team in conducting investigations where appropriate.

Managers

Managers are responsible for assessing risks to their service area and ensuring that an adequate system of internal control is effectively maintained to mitigate all risks, including minimising the scope for fraud, bribery and corruption.

Managers are responsible for ensuring all employees in their service area adhere to this Policy and all associated policies and procedures and have undertaken all relevant training.

Managers have a responsibility to ensure that all suspected irregularity is reported to Internal Audit in a timely manner.

Employees and Elected Members

Employees and elected members are responsible for complying with this Policy and all associated policies and procedures, and for reporting any suspected irregularities, corruption and money laundering to an appropriate person as detailed in the Council's Confidential Reporting Code (Whistleblowing Policy).

Fraud Response Plan

1. Introduction

- 1.1 Halton Borough Council is committed to the highest possible standards of propriety and accountability in all its affairs. It is determined to develop a culture of honesty and opposition to fraud and corruption.
- 1.2 In line with this commitment, the Anti-Fraud, Bribery & Corruption Policy outlines the principles the Council is committed to in relation to preventing, reporting and managing fraud and corruption.
- 1.3 The Fraud Response Plan reinforces the Authority's approach by:
- Defining the types of activity that would require the implementation of this plan;
 - Setting out how employees or members of the public can voice their concerns about suspected fraud and corruption;
 - Outlining how the Council will deal with such complaints.
- 1.4 This Plan is one of a suite of documents that collectively constitute the policies of the Council in relation to anti-fraud and anti-corruption. The other key documents include:
- Anti-Fraud, Bribery & Corruption Policy
 - Local Code of Corporate Governance
 - Finance Standing Orders
 - Procurement Standing Orders
 - Member Code of Conduct
 - Employee Code of Conduct
 - Confidential Reporting Code (Whistleblowing Policy)
 - Fraud Sanction and Prosecution Policy

2. Defining Fraud and Corruption

- 2.1 The Fraud Response Plan is intended to be implemented where suspicions of fraud or corruption have been raised:

Fraud is defined as:

Acting dishonestly with the intention of making a personal gain or a gain for another, or inflicting a loss (or a risk of loss) on another; this includes but is not limited to:

- *Dishonestly making a false representation*
- *Dishonestly failing to disclose to another person, information which they are under a legal duty to disclose*
- *Committing fraud by abuse of position, including any offence as defined in the Fraud Act 2006.*

Corruption is defined as:

The offering, giving, soliciting or acceptance of an inducement or reward, which may influence the action of any person.

2.2 Fraudulent or corrupt acts may therefore include:

Financial issues

Where individuals or organisations fraudulently obtain money or a financial gain from the Council, (e.g. insurance claims, Council Tax Single Person Discounts)

Asset issues

Where Council assets are misappropriated or used for personal use (e.g. theft of Council equipment, information or materials)

Accounting issues

Where employees falsify or alter accounting or other records (e.g. unauthorised amendment of financial records or timesheets)

Other issues

Activities undertaken by officers or elected members which may:

- Be unlawful;
- Contravene Standing Orders or Council policies,
- Fall below established standards or practices, or amount to improper conduct.

2.3 This is not an exhaustive list. Advice regarding the seriousness of any concerns can be obtained from the Divisional Manager – Audit, Procurement & Operational Finance.

3. Reporting suspected fraud and corruption

3.1 Any officer shall immediately report to the Divisional Manager – Audit, Procurement & Operational Finance, either directly or through line management, or via the Council's Confidential Reporting Code, any circumstances which suggest the possibility of financial irregularity or loss. The circumstances will be reviewed and the necessary action will be taken by way of investigation, report, sanction and recovery.

3.2 The Council's Confidential Reporting Code is intended to encourage and enable employees to raise serious concerns within the Council. This policy document makes it clear that concerns may be raised without fear of victimisation, subsequent discrimination or disadvantage. The policy applies to all employees and those contractors working for the Council on Council premises, e.g. agency staff, builders, drivers, consultants. It also covers suppliers and those providing services under a contract with the Council in their own premises, e.g. care homes.

3.3 The Council's Confidential Reporting Code provides details as to how concerns of fraud or corruption may be reported:

- Operational Director and Monitoring Officer (Legal and Democratic Services);

- Strategic Director – Enterprise, Community & Resources
- Divisional Manager – Audit, Procurement & Operational Finance
- Chair of the Standards Committee (who can be contacted by a letter addressed to the Chair of the Standards Committee and sent to the Municipal Building, Kingsway, Widnes, WA8 7QF).

4. Investigating suspected fraud and corruption

- 4.1 The Single Fraud Investigation Service of the DWP investigates and prosecutes Social Security welfare benefits and tax credit fraud. As a result, the Council will only complete investigation of Housing Benefit fraud when there are joint working arrangements agreed between the DWP and the Council.
- 4.2 For non-benefit related matters, the decision as to whether or not an investigation is warranted will be made by the Divisional Manager – Audit, Procurement and Operational Finance.
- 4.3 The action taken by the Council will depend on the nature of the concern. The matter raised may be investigated internally or referred directly to the Police.
- 4.4 All internal investigations will normally be led by the Audit and Investigations Team, and each case will be judged on its merit. The purposes of any investigation shall be to:
- Establish the facts of any suspected fraud in order to inform decisions regarding further action;
 - Clear innocent persons of any suspicion;
 - Enable the recovery of losses;
 - Assist with the prosecution and sanction of offenders;
 - Improve systems and controls to prevent and deter fraud and corruption in the future.
- 4.5 Investigations will be assigned to a lead officer who is suitably qualified and experienced. The officer will ensure that the investigation is conducted impartially and objectively, and will, as appropriate:
- Determine and plan the resources needed for the investigation;
 - Carry out the investigation in a timely manner ensuring that all allegations are properly investigated and reported on;
 - Comply with all relevant statutory requirements, codes of practice, and the ethical standards of relevant professional bodies;
 - Ensure that the identity of the person raising the concern is protected wherever possible;
 - Ensure that all evidence obtained is properly recorded and retained securely;

- Liaise as appropriate with the Operational Director (Legal and Democratic Services), Insurance Manager, the Police or other relevant agencies as required;
- Assist management in implementing the Council's disciplinary procedures;
- Advise and assist management in implementing improved procedures where necessary.

4.6 Where an investigation requires 'directed surveillance' or uses a 'covert human intelligence source', the investigating officer(s) must ensure that the investigation is undertaken in accordance with the Authority's RIPA policy. Any such surveillance may only be undertaken after the appropriate authorisation has been obtained by an officer with delegated powers under the policy.

4.7 At the conclusion of the investigation, the investigating officer(s) will produce a report setting out all of the facts relating to the case. The report shall be submitted to the Divisional Manager – Audit, Procurement and Operational Finance to determine how the matter should be progressed to a resolution. Dependent upon the circumstances of the case this decision may be taken in conjunction with the Strategic Director – Enterprise, Community & Resources, Operational Director (Legal and Democratic Services), Operational Director – Finance or the Chief Executive.

5. Recovery and Sanctions

5.1 Where an investigation indicates fraud or corruption, the Council will use the full range of sanctions available to it, including criminal prosecution, civil recovery, internal discipline and referral to other law enforcement agencies and professional bodies in order to deter fraud, bribery and any other associated offences.

5.2 The Council's disciplinary procedures will be used where the outcome of an investigation indicates improper behaviour. This may be in addition to any other recovery action or sanctions. Referral to the Police will not prohibit action under the disciplinary procedure.

6. Review of the Fraud Response Plan

The Fraud Response Plan will be reviewed and updated as required to reflect new legislative requirements, professional developments and any other relevant matters.

Fraud Sanction and Prosecution Policy**1. Policy Statement**

- 1.1 Halton Borough Council (the Council) will use the full range of sanctions available to it in order to deter fraud, bribery and any other associated offences. These sanctions may include criminal prosecution, civil recovery, internal discipline and referral to professional bodies. The Council will utilise its own Legal Services or agent solicitors and the Crown Prosecution Service to conduct prosecutions where appropriate. The Council will refer matters to the police and other law enforcement agencies or regulators where appropriate and support those agencies in bringing proceedings.

2. Introduction

- 2.1 The Council's Anti-Fraud, Bribery and Corruption Policy sets out the Council's aims and objectives with regard to tackling fraud and associated offences. The Council will seek the strongest possible sanction against any individual or organisation that defrauds, or seeks to defraud the Council. The use of sanctions will be governed by this policy and the principles of the policy shall apply equally to any fraud against the Council or against funds for which the Council has responsibility.
- 2.2 The objectives of this policy are:
- To ensure that the Council applies a full range of sanctions in a just and consistent manner;
 - To ensure that sanctions are applied in an effective and cost efficient manner;
 - To ensure that the sanction decision making process is stringent, robust and transparent.
- 2.3 This policy provides a framework to ensure the most appropriate resolution to a case is reached. The sanction decision will have regard at all times to the Council's Anti-Fraud, Bribery and Corruption Policy objectives, the individual circumstances of each person concerned and the overall impact of the sanction to both the individual and the community.
- 2.4 A range of sanctions are available to the Council. These include disciplinary action, civil recovery action, criminal proceedings and civil penalties. In appropriate cases the Council may take more than one form of action. For example, if an employee defrauds the Council, disciplinary action, prosecution and civil recovery action may all be taken.
- 2.5 When considering a case for prosecution it is generally accepted that there are two "tests" to be applied – the evidential test and the public interest test. These

are currently set out in the Code for Crown Prosecutors 2013. The Evidential Stage test must be considered prior to the Public Interest Stage.

3. Evidential Stage Test

- 3.1 Investigators and prosecutors must be satisfied that there is sufficient evidence to provide a realistic prospect of conviction against each suspect on each charge. They must consider what the defence case may be, and how it is likely to affect the prospects of conviction. A case which does not pass the evidential stage must not proceed, no matter how serious or sensitive it may be. The evidence must be acquired in a form which can be used by the court and be admissible and there must be enough evidence to form a realistic prospect of conviction.
- 3.2 In order to ensure that a “realistic prospect of conviction” exists, Investigation Officers will at all times ensure that investigations are conducted in accordance with all relevant legislation and Codes of Practice with regard to evidence gathering, interviewing and rules of disclosure.
- 3.3 The evidence gathered will be examined in the first instance by the investigator and their manager. When both are satisfied that sufficient evidence exists to successfully prosecute and that the Public Interest Stage is also satisfied the case file will be passed on to either the Council’s Legal Services, agent solicitors, or the Crown Prosecution Service. All prosecutors will then apply their own inspection of the evidence to ensure that both tests are met. Alternatively the case file may be passed to the police, other law enforcement agencies or regulators if appropriate.

4. Public Interest Test

- 4.1 A prosecution will usually take place unless the prosecutor is sure that public interest factors tending against prosecution outweigh those tending in favour. The more serious the offence or the offender’s record of criminal behaviour, the more likely it is that a prosecution will be required in the public interest. Aggravating and mitigating factors will be taken into consideration when deciding on the appropriate sanction as set out in the Code for Crown Prosecutors.

5. Sanctions Available

- 5.1 Legislation enables the Council to apply formal sanctions where appropriate these include:
- Imposing a financial penalty where a person has supplied incorrect information or failed to notify the Council of a change of circumstances.
 - Offering a financial penalty as an alternative to a prosecution, or
 - Instigating prosecution proceedings.

The Council will only apply a formal sanction where permitted by certain legislation. Cases may however be referred to the police or other law enforcement agencies for investigation. This may subsequently result in referral to the Crown Prosecution Service or other prosecutor.

5.2 **Penalty as Alternative to Prosecution**

5.2.1 A financial penalty can be offered as an alternative to prosecution. This will be offered usually in circumstances not deemed serious enough for prosecution and where the evidence indicates that:

- It was a first offence, or
- There was no planning involved, or
- There was no other person involved, and
- The person's circumstances and demeanour towards the offence indicates that a financial penalty would be the most appropriate action.

5.2.2 In these circumstances the Council may make an offer of a financial penalty as an alternative to prosecution in addition to requiring full repayment of the overpayment. However, there must be sufficient evidence to justify a prosecution. An individual does not have to admit an offence has been committed for a financial penalty to be offered as an alternative to prosecution. If a person refuses the offer of a financial penalty as an alternative to prosecution the case will be recommended for prosecution. The decision to issue a financial penalty as an alternative to prosecution, where permitted by certain legislation, will lay with the Divisional Manager – Audit, Procurement & Operational Finance.

5.3 **Financial penalty**

5.3.1 A financial penalty is a penalty that can be imposed where a person has negligently supplied incorrect information or failed to supply information that affects the amount of council tax support paid or council tax billed. An individual does not have to admit an offence has been committed for a Financial Penalty to be applied.

5.3.2 The decision to issue a financial penalty, where permitted by certain legislation, will lay with the Divisional Manager – Audit, Procurement & Operational Finance.

5.4 **Prosecution**

5.4.1 Prosecution proceedings will usually be instigated only after the evidential and public interest tests are satisfied as detailed in the Code for Crown Prosecutors.

5.4.2 Prosecution will be considered where:

- It was not a first offence, or

- The fraud has been deliberate and calculated, or
- The fraud had continued over a long period; or
- The person has failed to attend an interview under caution; or
- There were other persons involved in the fraud, or
- The person has declined the offer of a Financial Penalty or withdrawn agreement to pay a Financial Penalty.

5.4.3 The Council recognises that prosecution is a serious step to take and the decision to refer cases for prosecution will not be taken lightly. The ultimate decision on prosecution will be taken by the prosecuting body. In some cases this will be the Council, through the Council's Legal Services or agent solicitors, and in others the Crown Prosecution Service. The decision to refer cases to a prosecuting body will be taken by the Operational Director – Finance, the Strategic Director – Enterprise, Community and Resources or the Chief Executive.

5.5 Referrals to police, other law enforcement agencies or regulators

5.5.1 Referrals to police, other law enforcement agencies or regulators may occur in cases of staff fraud or the fraud is complex and/or of a serious nature. The decision to refer cases to the police or other agencies for investigation will be taken by the Operational Director – Finance, the Strategic Director – Enterprise, Community and Resources or the Chief Executive.

6. Publicity

6.1 It is the Council's intention to positively promote this policy as well as the outcome of any prosecutions, which will deter others from fraudulent activity.

7. Reporting and Review

7.1 An annual report on fraud and corruption matters will be produced for the Business Efficiency Board. This will provide a summary of actions taken under this Policy.

7.2 The Policy will be subject to periodic review and approval by the Business Efficiency Board, which is responsible for monitoring and reviewing the adequacy of the Council's anti-fraud and corruption policies and arrangements.

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