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Contact Officer:

John Armstrong,  
Democratic Services and Elections Manager  
Tel: 01483 444102

9 June 2021

Dear Councillor

Your attendance is requested at a meeting of the **CORPORATE GOVERNANCE AND STANDARDS COMMITTEE** to be held in the Council Chamber, Millmead House, Millmead, Guildford, Surrey GU2 4BB on **THURSDAY, 17 JUNE 2021 at 7.00 pm.**

Yours faithfully

James Whiteman  
Managing Director

**MEMBERS OF THE COMMITTEE**

Chairman: Councillor George Potter

Vice-Chairman: Councillor Deborah Seabrook

Councillor David Goodwin  
Councillor Nigel Manning  
Councillor Susan Parker  
Councillor John Redpath  
Councillor James Walsh

Maria Angel MBE +  
Murray Litvak +  
Julia Osborn ^  
Ian Symes ^  
Tim Wolfenden ^

\*Independent member

^ Parish member

**Authorised Substitute Members:**

Councillor Jon Askew  
Councillor Ruth Brothwell  
Councillor Colin Cross  
Councillor Guida Esteves  
Councillor Andrew Gomm  
Councillor Angela Gunning  
Councillor Liz Hogger

Councillor Masuk Miah  
Councillor Marsha Moseley  
Councillor Ramsey Nagaty  
Councillor Jo Randall  
Councillor Tony Rooth  
Councillor Catherine Young

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This meeting will be recorded for live and/or subsequent broadcast on the Council's website in accordance with the Council's capacity in performing a task in the public interest and in line with the Openness of Local Government Bodies Regulations 2014. The whole of the meeting will be recorded, except where there are confidential or exempt items, and the footage will be on the website for six months. If you have any queries regarding webcasting of meetings, please contact Committee Services.

**QUORUM 3**

Whilst Committee members, co-opted members, and key officers will be in attendance in person for the meeting, others may join the meeting via MS Teams. Please use the link in the Outlook Calendar invitation. If you lose your wi-fi connectivity, please re-join using the telephone number 0203 855 4748. You will be prompted to input a conference ID: 647 753 937#

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If you are attending the meeting in person, please consider the following:

You may wish to have a Covid-19 test prior to attending the meeting. Follow the link below:

[Find where to get rapid lateral flow tests - NHS \(test-and-trace.nhs.uk\)](https://www.nhs.uk/conditions/coronavirus/covid-19/rapid-lateral-flow-tests/)

You may also obtain a test through the post, but the lead time is longer for the result.

If you should receive a positive result you will not be permitted to attend the meeting and you should isolate as required under public health guidance.

If you have Covid symptoms you should not attend the meeting.

[When to self-isolate and what to do - Coronavirus \(COVID-19\) - NHS \(www.nhs.uk\)](https://www.nhs.uk/conditions/coronavirus/covid-19/when-to-self-isolate/)

If your test is negative please arrive at the Council Offices, Council Chamber, Millmead by at least 6:45pm so that you can be seated.

Please note that a limited number of socially distanced seats will be available.

Please ensure that you wear a mask when entering the building and moving around the Council Chamber. Please sit behind the screen at your allocated seat. Masks may be removed when seated (including when speaking). Please also use the hand sanitiser when you arrive and bring your own water.

## THE COUNCIL'S STRATEGIC FRAMEWORK

### Vision – for the borough

For Guildford to be a town and rural borough that is the most desirable place to live, work and visit in South East England. A centre for education, healthcare, innovative cutting-edge businesses, high quality retail and wellbeing. A county town set in a vibrant rural environment, which balances the needs of urban and rural communities alike. Known for our outstanding urban planning and design, and with infrastructure that will properly cope with our needs.

### Three fundamental themes and nine strategic priorities that support our vision:

- |                     |  |
|---------------------|--|
| <b>Place-making</b> | Delivering the Guildford Borough Local Plan and providing the range of housing that people need, particularly affordable homes |
|                     | Making travel in Guildford and across the borough easier   |
|                     | Regenerating and improving Guildford town centre and other urban areas   |
| <b>Community</b>    | Supporting older, more vulnerable and less advantaged people in our community  |
|                     | Protecting our environment   |
|                     | Enhancing sporting, cultural, community, and recreational facilities   |
| <b>Innovation</b>   | Encouraging sustainable and proportionate economic growth to help provide the prosperity and employment that people need       |
|                     | Creating smart places infrastructure across Guildford  |
|                     | Using innovation, technology and new ways of working to improve value for money and efficiency in Council services             |

### Values for our residents

- We will strive to be the best Council.
- We will deliver quality and value for money services.
- We will help the vulnerable members of our community.
- We will be open and accountable.
- We will deliver improvements and enable change across the borough.

## AGENDA

### ITEM

**1 APOLOGIES FOR ABSENCE AND NOTIFICATION OF SUBSTITUTE MEMBERS**

**2 LOCAL CODE OF CONDUCT - DISCLOSURE OF INTERESTS**

In accordance with the local Code of Conduct, a councillor is required to disclose at the meeting any disclosable pecuniary interest (DPI) that they may have in respect of any matter for consideration on this agenda. Any councillor with a DPI must not participate in any discussion or vote regarding that matter and they must also withdraw from the meeting immediately before consideration of the matter.

If that DPI has not been registered, you must notify the Monitoring Officer of the details of the DPI within 28 days of the date of the meeting.

Councillors are further invited to disclose any non-pecuniary interest which may be relevant to any matter on this agenda, in the interests of transparency, and to confirm that it will not affect their objectivity in relation to that matter.

**3 MINUTES (Pages 5 - 8)**

To confirm the minutes of the meeting of the Corporate Governance and Standards Committee held on 22 April 2021.

**4 EQUALITY SCHEME AND ACTION PLAN (Pages 9 - 30)**

**5 CORPORATE PERFORMANCE MONITORING (Pages 31 - 74)**

**6 AUDIT REPORT ON THE CERTIFICATION OF FINANCIAL CLAIMS AND RETURNS 2019-20: HOUSING BENEFIT SUBSIDY AND POOLING HOUSING CAPITAL RECEIPTS (Pages 75 - 94)**

**7 HOUSING REVENUE ACCOUNT (HRA) RIGHT TO BUY RECEIPTS AUDIT REPORT (Pages 95 - 126)**

**8 REVIEW OF TASK GROUPS REPORTING TO THE COMMITTEE (Pages 127 - 136)**

**9 WORK PROGRAMME (Pages 137 - 144)**

# CORPORATE GOVERNANCE AND STANDARDS COMMITTEE

22 April 2021

- \* Councillor Nigel Manning (Chairman)
- \* Councillor Deborah Seabrook (Vice-Chairman)

- \* Councillor Liz Hogger
- \* Councillor Ramsey Nagaty
- Councillor George Potter
- \* Councillor John Redpath
- \* Councillor James Walsh

Independent Members:

- \*Mrs Maria Angel MBE
- \*Mr Murray Litvak

Parish Members:

- \*Ms Julia Osborn
- \*Mr Ian Symes
- Mr Tim Wolfenden

\*Present

Councillors Joss Bigmore, Tom Hunt, and Catherine Young were also in attendance.

## **CGS59 APOLOGIES FOR ABSENCE AND NOTIFICATION OF SUBSTITUTE MEMBERS**

Apologies for absence were received from Councillor George Potter, for whom Councillor Jon Askew substituted, and from Tim Wolfenden.

## **CGS60 LOCAL CODE OF CONDUCT - DISCLOSURE OF INTERESTS**

There were no disclosures of interest.

## **CGS61 MINUTES**

The minutes of the meeting held on 25 March 2021 were approved as a correct record.

## **CGS62 REVIEW OF PROCUREMENT PROCEDURE RULES**

The Committee noted that the Council's expenditure on goods, works, and services was approximately £50 million per annum and the Procurement Strategy adopted by the Executive on 26 May 2020 provided a strategic approach to sourcing in order to demonstrate best value and meet the requirements of the Public Contract Regulations 2015.

As the last substantial review of the Council's Procurement Procedure Rules had taken place in 2016, a need had been identified to update the Rules in line with the adoption of the Procurement Strategy and subsequent shift to strategic sourcing.

The Committee considered a report setting out the proposed key changes to the Procurement Procedure Rules, which included the following:

- Update to threshold for procurement advice
- Defining the role of the Corporate Procurement Board
- Update to Tendering thresholds
- Updated exemption grounds
- Specific inclusion of embedding Social Value
- Specific inclusion of adopting Modern Slavery
- Specific inclusion of Climate change considerations

### Agenda item number: 3

By adopting the updated Procurement Procedure Rules, the Council would bring them in line with current practices and commit to delivering a robust approach to Commissioning and Procurement. In addition, compliance with the Public Contract Regulations 2015 would be achieved, significant savings realised, and commercial opportunity maximised.

The Committee made the following comments/points/requests:

- In cases where contracts were procured in collaboration with other local authorities where the Council was not the lead authority, a request that not only do we seek assurance that the lead authority acts in compliance with its own contract procedure rules, but also that that authority's rules were up to the same standards as ours.
- Request for an annual report to the Committee on how savings on procurement were being realised and how well the new Procurement Procedure Rules were being adhered to.
- The addition of the three key changes to the Procurement Procedure Rules: Social Value, Modern Slavery, and Climate Change, were welcomed, but there was a query over the impact of these on the procurement process, and whether it might mean that we required additional resources or attracted fewer tenders.
- Request for clarification of the application of the specific permitted exemption referred to in the draft Procurement Procedure Rules where "it is in the overall best interests of the Council".

Having considered the report, the Committee

**RECOMMEND:** That the full Council adopts the updated Procurement Procedure Rules, as set out in Appendix 1 to the report submitted to the Committee.

#### Reason:

The current Procurement Procedure Rules were last subject to a full review in 2016, there are therefore substantial changes and updates required in order to align with the Procurement Strategy adopted by the Executive on 26 May 2020.

### **CGS63 PLANNING APPEALS**

The Committee was reminded that it had considered the first monitoring report on the outcome of Planning Appeals for the two calendar years 2019 and 2020 at its meeting held on 19 November 2020. Whilst the contents and conclusions of that report were noted, it became evident that the Chairman had expected the comparison and data to have included the 2018 calendar year. It was also felt that the focus should be mainly on member overturns at Planning Committee, and to get a better feeling and understanding of time and monies involved in defending subsequent appeals.

The Committee agreed that the data should be looked at twice yearly, going forward, to see if any patterns were emerging in respect of member overturns, costs of overturn appeals and awards of costs. The Committee considered the second monitoring report on planning appeals, which focused on 'overturn' appeals data and 'costs' data for 2018, compared with 2019, 2020 and the start of 2021 (up to 4 March 2021).

During the debate, the following points were raised:

- Insufficient time to discuss appeal decisions at Planning Committee meetings. It was noted, however, that the LGA Planning Peer Review had suggested holding a regular forum for all councillors to discuss in greater detail particular planning appeals that they would like to suggest.

- The importance of the need for ongoing training for Planning Committee members was again emphasised.
- The Council's overall performance in relation to planning appeals should be commended and new members of the Planning Committee now understood the need to have robust planning reasons for refusing planning applications.
- Concern over the threat of a costs award against the Council being a priority consideration for the Planning Committee. It was noted that, whilst this was a factor to be taken into account in decision making, such awards were less likely where reasons cited for refusal were sound and reasonable.
- It was noted that the Planning Committee Review Working Group had discussed the greater involvement of councillors in planning appeals, particularly those who propose and second a motion to overturn an officer recommendation.
- The working group would also be looking at the contents of officer reports to the Planning Committee in terms of how they capture and balance the various considerations.

Having considered the report, the Committee

RESOLVED: That the contents of the update report and data be noted.

Reason:

To enable the Committee to monitor the Council's performance on planning appeals.

**CGS64 FREEDOM OF INFORMATION COMPLIANCE - ANNUAL REPORT 2020**

The Committee considered the annual report for 2020 on the monitoring of the Council's performance in dealing with Freedom of Information (FOI) and Environmental Information Regulations (EIR) requests.

Due to the unprecedented circumstances related to the Covid-19 pandemic lockdown and recent corporate restructures, the Committee noted that performance rates for the timely response to FOI/EIR requests within the 20 working day deadline had dropped during 2020 to 80%, compared with 94% in 2019.

Circumstances permitting, the aim for 2021-22 would be to return performance rates to previous levels.

Questions and comments from the Committee raised the following points:

- As part of the work in returning performance rates to their previously high levels, the Information Governance Officer would be producing monthly reports for all directors highlighting those requests nearing the 20 working day deadline.
- A suggestion as whether the Corporate Management Team could consider a subsidiary response target of, for example, a certain percentage response within 10 working days.

The Committee

RESOLVED: That the Freedom of Information Compliance Report for 2020 be noted and that the Committee continues to receive six monthly updates.

Reasons:

Agenda item number: 3

- To ensure that the Committee is kept up to date with developments in the FOI/EIR framework
- To ensure that the Committee has the necessary information to enable requests for information to be made easily to the Council and properly responded to
- To assist with learning lessons and improving performance following requests for information made to the Council

### **CGS65 DATA PROTECTION AND INFORMATION SECURITY UPDATE**

The Committee considered a report from the Information Governance Officer that provided an update on developments in data protection and information security within the council since the last report of September 2020. The report covered governance successes, information assurance successes and plans for the coming six months.

The Lead Councillor with portfolio responsibility for governance hoped that the Committee would be reassured about the Council's continuing investment of resources into data security, and the ongoing work in this area.

During the debate, the following points were raised:

- The need for regular mandatory refresher training for staff on cybersecurity to avoid complacency. It was also suggested that such training should also be provided to councillors.
- It was suggested that one method of testing the organisation's resilience to cybersecurity threats could include sending fake phishing emails to staff to gauge the extent to which staff respond to such emails. This suggestion would be raised with the Information Assurance Officer.

The Committee

RESOLVED: That the update report be noted.

Reason:

To keep the Committee informed of progress with various data protection and information security initiatives that had taken place since the last annual report.

### **CGS66 WORK PROGRAMME**

The Committee considered its updated 12 month rolling work programme and

RESOLVED: That the updated 12 month rolling work programme, as set out in Appendix 1 to the report submitted to the Committee, be approved.

Reason:

To allow the Committee to maintain and update its work programme.

The meeting finished at 8.25 pm

Signed .....

Chairman

Date .....



Corporate Governance and Standards Committee Report

Ward(s) affected: n/a

Report of Director of Resources

Author: Ali Holman (Specialist – HR)

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Lead Councillor responsible: Joss Bigmore

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Date: 17 June 2021

## Equality Scheme and Action Plan

### Executive Summary

Under the Equality Act 2010 there are statutory obligations for organisations to have equality objectives and to adhere to the general and specific duties within the Act.

The key objectives of the scheme and action plan are:

- to demonstrate how the Council will meet our legal obligations set out in the Equality Act 2010
- to provide a structured and easy to understand equality framework
- to ensure that our workforce encourages equality, diversity, and inclusion to help prevent legal challenges arising from bullying, harassment, and discrimination

The Scheme itself is reviewed annually and updated every 3 years. The new scheme covers 2021 - 2024. The Action Plan is an organic document which is reviewed by the Equality and Diversity Group every quarter.

The workforce profile in Appendix 3 is for information and interest only. This document is updated and published on an annual basis to satisfy our statutory duty within the Equality Act 2010 to publish equality data annually.

### Recommendation to Corporate Governance and Standards Committee

That the Committee approves the revised Equality Scheme and Action Plan shown respectively in Appendices 1 and 2 to this report.

#### Reasons for Recommendation:

To assist us in meeting our obligations under the Equality Act 2010 and provide a way to measure and evidence our work in this area.

**Is the report (or part of it) exempt from publication? No**

**1. Purpose of Report**

- 1.1 To obtain approval of the revised Equality Scheme and the associated action plan.

**2. Strategic Priorities**

- 2.1 The Equality Scheme and action plan will contribute to our fundamental themes and priorities as follows:

**Community** - supporting older, more vulnerable, and less advantaged people in our community

**3. Background**

- 3.1 A workplace encouraging equality, diversity and inclusion can help:

- make it more successful
- keep employees happy and motivated
- prevent serious or legal issues arising, such as bullying, harassment and discrimination
- to better serve a diverse range of customers
- improve ideas and problem-solving
- attract and keep good staff

- 3.2 The Equality Scheme sets out our commitment to equality and diversity both as an employer and as a provider of public services. It incorporates our legal responsibilities under the Equality Act 2010 and states broadly how we intend to meet them. Specific objectives are set out in the action plan and support these intentions.

- 3.3 The action plan has been drafted with the following aims in mind:

- to create simpler and more 'user-friendly' objectives
- to enable us to take stock of the equality and diversity work already being carried out and provide direction for the future
- to provide an opportunity to relaunch the Council's work in this area at a manageable and achievable level
- to demonstrate how we will meet our legal obligations set out in the Equality Act 2010.

- 3.4 Endorsement of the Scheme and action plan will re-affirm the Council's commitment to equality and diversity as well as highlighting its stance on key issues such as sexual and racial harassment.

- 3.5 The Scheme and action plan have been updated with the aim of making them easier to read and therefore more useful particularly to people who are unfamiliar with the subject. Objectives in the revised action plan are simpler, practical, and more achievable.

The actions will develop over a three-year period, progress will be reviewed annually, and the Scheme updated as necessary.

- 3.6 Once the Corporate Governance and Standards Committee approves the Scheme and action plan, they will be published on the Council's website and intranet site.

#### **4. Consultations**

- 4.1 No formal consultation has been conducted as the Scheme and action plan have been brought up to date rather than fundamentally changed.

#### **5. Key risks**

- 5.1 No risks have been identified as this is a policy update.

#### **6. Financial Implications**

- 6.1 There are no financial implications. The equality and diversity forum members are made up of existing employees.

#### **7. Legal Implications**

- 7.1 The Equality and Human Rights Commission (EHRC) is the regulatory body responsible for enforcing the Equality Act. They have a range of enforcement powers, which range from guidance to investigations and court action where organisations fail to meet their obligations.
- 7.2 It is not a legal requirement to have an equality scheme; however, there are obligations to have equality objectives and to adhere to the general and specific duties of the Equality Act. An equality scheme is the ideal medium to set out how the Council works to integrate equality and diversity considerations into its activities.

#### **8. Human Resource Implications**

- 8.1 Equality and diversity forms part of the remit of the Human Resource Specialists, so no specific additional resources are required to implement the Scheme. Completion of the action plan is not anticipated to create any additional demand for resources as this work forms a fundamental part of our duties.

#### **9. Equality and Diversity Implications**

- 9.1 The Scheme and action plan have been updated rather than fundamentally changed and our consideration of equality and diversity has been clearly stated in the revised Scheme. A separate equality impact assessment is therefore not necessary.

**10. Climate Change/Sustainability Implications**

10.1 There are no climate change/sustainability implications

**11. Summary of Options**

Option 1

To approve the updated equality scheme and associated action plan – this is the recommended option.

Option 2

To not approve the updated equality scheme and associated action plan – this option carries some risk as it may result in the Council not adhering to the general and specific duties of the Equality Act. This may then result in an increase in discrimination claims (for which compensation is uncapped), potential reputational damage and potential court action by the EHRC (see para 7.1).

**12. Conclusion**

12.1 The Equality Scheme and Action Plan have been brought up to date in line with our duty under the Equality Act 2010. We have specific and general duties under the Act and we therefore need to evidence that we have a plan to address and adhere to these duties.

12.2 Having a diverse and inclusive workforce is fundamental to the success of any organisation. One of the aims of this Scheme is to help achieve this.

12.3 Our Resources Director chairs the E&D Group and senior management are committed to equality and diversity and ensuring that all staff and stakeholders are aware of key issues such as sexual and racial harassment.

12.3 Discrimination claims are uncapped in employment law and therefore it makes sense for the organisation to ensure that it takes all possible measures to protect its staff and itself from breaches of the Equality Act.

**13. Background Papers**

None

**14. Appendices**

Appendix 1: Revised Equality Scheme 2021-2024

Appendix 2: Action Plan 2021-2024

Appendix 3: Workforce profile 2020



# Equality Scheme 2021 - 2024

# HR



GUILDFORD  
BOROUGH

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Please contact Ali Holman, Specialist – HR (Business Partner) on 01483 444008 or [ali.holman@guildford.gov.uk](mailto:ali.holman@guildford.gov.uk) to request this document in an alternative format or language

## 1. Introduction

As a Council we recognise that a workplace encouraging equality, diversity and inclusion can help:

- make it more successful
- keep employees happy and motivated
- prevent serious or legal issues arising, such as bullying, harassment and discrimination
- to better serve a diverse range of customers
- improve ideas and problem solving
- attract and retain good employees.

We aim to deliver equality of opportunity and promote diversity through our work and operate in accordance with recognised good practice in respect of employment.

Our Equality Scheme outlines our commitment to this area of work. The Equality Action Plan sets out our equality objectives under a number of key headings. The actions will develop over a period of three years, progress will be reviewed annually, and the scheme updated as necessary.

The Council is committed to encouraging equality, diversity and inclusion among our workforce, and eliminating unlawful discrimination.

The scheme's purpose is to:

- provide equality, fairness and respect for all in our employment, whether temporary, part-time or full-time
- not unlawfully discriminate because of the Equality Act 2010 protected characteristics of age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race (including colour, nationality, and ethnic or national origin), religion or belief, sex and sexual orientation
- oppose and avoid all forms of unlawful discrimination. This includes in pay and benefits, terms and conditions of employment, dealing with grievances and discipline, dismissal, redundancy, leave for parents, requests for flexible working, and selection for employment, promotion, training or other developmental opportunities.

## 2. Our commitment to equality and diversity

The Council commits to:

- encouraging equality and diversity in the workplace as they are good practice and make sound business sense
- ensuring that all our staff are clear about their roles and their responsibilities to the people and communities of Guildford

- employing a workforce which reflects, so far as reasonably practicable, the different communities we serve
- monitoring the make-up of the workforce to assess how the scheme and action plan are working in practice, and publishing this data on our website
- fully including and implementing diversity and equality issues in delivering our services
- through training, development and progression, give our staff the necessary skills to challenge and work with our partners effectively in our role as a provider of local public services
- giving all staff opportunities to develop themselves and their careers so that they can achieve their full potential.

### 3. Legislative and regulatory requirements

The [Equality Act 2010](#) has two main purposes, to harmonise discrimination law and to strengthen the law to support the progress on equality.

The **general** and **specific** duties placed on public bodies are set out in [Public Sector Equality Duty](#)

The general duty sets out three main aims. As a public body, we must have due regard to the need to:

- eliminate unlawful discrimination, harassment and victimisation and other conduct prohibited by the Act
- advance equality of opportunity between people who share a protected characteristic and those who do not
- foster good relations between people who share a protected characteristic and those who do not.

The Act states that compliance with the equality duty may involve treating some people more favourably than others in order to take account of their differing needs.

The **specific duties** are:

- to publish equality information annually to demonstrate compliance with the general equality duty. This includes information relating to people with protected characteristics who are:
  - its employees, or
  - affected by its policies and practices e.g. service users.
- to publish at least one equality objective we think we should achieve in order to meet the general duty. This must be done at least every four years and objectives must be specific and measurable.



#### 4. Delivering on our intentions

##### Equality monitoring

We monitor Equality and Diversity through:

- reporting on data held on the HR management system
- reporting on data collected through the recruitment process
- Equality Impact Assessment data

##### Training and Development

Equality training and development is a key component of the Equality Scheme and is already an established area of good practice.

We offer training in areas such as:

- Mandatory training in Equality and Disability awareness
- Dementia Friends
- Gypsy and Traveller awareness
- Autism Awareness
- Mental Health First Aid and commitment to the [Time to Change Employers Pledge](#)
- Resilience training
- Emotion gyms on depression, low mood, anxiety, and anger management.

All of the above can be delivered according to organisational need.

##### Performance management

We aim to:

- give our staff the necessary skills, training and support including, where relevant, behavioural targets based on the Council's Organisational Culture Framework
- take appropriate action in response to complaints of discrimination or other inappropriate behaviour
- enable managers to make reasonable adjustments to meet the needs of disabled staff so that they can carry out their work
- improve our monitoring systems, assessing the information we collect and acting on the results
- make relevant data available to show how we have taken the view of our diverse community into account when deciding on priorities and to show the progress that we are making.
- give clear and positive leadership from senior management in the Council

### Developing and maintaining a diverse and inclusive workforce

#### Recruitment

We work to achieve equality of opportunity in employment by making sure all employees involved in recruitment are aware that:

- no job applicant should receive less favourable treatment than another on the grounds of a protected characteristic
- they must not impose any conditions or requirements which unfairly affect applicants from one group more than those from other groups
- they must assess each individual on their capability to do any given task. This also means recognising the need for reasonable adjustments for disabled people to carry out the duties of the post
- all staff involved in recruiting must attend the relevant training.

#### Employees

The Council has robust policies including equal opportunities, bullying and harassment at work, staff code of conduct, grievance and discipline and, through these, it operates a zero tolerance policy to discrimination, harassment and victimisation. These policies are regularly reviewed and equality checked, and equality impact assessments are undertaken in accordance with our Equality Scheme.

We commit to recording and monitoring

- the number and diversity of employees in post using a variety of data
- applicants for employment and success rates in regard to the protected groups
- employees receiving training and development provided via the Corporate Training Plan
- employees who are subject to the Council's disciplinary procedure and use the data to change, where appropriate, policies and practices
- grievances, including claims of bullying and harassment, and use the data to change, where appropriate, employment policies and practices
- leavers' reasons, by offering exit interviews to all voluntary leavers.

## **5. Our priorities**

We have identified the four key areas for this Scheme and these provide the framework for our action plan:

### **Leadership and corporate commitment**

As a Council we have an important community leadership role to promote and encourage acceptance, fairness and equality across the borough, and encouraging good practice with our partnership agencies.

### **Consultation and community development and scrutiny**

We recognise that to ensure our services meet the needs of all the diverse communities it serves, it is important to consult and engage all communities effectively through appropriate communications, monitoring and systems.

### **Service delivery and customer care**

As a Council we recognise that all services should meet diverse needs, be accessible and ensure local people feel fairly treated and receive services appropriate to their needs.

### **Employment and training**

We recognise and value the diversity of Guildford's communities. The Council will seek to employ and retain a diverse workforce that, so far as reasonably possible, reflects the community we serve.

## **6. Carrying out our statutory duties**

We will:

- continue to review our policies, carry out equality impact assessments of our relevant activities, and mitigate any negative effects of the policy/decision if appropriate. We will publish summaries of the equality impact assessments on our intranet and internet sites
- continue to consult with staff groups and employees on the introduction of new policies and procedures prior to implementation
- conduct staff surveys regularly to find out what employees think and feel about working for our Council
- conduct customer satisfaction surveys, such as tenant surveys and, wherever possible, include questions relating to equality and diversity
- publish on our website:
  - the Equality Scheme and action plan
  - a summary of the results of equality impact assessments and consultations
  - a summary of the results of monitoring
  - our annual Workforce Profile Report.

## **7. How we will measure the impact of our actions**

Assessing the impact of our policies, practices and decision-making on equality, using good equality information and analysis, is an important part of complying with the general equality duty. This can help identify practical steps to tackle any negative impacts or discrimination, and to ensure that this is an integral part of decision-making.

For more detailed information and advice, please see our [Equality Impact Assessment Guidance \(link\)](#)

**8. Concluding statement**

We welcome and encourage comments on and questions about our Equality Scheme. Should you wish, at any time, to raise issues about this Scheme or about other equality and diversity matters at Guildford Borough Council please contact Ali Holman, Specialist – HR (Business Partner), on 01483 444008 or [ali.holman@guildford.gov.uk](mailto:ali.holman@guildford.gov.uk)

## Appendix 1

### Useful information

#### The Equality Act 2010

The following legislation was merged into one act and formed the Equality Act 2010:

- Equal Pay Act 1970
- Sex Discrimination Act 1975
- Race Relations Act 1976 (RRA)
- Disability Discrimination Act 1995
- Race Relations (Amendment) Act 2000
- Employment Equality (Religion or Belief) Regulations 2003
- Employment Equality (Sexual Orientation) Regulations 2003
- Disability Discrimination Act 2005 (DDA 2005)
- Employment Equality (Age) Regulations 2006
- Equality Act 2006 (This remains in force as far as it relates to the constitution and operation of the Equality and Human Rights Commission)
- Equality Act (Sexual Orientation) Regulations 2007

#### The Human Rights Act 1998

This is related to but separate from the Equality Act 2010 and remains fully in force.

#### UN Convention on the Rights of People with Disabilities

The text of this Convention was agreed at the United Nations (UN) in December 2006. The UK signed the Convention on 30 March 2007 and ratified it on 8 June 2009 albeit with reservations on some of the articles in the convention, i.e. those that it felt not (yet) willing to take steps to implement fully.

Its purpose is to reinforce that basic human rights, i.e. as set out in the Human Rights Act, should be available, fully, to disabled people.

#### The Equality and Human Rights Commission

The Equality and Human Rights Commission is the regulatory body responsible for enforcing the Equality Act 2010.

To find out more about any of the above please visit <http://www.equalityhumanrights.com>

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EQUALITY SCHEME ACTION PLAN 2021 - 2024

| EQUALITY OBJECTIVES - KEY AREAS        | OBJECTIVE  | ACTIONS  | LEAD OFFICER   | TARGET DATE                           | PROGRESS/COMMENTS   |
|--|--|--|--|---------------------------------------|---|
| 1. LEADERSHIP AND CORPORATE COMMITMENT | Councillors and senior managers to be aware of the equality profile of the residents of the borough. To include considering the impact of equality and diversity as a key part of the preparation before implementing any changes, decisions, or policies.   | Establish the current processes that services take with regard to equality and diversity in decision making. To include identifying where EIAs are routinely either being undertaken or not  | Specialist Legal (Solicitor Employment and Litigation), Senior Policy Officer - Community and Events | To be determined by E&D group         | To embrace in service planning - Strategy and Communications Manager may be able to advise  |
|  |  | To enable the above all managers must understand how to assess impact on equality through improving guidance, training and awareness of the equality impact assessment. This will lead to managers conducting meaningful and consistent assessments to inform senior management decision making. | Specialist - HR (Business Partner), Specialist - HR (Training)                                       | Completed 2019. Review when necessary | Improved guidance on assessing impact on equality and a new EIA form was produced and published in April 2019. Plan to assess whether there is specific training on EIAs. Specialist - HR (BP) to check whether there is a way of auditing this.  |
|  |  | Publish data gathered in a useful and meaningful but not onerous way and find ways to do this efficiently and in a timely manner.  |  | Ongoing                               | HR to check progress with Comms- do KPIs include E&D, Council communications  |
| 2. SERVICE DELIVERY AND CUSTOMER CARE  | Make use of data collated from (customer) equality monitoring to ensure that it is published on the website annually, and used to establish the impact on equality and inform the quality of EIAs. To include ensuring that barriers to services, including all Council communications, are accessible to people who have protected characteristics. | Ensure that managers complete meaningful and sensitive EIA when planning changes and where an impact is identified they amend the proposal to remove or reduce the adverse impact, or evidence that the impact is justified.   | Service Leaders, Customer Service Team Leader  | Ongoing                               | HR and Legal pick up when an EIA hasn't been completed as they are approvers for any proposals but managers must take individual responsibility for this when conducting EIAs   |
|  |  | Continue with process for monitoring customer complaints and compliments from people in protected groups or for complaints of harassment or discrimination   |  | Ongoing                               | HR Specialists receive weekly alerts of all complaints outstanding and can pick up any equality related issues. Customer Services Team Leader, to alert HR when any equality related complaints are received. These will be monitored and any appropriate action taken. None received at the time of writing.   |
|  |  | Website is reviewed to ensure it meets the needs of protected groups   | Web Team   | Ongoing                               | April 21. Website is undergoing transformation to address this.   |
|  |  | Ensure equality information is included in customer satisfaction surveys   | E&D group  |                                       |   |
|  |  | Update E&D info on data base - include alternative pronouns for non binary   | led by HR via whole staff email update BW  | Ongoing                               |   |
|  |  | Use workforce profiling to assess the data and compare to the profile of our customers. Complete and publish workforce profile   | Specialist - HR (Business Partner)   | Annual ongoing                        | Currently in progress for 20/21.  |
| 3. EMPLOYMENT AND TRAINING             | Establish where there are inequalities in the workforce profile and take action, if appropriate, to resolve. Ensure that training is relevant, timely and available to all staff.  | Regularly review pay and benefits to ensure equitable across all staff. To include ensuring the job evaluation scheme and appeals process are appropriate and fair.  | Lead Specialist - HR   | ongoing                               | Council wide job evaluation was completed before the Future Guildford programme. This will be reviewed once the new structure has been transitioned and all staff are in post.  |
|  | Ensure that staff are paid fairly and equitably  | Annual review of the Pay Policy  | Lead Specialist - HR   | Annual ongoing                        |   |
|  |  | Annual gender pay gap analysis to identify the mean and median differences in pay between the genders  | Lead Specialist - HR   | Annual ongoing                        | The Gender Pay Gap is analysed annually and following approval from the Corporate Governance & Standards Committee the report is published on the Government's Equality website and the transparency pages of the Council's website. The gap is currently positive.   |
|  | Ensure that all staff understand the impact of equality and diversity in the workplace.  | Ensure recruitment training is in place for newly appointed managers and as a refresher, provided or arranged by HR.   |  |                                       | Before the Covid pandemic and Future Guildford external training was run by an external provider through around 8 half day sessions. This was well received and consideration is being given to continuing this, or similar, provision in the future. This included an equality section to ensure delegates understanding and awareness of equality issues when interviewing. We also provide links to safer recruitment training via external agencies which also covers some equality aspects of the process. |

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| EQUALITY OBJECTIVES - KEY AREAS                  | OBJECTIVE   | ACTIONS   | LEAD OFFICER  | TARGET DATE | PROGRESS/COMMENTS  |
|--|---|---|---|-------------|--|
|  |   | HR to undertake Equality, Diversity and Inclusion NVQ Level 2 again as a refresher. Then roll out to the rest of the organisation   | HR  |             |  |
|  |   | Ensure that the Council's equality and diversity forum meet regularly to ensure a Council wide approach and awareness.  |   | Ongoing     | E&D group in place, terms of reference established. First meeting 16/4, 12 weekly thereafter.  |
|  | Be a Disability Confident (formerly 'two ticks') employer   | Review whether to apply for Disability Confident status. This objective will also include introducing appropriate training for staff from various different avenues in order to increase awareness of staff | Specialist - HR (Business Partner), Specialist - HR (Training)    |             | Mental Health First Aiders have been trained on fully 2 day course, details circulated and processes in place such as E  |
|  | Increase the number of job applications from a more diverse range of candidates including those with protected characteristics                                | Investigate options and advertise on specialist diversity recruitment sites in order to reach a more diverse range of applicants  | HR  |             | We have arranged with our online recruitment system to advertise all vacancies on CTP.org which is a jobsite for ex service personnel most of whom will possess one of the protected characteristics. More work to be done for other groups. |
| <b>4. CONSULTATION AND COMMUNITY DEVELOPMENT</b> | Encourage various communities to engage with the Council on equality matters, including actively encouraging protected groups to participate in consultations | This will involve encouraging service leaders to engage in being proactive in consultations. It will also be achieved by managers engaging with members of protected groups when conducting EIAs.           | E&D group. Community Service Manager to feedback on consultations |             | E&D group to assess the efficacy of this. As a Council wide duty awareness and engagement is needed from across the organisation   |

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Appendix 2



## WORKFORCE PROFILE Appendix 3 2020

### Introduction

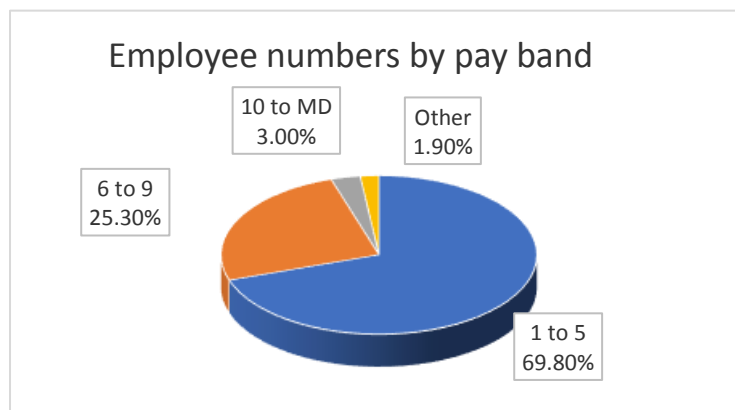
This report reviews the diversity profile of the Guildford Borough Council’s workforce and job applicants. Its publication satisfies our specific duty from the [Public Sector Equality Duty](#) section of the Equality Act 2010. The profile also compares the make-up of the workforce as at 31 December 2020 to the Guildford Borough population (taken from the 2011 census). This data feeds into the [Equality Action Plan](#) which is part of the wider [Equality Scheme](#). ([links](#))

This profile examines how the above staff are grouped by gender, disability, ethnicity, religious belief and sexual orientation. It also assesses the profile of our applicants.

### Employee numbers

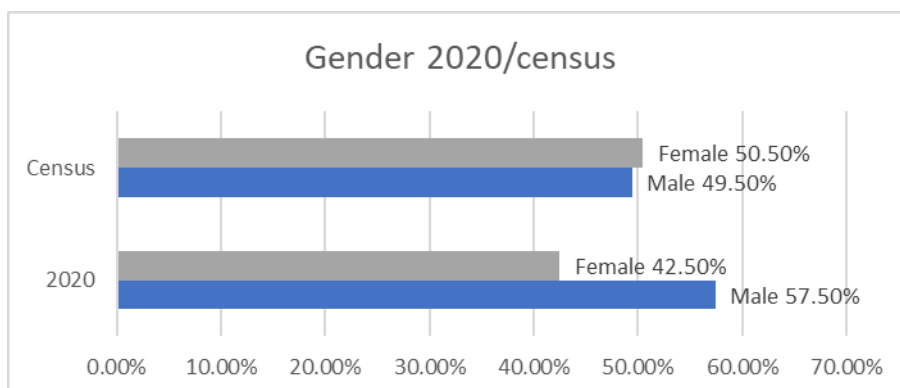
In the year 1 January 2020 to 31 December 2020, the Council employed 676 people who are split below by pay band. These are compared to the previous year below.

| Pay Band | No. of employees 2019 | Percentage 2019 | No. of employees 2020 | Percentage 2020 |
|----------|-----------------------|-----------------|-----------------------|-----------------|
| 1 to 5   | 501                   | 70.3 %          | 472                   | 69.8%           |
| 6 to 9   | 186                   | 26.0%           | 171                   | 25.3%           |
| 10 to MD | 20                    | 2.8 %           | 20                    | 3.0%            |
| Other    | 6                     | 0.9 %           | 13                    | 1.9%            |



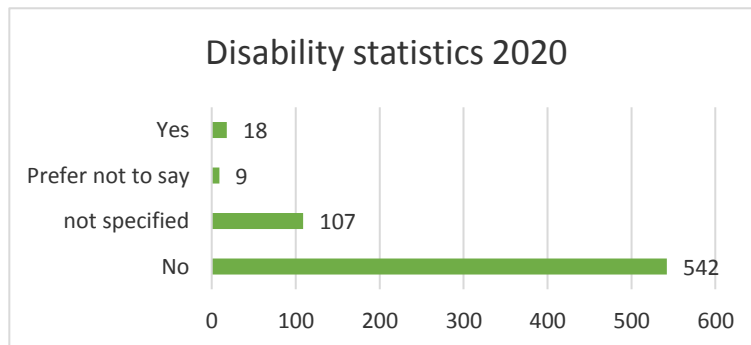
### Gender

The workforce in 2020 is split between 57.5% (389) male and 42.5% (287) female staff. No members of staff declared themselves to be transgender. There is very little difference in the gender split from the previous year. The chart below compares 2020 data with census data. The difference in the percentage of males in the borough and at the Council could be largely due to the fact that 48.4% of our workforce are operational roles (Civil Enforcement, Grounds and Waste) and the majority are male.



### Disability

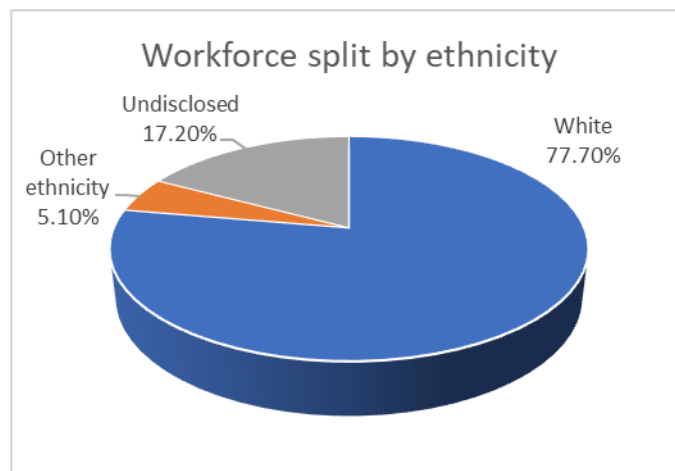
Out of our 676 staff, 107 did not specify whether or not they considered themselves to have a disability. The graph below gives staff numbers of who stated 'yes, prefer not to say or no' to the question regarding whether they considered they had a disability.



18 staff declared that they did have a disability which is 2.56% of the workforce compared to 2.8% in the previous year. According to the 2011 census, 5.17% of the borough population declared that they had a disability which limited their day to day activities a lot. Our data does not split disabilities according to the limitation of activity.

### Ethnicity

The workforce is predominately of white ethnicity which is not surprising given that 90.90% of the Guildford population declared themselves as white in the 2011 census. The data shows that 77.70% of respondents describe themselves as white, 5.10% of the workforce declare themselves as from other ethnic backgrounds, and 17.70% either did not declare or preferred not to say.



### Age

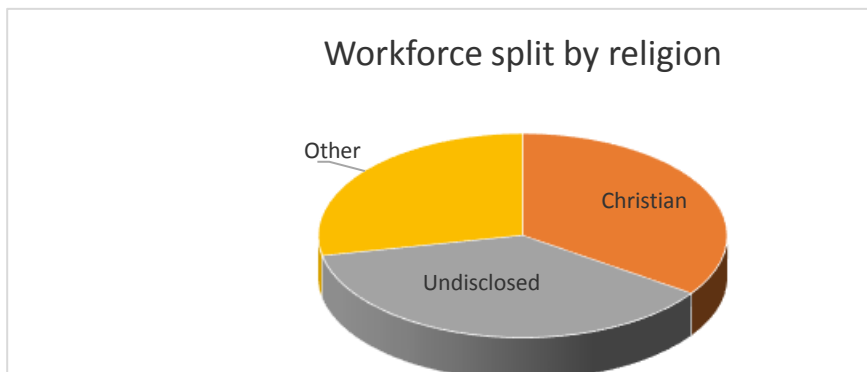
The Council employs people across the age ranges with the under 20's and over 70's being the smallest percentage. In 2019, over half of employees were aged between 40 – 59 years (58%), this compares to 57% in 2020. Overall, the age ranges across the Council remain largely unchanged from last year.

The 2011 census data shows the percentage of people aged between 40-59 years old was 40.27%. This compares to 57.1% of our workforce in the same age range.

| Age Band    | Number (2020) | Percentage (2020) | Number (2019) | Percentage (2019) |
|-------------|---------------|-------------------|---------------|-------------------|
| Under 20    | 0             | 0.00%             | 4             | 0.56%             |
| 20-29       | 68            | 10.00%            | 71            | 9.09%             |
| 30-39       | 114           | 16.80%            | 122           | 17.11%            |
| 40-49       | 163           | 24.10%            | 164           | 23.00%            |
| 50-59       | 223           | 32.80%            | 246           | 34.50%            |
| 60-69       | 101           | 14.90%            | 98            | 13.74%            |
| 70 and over | 8             | 1.20%             | 8             | 1.12%             |

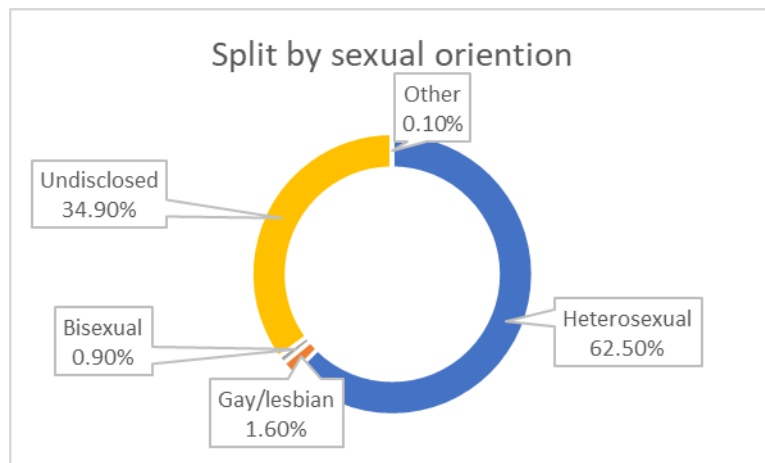
**Religious belief**

According to the 2011 census data for Guildford, 60% of those who declared a religion were Christian. In 2020 only 34.6% of respondents declared Christianity (including Catholicism) as their religion. This compares to a percentage of 36.5% in 2019. However, 37.2% of respondents either did not want to disclose their religion or did not answer the question.



**Sexual orientation**

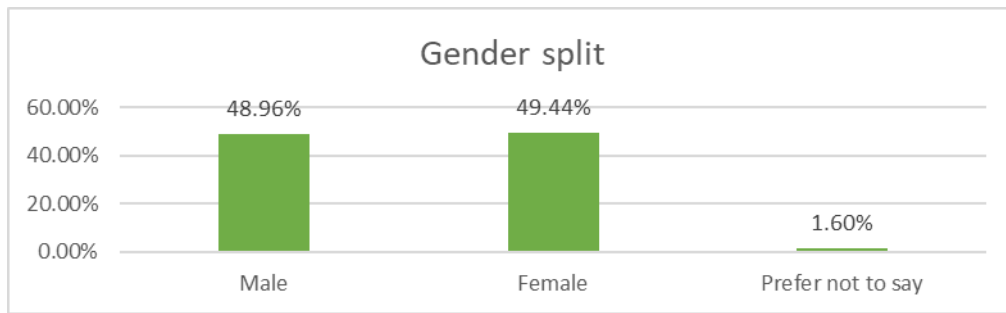
34.9% of staff preferred not to reveal their sexual orientation or did not answer the question, which may be due to the sensitive and private nature of sexual identity. It is possible, therefore, that there are higher numbers of LGBTQ+ staff than is shown by the data. These staff are currently captured in the 'other' category.



**Recruitment data**

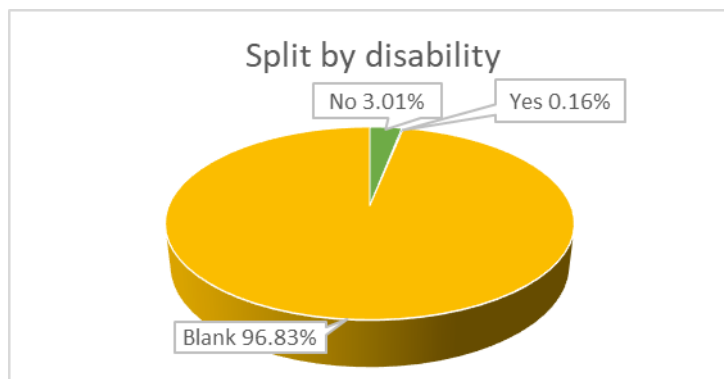
Applications for advertised vacancies are monitored for all the equality strands (although we cannot currently report on gender identity or sexual identity). During the period 1 January 2020 to 31 December 2020, we received 631 applications and the recruitment monitoring results and the percentages by protected characteristic are shown below:

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**Applicants by gender** Appendix 3



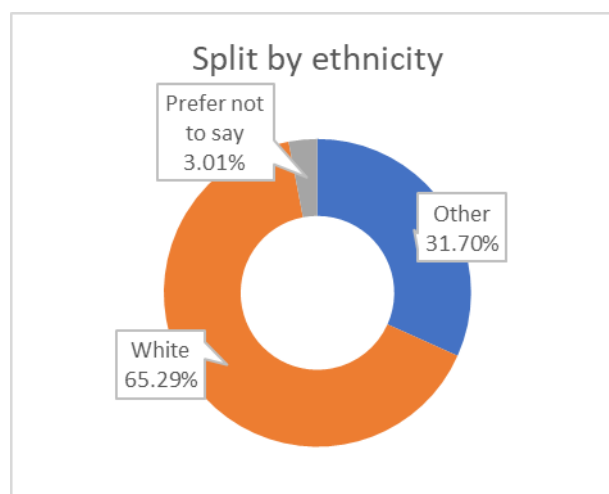
This compares to the gender profile according to the 2011 census of 42.5% female and 57.5% male. This percentage difference will also be affected by the type of roles advertised during the year.

**Applicants by disability**



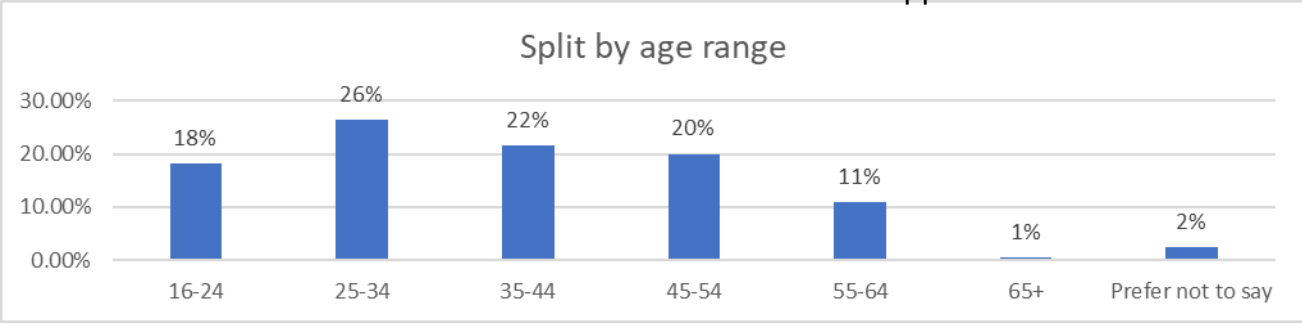
It is rather disappointing to see that the majority of applicants chose not to complete the field asking if they considered they had a disability. There could be various reasons for this including perceived stigma of being disabled, misunderstanding of the definition of a disability or potential lack of trust of the confidential nature of the data.

**Applicants by ethnicity**



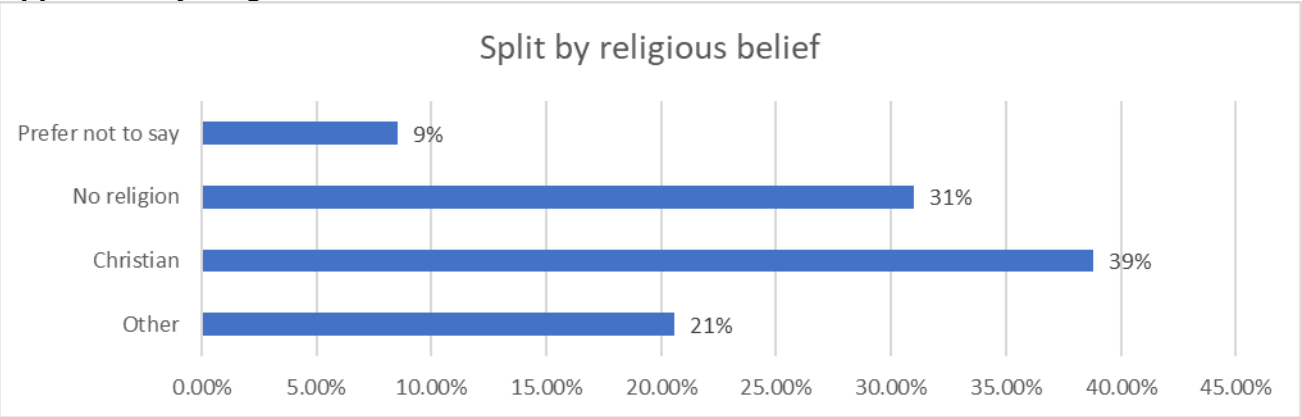
It is encouraging to note that non white applicants are a higher percentage than non white employees. This may affect the percentage in a positive way in the next workforce profile.

**Applicants by age**



The way age groupings from our recruitment system is slightly different to the groupings from the workforce data. It is therefore difficult to compare the two sets of data however it is not surprising that the two largest percentages of applicants are in the mid age range.

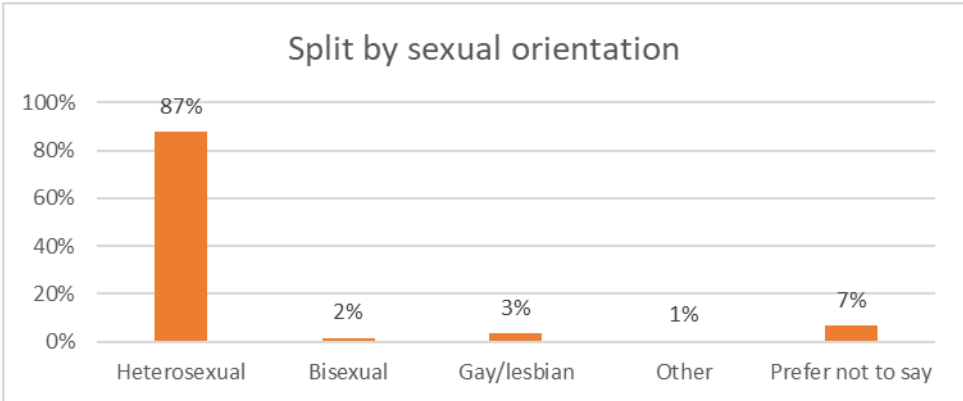
**Applicants by religious belief**



As expected, the largest percentage of applicants are Christian (including Roman Catholics). This data differs from workforce data in that only 9% of applicants didn't want to disclose their religious belief compared to 37.2% of the workforce.

**Sexual orientation (sexual identity)**

Our new recruitment system does report on sexual identity of applicants so, for the first time, we have been able to provide data on applicants' sexual orientation. This is important for monitoring LGBTQ+ applicants and how to support and encourage diversity and inclusion in this area.



**Transgender**

For the first time we have also been able to report on whether applicants are transgender. From the 613 applicants 98% identified as not being trans, 1.5% preferred not to say and 0.5% identified as being trans. This is useful information to feed into the action plan to help the organisation encourage inclusion in this area.

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Corporate Governance and Standards Committee Report

Ward(s) affected: n/a

Report of Strategic Services Director, Dawn Hudd

Author: Amanda Hargreaves, Performance Officer

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Tel: 07974 979369

Email: [joss.bigmore@guildford.gov.uk](mailto:joss.bigmore@guildford.gov.uk)

Date: 17 June 2021

## Performance Monitoring Report 2020/21 quarter 4

### Executive Summary

The Performance Monitoring Report for 2020-21 quarter 4 is presented to the Corporate Governance and Standards Committee for their review and to be noted.

### Recommendation to Committee

The Committee is requested to review and note the contents of this report along with the Performance Monitoring Report for 2020-21 quarter 4, attached as Appendix 1.

### Reasons for Recommendation:

To support our new corporate performance monitoring framework and enable the Committee to monitor the Council's performance against key indicators, as well as review key data relating to the 'health' of the borough.

**Is the report (or part of it) exempt from publication? No**

**Committee members please note:** should any member have any queries about specific performance indicators detailed in the Performance Monitoring Report, please submit these to [amanda.hargreaves@guildford.gov.uk](mailto:amanda.hargreaves@guildford.gov.uk) at least two days prior to the Committee meeting to enable an explanation to be given.

### 1. Purpose of Report

- 1.1 This report is accompanied by the Performance Monitoring Report for quarter 4 of the financial year 2020-21 (Appendix 1). The Committee is asked to review the attached report and note its contents.

1.2 Councillors will be able to monitor, on an ongoing basis, our performance against the indicators set out in the framework as the Performance Monitoring Report will be presented to this Committee on a quarterly basis.

1.3 The Performance Monitoring Report will be a public document which shows the Council's progress against a variety of performance indicators (PIs).

## **2. Introduction**

2.1 The accompanying Performance Monitoring Report is the second report to the Committee as part of our new performance monitoring framework. As part of the framework we will continue to present the report to this Committee on a quarterly basis for review.

## **3. Strategic Priorities**

3.1 The Council's performance management arrangements support the priority of providing efficient, cost effective and relevant quality public services that give the community value for money.

3.2 The performance management framework will help the Council to deliver value for money and efficiency in our services by tracking our progress against each indicator. Over time, as trends develop, we will be able to build a bigger picture of our performance to help inform and shape future activity and decision making.

3.3 The new performance management framework supports all aspects of the Council's strategic priorities by ensuring that we stay on track in delivering key outcomes shown in our corporate and service plans. By monitoring key PIs, we can celebrate our successes and identify any broad trends or key issues. This will support us in being an efficient, focussed organisation delivering high quality services.

## **4. Background**

4.1 Our first Performance Monitoring Report was received positively by Corporate Management Team and Corporate Governance and Standards Committee in March and prompted a good discussion with the Committee about the PI captured and information which would be useful in future, as well as constructive feedback.

4.2 In particular, Councillors were keen for the report to include commentary where PIs are not meeting a target/ not heading in the preferred direction of travel. This information has now been requested from Service Leads when they submit their PI data in their Service Plans and is included in the report where it has been provided.

4.3 Following feedback, we have also made some changes to the report to ensure it is more clearly presented, including re-designing the RAG rating symbols to be more accessible and removing targets/ preferred direction of travel when it is not relevant to the PI. Further details on the changes made are highlighted in section 1.4 of the Performance Monitoring Report.



- 4.4 Unfortunately, the report for quarter 4 is still showing some PIs without data (for a variety of reasons) and where this is due to data not being provided, Directors have been made aware.

**5. Financial Implications**

- 5.1 No financial implications apply.

**6. Legal Implications**

- 6.1 No legal implications apply.

**7. Human Resource Implications**

- 7.1 The report provides an overview on a number of key workforce indicators, such as staff sickness and turnover.

**8. Equality and Diversity Implications**

- 8.1 This duty has been considered in the context of this report and it has been concluded that there are no equality and diversity implications arising directly from this report.

**9. Climate Change/Sustainability Implications**

- 9.1 The report will show our performance across a range of environmental indicators, such as energy use and waste.

**10. Conclusion**

- 10.1 Our new performance monitoring framework provides us with the tools to ensure we are delivering what we set out to do in key areas. As the picture of data is built up, we will be able to identify and assess key trends across the PIs.
- 10.2 With ongoing review by Corporate Management Team and the Corporate Governance and Standards Committee we can ensure that the Council's performance is monitored and discussed at the highest level, thus helping to embed performance management into the culture of the organisation and allowing us to celebrate success and remedy any issues.
- 10.3 We are keen to receive continuous feedback on the new performance monitoring framework and welcome comments and questions from the Committee.

**11. Background Papers**

None.

**12. Appendices**

Appendix 1: Performance Monitoring Report Quarter 4, 2020-21

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# Guildford Borough Council – Performance Monitoring Report

## Quarter 4, 2020/21

### 1. Introduction

The Council's performance monitoring framework incorporates a range of performance indicators (PI) aligned under four broad themes: Environment, Economy, Community and Council. The PI data shows how the Council is performing in various service areas along with indicators giving a broad picture of the 'health' of Guildford borough. Our framework comprises a total of 64 PI: 57 recorded quarterly and 7 annually.

This report incorporates an 'at a glance' [scorecard summary](#) of the rating of each of our PI, with more detailed information and a chart table for each indicator shown in [section 5](#). An explanation of the rating for each PI is included in section 1.2, as is an overview of our [current position](#) and an [exception summary](#) showing where PI data has not been submitted for reporting on this occasion.

Section 1.4 gives details on changes which have been made to the report/ PI since the previous iteration. Finally, each PI has a designated Service Lead who is ultimately responsible for the PI and submission of data for each report, this information is included in [section 7](#).

This report will be submitted to Corporate Management Team and our Corporate Governance and Standards Committee on a quarterly basis for their comment and review.

#### 1.1 External factors

Whilst COVID-19 restrictions are beginning to lift, it is still worth bearing in mind that the Council has been operating in an exceptional environment for much of the financial year 2020/21. Frontline services have been given priority to ensure our communities are supported and provided for during the pandemic and restrictions. This may have had (and will continue to have) an impact on performance against the indicators below and this has been noted where relevant.






The Government enforced lockdowns and 'tiers' will also have had a direct impact on Council services in a variety of ways including the forced closure of visitor attractions/ public buildings, an increased need to support vulnerable people and providing financial support to businesses. Inevitably, the pandemic has also meant that some 'business as usual activities', including contributing to this report, may have become less of a priority in some areas whilst we continue to prioritise our communities and front-line services at this time.

#### 1.2 Performance indicator rating

To show the status of individual indicators we have assessed each one against a red, amber, or green (RAG) rating. Where the indicator has a target, it will be RAG rated against this, otherwise it will be rated against the preferred direction of travel (i.e. increasing or decreasing). Where a PI has an annual target, it will show green until quarter 4 if it is progressing towards that target. If the annual target is not achieved in quarter 4, it will be given a red rating. This report will show if an annual target has been reached (subject to data being submitted).

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The RAG ratings ~~Applied to~~ <sup>Applied to</sup> this report are detailed below:

-  Green: on, or over, target or heading in the preferred direction of travel (including for annual targets)
-  Amber: up to 5% off target, or the same as the previous quarter/ year
-  Red: more than 5% off target or heading in the wrong direction of travel
-  Data only, or no data to compare with
-  No data submitted for this quarter

### 1.3 Performance monitoring themes

To help categorise our PI we have grouped them under the headings shown below. These themes are broadly aligned to our current Corporate Plan.

|   |     |
|---|-----|
| <a href="#">Environment</a> (section 5.1) | ENV |
| <a href="#">Economy</a> (section 5.2)     | ECO |
| <a href="#">Community</a> (section 5.3)   | COM |
| <a href="#">Council</a> (section 5.4)     | COU |

### 1.4 Changes from our previous report

As our performance monitoring framework and associated reporting is still developing, we accept that it will evolve and that there will be changes to the report and PI to ensure that it continues to provide the right information and detail required.

For quarter 4, the following changes have been made to the report:

- Targets have been removed from the chart table where there is no target, leaving a preferred direction of travel
- The preferred direction of travel has been removed from the chart table where there is a target
- The designs of the RAG ratings have been changed to improve accessibility
- A new category of 'time lag in data provision' has been added to the exception summary
- The names of some PI have been changed; this has been detailed in the 'notes' section of the chart table
- A 'Working age population claiming key out of work benefits' PI has been added (reference number: COM27)
- Where a RAG rating is red, Service Leads have been asked to provide additional commentary/ explanation and this is included in the 'notes' section of the chart table where it has been provided
- Section 7 has been updated following changes to Service Leads and Lead Councillors.

We also plan to make more changes to the report from quarter 1 of 2021/22. This will include introducing new PI and revising the themes for the PI to be more directly aligned to those in the draft Corporate Plan 2021-2025. This will also mean PI will be renumbered according to the theme they are categorised under.

## 2. Scorecard summary

The table below provides an overview of the RAG rating for each PI for each quarter of 2020/21. Where an indicator is recorded annually, the rating for each quarter has been greyed out in the table.

For quarter 1 there may be no means of assessing the RAG rating against a preferred direction of travel if we do not have data for the preceding quarter 4. Where this is the case, quarter 1 data has been rated as 'data only' (i) and is shown in the chart table accompanying each PI in section 5.

| Ref no | Broad theme                 | Performance indicator  | Q1 | Q2 | Q3 | Q4 | Annual |
|--------|-----------------------------|--|----|----|----|----|--------|
| ENV1   | <a href="#">Environment</a> | CO2 emissions from Council operations  |    |    |    |    | ■      |
| ENV2   | Environment                 | Energy use by the Council  | ■  | ■  | ■  | ■  |        |
| ENV3   | Environment                 | Nitrogen dioxide concentration at monitoring site(s) at risk of exceeding limits |    |    |    |    | ■      |
| ENV4   | Environment                 | Kilograms of domestic residual waste collected, per household, from the kerbside | i  | ✓  | ✗  | ■  |        |
| ENV5   | Environment                 | Number of fly tips   | i  | ✗  | ✓  | ■  |        |
| ENV6   | Environment                 | Conservation sites in positive management  |    |    |    |    | ✗      |
| ENV7   | Environment                 | Household waste recycled and composted   | i  | ✗  | ✗  | ■  |        |
| ECO1   | <a href="#">Economy</a>     | Vacancy rates of commercial property investments                                 | ✓  | ✗  | ✓  | ✓  |        |
| ECO2   | Economy                     | Total number of empty days in rateable properties                                | i  | ✗  | ✗  | ✓  |        |
| ECO3   | Economy                     | Number of empty rateable properties  | i  | ✗  | ✗  | ✓  |        |
| ECO4   | Economy                     | Net change in completed commercial and business floorspace (B1, B2 and B8)       |    |    |    |    | ■      |
| ECO5a  | Economy                     | Number of businesses in receipt of Expanded Retail Discount or Nursery Discount  | i  | i  | i  | i  |        |

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| Ref no | Broad theme               | Performance indicator  | Q1 | Q2 | Q3 | Q4 | Annual |
|--------|---------------------------|--|----|----|----|----|--------|
| ECO5b  | Economy                   | Financial value of businesses in receipt of Expanded Retail Discount or Nursery Discount |    |    |    |    |        |
| ECO6   | Economy                   | Percentage of vacant town centre retail units  |    |    |    |    |        |
| ECO7   | Economy                   | Visits to town centre car parks  |    |    |    |    |        |
| ECO8   | Economy                   | Number of new food premises registrations  |    |    |    |    |        |
| COM1   | <a href="#">Community</a> | Number of customers taking part in day care activities                                   |    |    |    |    |        |
| COM2   | Community                 | Number of community transport single journeys  |    |    |    |    |        |
| COM3   | Community                 | Number of community hot meals delivered  |    |    |    |    |        |
| COM4   | Community                 | Average waiting time for Council housing   |    |    |    |    |        |
| COM5   | Community                 | Total number of households on the housing needs register                                 |    |    |    |    |        |
| COM6   | Community                 | Total number of households on the housing transfer register                              |    |    |    |    |        |
| COM7   | Community                 | Number of handyman jobs completed  |    |    |    |    |        |
| COM8   | Community                 | Number of Care and Repair jobs completed   |    |    |    |    |        |
| COM9   | Community                 | Number of public sector home adaptations completed                                       |    |    |    |    |        |
| COM10  | Community                 | Average time to let void housing properties  |    |    |    |    |        |
| COM11  | Community                 | Number of empty homes  |    |    |    |    |        |
| COM12  | Community                 | Number of households living in temporary accommodation                                   |    |    |    |    |        |

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| Ref no | Broad theme             | Performance indicator  | Q1 | Q2 | Q3 | Q4 | Annual |
|--------|-------------------------|--|----|----|----|----|--------|
| COM13  | Community               | Snapshot of rough sleepers   |    |    |    |    |        |
| COM14  | Community               | Number of successful homelessness outcomes   |    |    |    |    |        |
| COM15  | Community               | Local Council Tax Support claimants - pension and working age  |    |    |    |    |        |
| COM16  | Community               | Number of net new additional homes   |    |    |    |    |        |
| COM17  | Community               | Affordable new homes completed each year   |    |    |    |    |        |
| COM18  | Community               | Number of statutory nuisance investigations  |    |    |    |    |        |
| COM19  | Community               | Food businesses with a 'score on the door' of 3 or over  |    |    |    |    |        |
| COM20  | Community               | Total attendance at G Live   |    |    |    |    |        |
| COM21  | Community               | Total visits to sports and leisure venues  |    |    |    |    |        |
| COM22  | Community               | Total visits to heritage venues  |    |    |    |    |        |
| COM23  | Community               | Total number of attendances at events, engagement and outreach sessions delivered by Heritage Services |    |    |    |    |        |
| COM24  | Community               | Number of bookings of sports pitches and courts  |    |    |    |    |        |
| COM25  | Community               | Total visitor numbers to parks and countryside sites   |    |    |    |    |        |
| COM26  | Community               | Total number of 'Green Flag' open spaces   |    |    |    |    |        |
| COM27  | Community               | Working age population claiming key out of work benefits   |    |    |    |    |        |
| COU1   | <a href="#">Council</a> | Number of customer complaints received   |    |    |    |    |        |

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| Ref no | Broad theme | Performance indicator   | Q1 | Q2 | Q3 | Q4 | Annual |
|--------|-------------|---|----|----|----|----|--------|
| COU2   | Council     | Number of customer complaints upheld  | ✓  | ✓  | ✓  | ✓  |        |
| COU3   | Council     | Customer enquiries resolved at first point of contact   | ■  | ■  | ■  | ■  |        |
| COU4   | Council     | Council suppliers paid within 30 days   | ■  | ■  | ✗  | ✗  |        |
| COU5   | Council     | Council debt collected within 30 days   | ■  | ■  | ✗  | ✗  |        |
| COU6   | Council     | Rent collection rate – rent collected in year   | ✓  | ✓  | ✓  | ✓  |        |
| COU7   | Council     | Rent collection rate – rent collected in year plus arrears brought forward  | ✓  | ✓  | ✓  | ✓  |        |
| COU8   | Council     | Financial return on commercial property investments   |    |    |    |    | ■      |
| COU9   | Council     | Business rates collected  | i  | ✓  | ✓  | ✓  |        |
| COU10  | Council     | Council tax collected   | i  | ✓  | ✓  | ✓  |        |
| COU11  | Council     | Time taken to assess new Housing Benefit claims   | ✗  | ✗  | ✗  | ✗  |        |
| COU12  | Council     | Staff sickness absence  | ✓  | ■  | ✓  | ✓  |        |
| COU13  | Council     | Staff turnover  | ✗  | ■  | ✗  | ✗  |        |
| COU14  | Council     | Percentage of Freedom of Information and Environmental Information Regulation requests responded to within statutory timeframes | ✗  | ✗  | ✗  | ✓  |        |
| COU15  | Council     | Speed of determining applications for major development   | ✓  | ✓  | ✓  | ✓  |        |
| COU16  | Council     | Speed of determining applications for minor development   | ✓  | ✓  | ✓  | ✗  |        |
| COU17  | Council     | Speed of determining applications for other development   | ✓  | □  | □  | ✗  |        |

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Appendix 1

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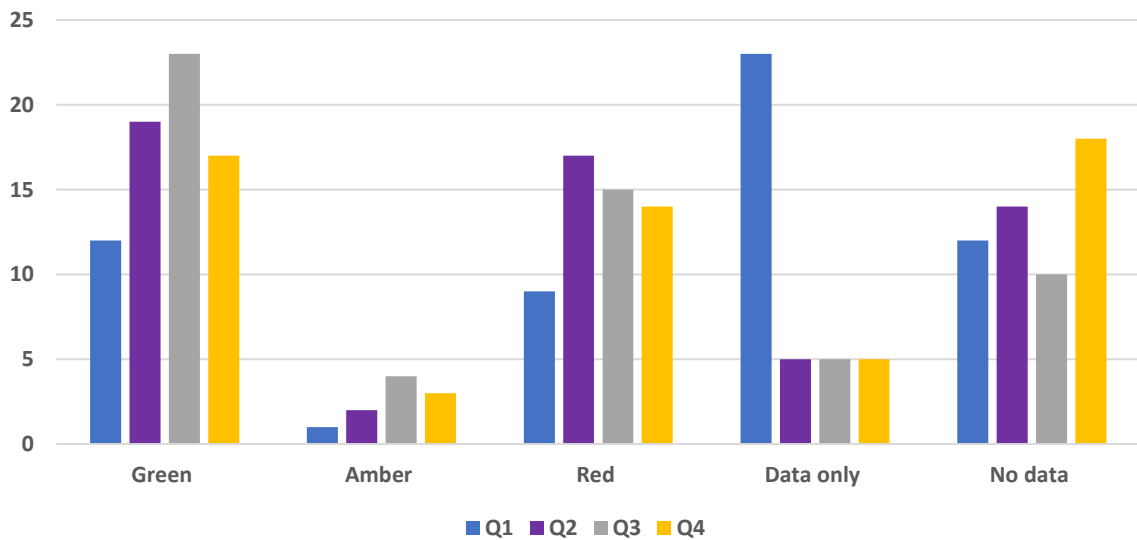


| Ref no | Broad theme | Performance indicator  | Q1  | Q2  | Q3  | Q4  | Annual |
|--------|-------------|--|---|---|---|---|--------|
| COU18  | Council     | Appeals dismissed against the Council's refusal of planning permission |  |  |  |  |        |
| COU19  | Council     | Number of web page views   |  |  |  |  |        |
| COU20  | Council     | Number of completed self-service forms and online payments             |  |  |  |  |        |
| COU21  | Council     | Total number of social media followers                                 |  |  |  |  |        |



| Quarter | RAG Rating Appendix 1 |       |       |           |         |
|---------|-----------------------|-------|-------|-----------|---------|
|         | Green                 | Amber | Red   | Data only | No data |
| 1       | 12                    | 1     | 9     | 23        | 12      |
|         | 21.1%                 | 1.8%  | 15.8% | 40.4%     | 21.1%   |
| 2       | 19                    | 2     | 17    | 5         | 14      |
|         | 33.3%                 | 3.5%  | 29.8% | 8.8%      | 24.6%   |
| 3       | 23                    | 4     | 15    | 5         | 10      |
|         | 40.4%                 | 7.0%  | 26.3% | 8.8%      | 17.5%   |
| 4       | 17                    | 3     | 14    | 5         | 18      |
|         | 29.8%                 | 5.3%  | 24.6% | 8.8%      | 31.6%   |

The data above is also demonstrated in the chart below:



When looking at all four quarters, it is significant to note the reduction in green rated PI for quarter 4. Whilst the majority of the PI rated green in quarter 3 remained green or amber for quarter 4, the remainder moved to no data or red ratings (5 PI for both). PI rated as no data saw a large increase in quarter 4. The main reason for PI which had data in quarter 3, but then showed as no data in quarter 4, was due to the time lag in provision of data.

### 3.3 2020/21 full year

The table below shows the RAG rating for all PI across all quarters, including annual PI.

| 2020/21 | RAG Rating |       |       |           |         |
|---------|------------|-------|-------|-----------|---------|
|         | Green      | Amber | Red   | Data only | No data |
|         | 72         | 10    | 57    | 38        | 58      |
|         | 30.6%      | 4.3%  | 24.3% | 16.2%     | 24.7%   |

Looking at the table above it is pleasing to note that for 2020/21 we have over a third of our PI on target or within tolerances (34.9% rated green or amber). The percentage of ‘data only’ PI is predominately in quarter 1 (where comparable data from the previous quarter 4 was not available). This has levelled out and remained constant over the following quarters. PI off target/ heading in the wrong direction of travel represent less than a quarter. Similarly, PI showing no data account for nearly a quarter of all PI.

**4. Exception summary Appendix 1**

This section highlights any indicators where data has not been submitted for the period of this report (2020/21 quarter 4). The exception summary below covers quarterly and annual PI, i.e. the situation at the end of quarter 4.

Four categories of 'exceptions' have been used in this summary:

| Reason   | Explanation   |
|--|---|
| Time lag in data provision                       | There is a period of lag in data for this PI being available/ recorded                              |
| Data not currently available/ possible to record | Data is not available or the capacity/ ability to record data for this PI is not possible currently |
| No reason given                                  | Data has not been submitted and no further explanation has been given                               |
| Responding to COVID-19                           | Data has not been provided due to a focus on responding to COVID-19                                 |

A fourth category of 'time lag in data provision' has been added to the exception summary for this quarter to show more clearly where data will be provided but has a time lag (usually between 1 and 3 months). This data will appear in a report from quarter 1, 2021/22 onwards.

We have a total of 64 PI reportable for quarter 4 and 34.4% of these PI had no data provided. We have relied on Service Leads to communicate any reason for the non-submission of data for this quarter. We have not made any assumptions about the priorities a specific service area may have and therefore why data has not been submitted on this occasion.

| Reason   | Number    | Percentage  |
|--|-----------|-------------|
| Time lag in data provision                       | 5         | 22.7%       |
| Data not currently available/ possible to record | 9         | 40.9%       |
| No reason given                                  | 8         | 36.4%       |
| Responding to COVID-19                           | 0         | 0           |
| <b>Total</b>                                     | <b>22</b> | <b>100%</b> |

The tables below show the exception summary by directorate and service area.

| Reason   | Directorate      |                    |
|--|------------------|--------------------|
|  | Service Delivery | Strategic Services |
| Time lag in data provision                       | 3                | 2                  |
| Data not currently available/ possible to record | 5                | 4                  |
| No reason given                                  | 8                | 0                  |
| Responding to COVID-19                           | 0                | 0                  |
| <b>Total</b>                                     | <b>16</b>        | <b>6</b>           |

| Service Area                  | Time lag in data provision | Data not currently available | No reason given |
|-------------------------------|----------------------------|------------------------------|-----------------|
| Asset Management              |                            | 3                            |                 |
| Culture, Heritage and Leisure |                            | 2                            |                 |
| Customer, Case and Parking    |                            | 2                            | 2               |
| Environment and Regulatory    |                            |                              | 6               |

| <b>Service Area</b>         | <b>Time lag in data provision</b> | <b>Data not currently available</b> | <b>No reason given</b> |
|-----------------------------|-----------------------------------|-------------------------------------|------------------------|
| Housing Advice              |                                   | 1                                   |                        |
| Operational and Technical   | 3                                 |                                     |                        |
| Planning Policy             | 1                                 | 1                                   |                        |
| Strategy and Communications | 1                                 |                                     |                        |

Every effort will continue to be made to encourage the owners of the corporate PI to submit data for inclusion in the next monitoring report. We will work more closely with Service Leads and Directors to identify any issues with reporting/ gathering data and support them where possible to bring a more complete performance picture in future reports.

5. Performance monitoring data

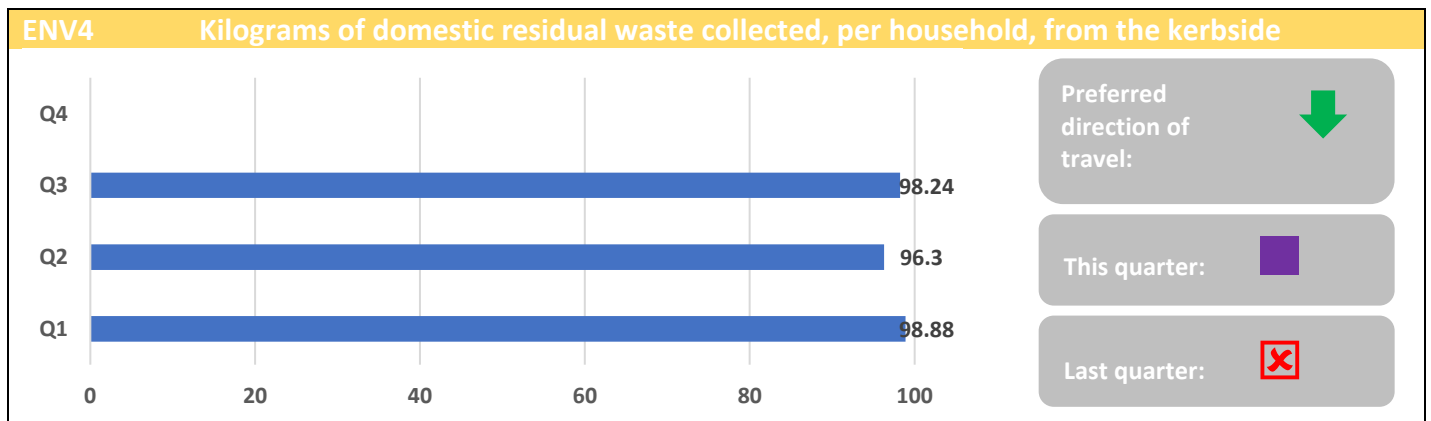
5.1 Environment

This section includes all performance indicators with a broad environmental theme.

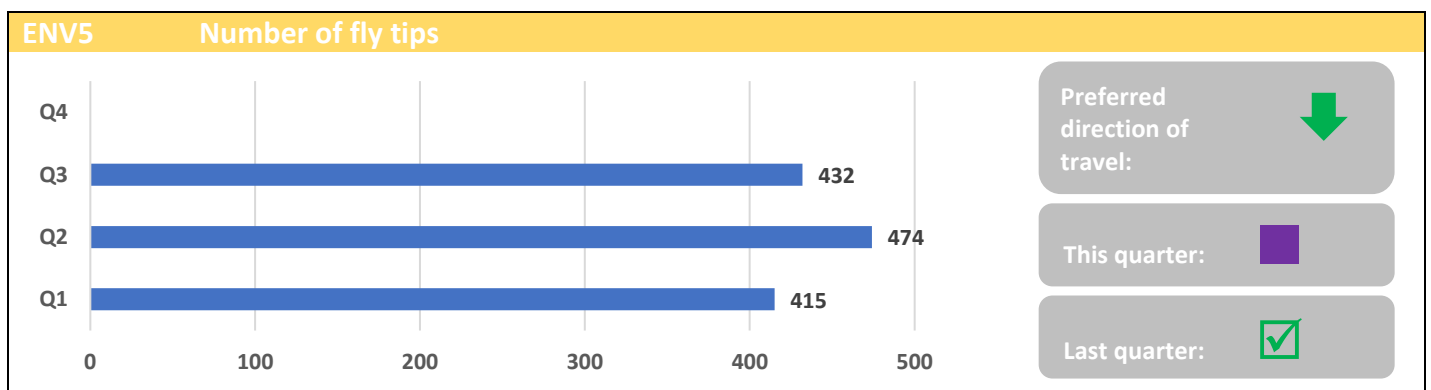
| ENV1 CO2 emissions from Council operations |  |
|--|--|
| <b>Description:</b>                        | Data provided by Asset Management.   |
| <b>Comments:</b>                           | Annually recorded PI – data should be available for reporting in a 2021/22 report. Energy monitoring capabilities are being developed. This includes defining, on what basis, quarterly consumption data is feasible and how long it takes to report. As well as identifying what is included, the best unit measurement and relevant targets. |

| ENV2 Energy use by the Council |  |
|--------------------------------|--|
| <b>Description:</b>            | Data provided by Asset Management.   |
| <b>Comments:</b>               | Not currently possible to record this PI as energy monitoring capabilities are currently being developed. This includes defining what is included, the best unit measurement and relevant targets. Data should be available for reporting in a 2021/22 report. |

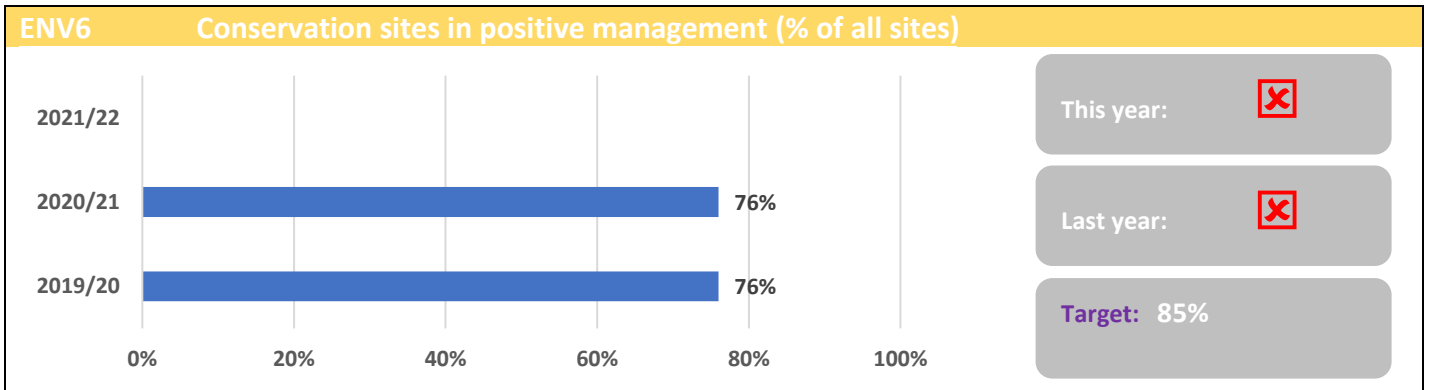
| ENV3 Nitrogen dioxide concentration at monitoring site(s) at risk of exceeding limits |   |
|---|---|
| <b>Description:</b>   | Data provided by Environment and Regulatory Services. |
| <b>Comments:</b>  | Annually recorded PI – data not provided.             |



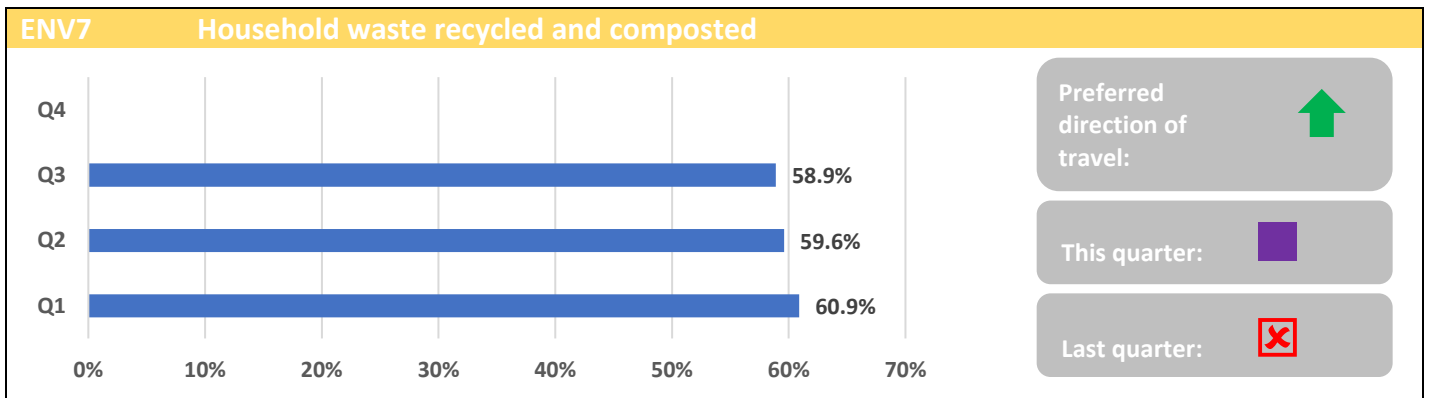
| Quarter 4           | Quarter 1 | Quarter 2   | Quarter 3 | Quarter 4 |
|---------------------|-----------|---|-----------|-----------|
| -                   | 98.88kg   | 96.3kg  | 98.24kg   | -         |
| <b>Description:</b> |           | Kilograms of domestic residual waste collected from each household at kerbside, as per the DEFRA definition. Data provided by Operational and Technical Services. |           |           |
| <b>Comments:</b>    |           | There is a 3-month lag on reporting due to slow data provision. This PI is subject to seasonal change.  |           |           |



| Quarter 4           | Quarter 1  | Quarter 2 | Appendix 1 | Quarter 4 |
|---------------------|--|-----------|------------|-----------|
| -                   | 415  | 474       | 432        | -         |
| <b>Description:</b> | Number of reported fly tips. Data provided by Operational and Technical Services.                                    |           |            |           |
| <b>Comments:</b>    | There is a 2-month lag in reporting due to sign off/ processing requirements. This PI is subject to seasonal change. |           |            |           |

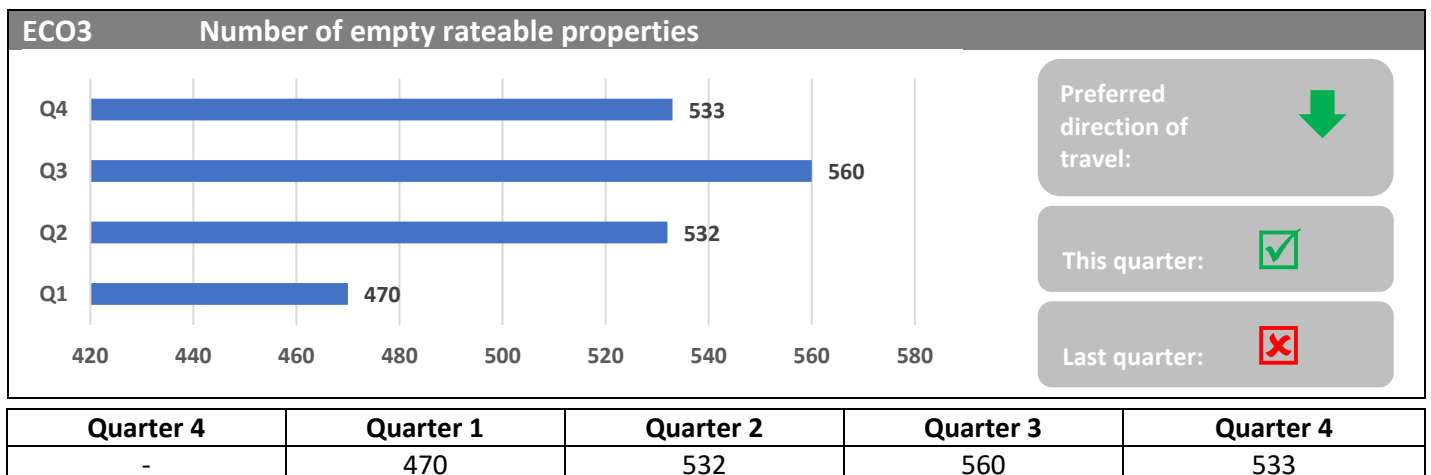
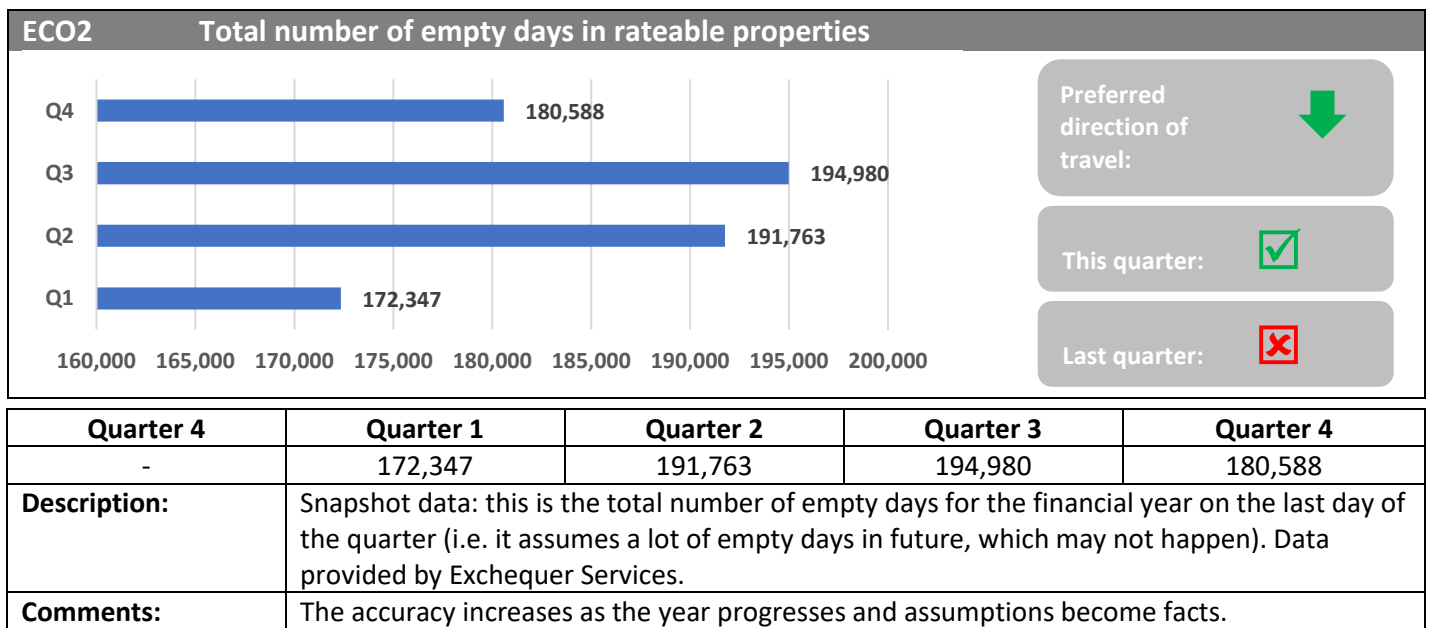
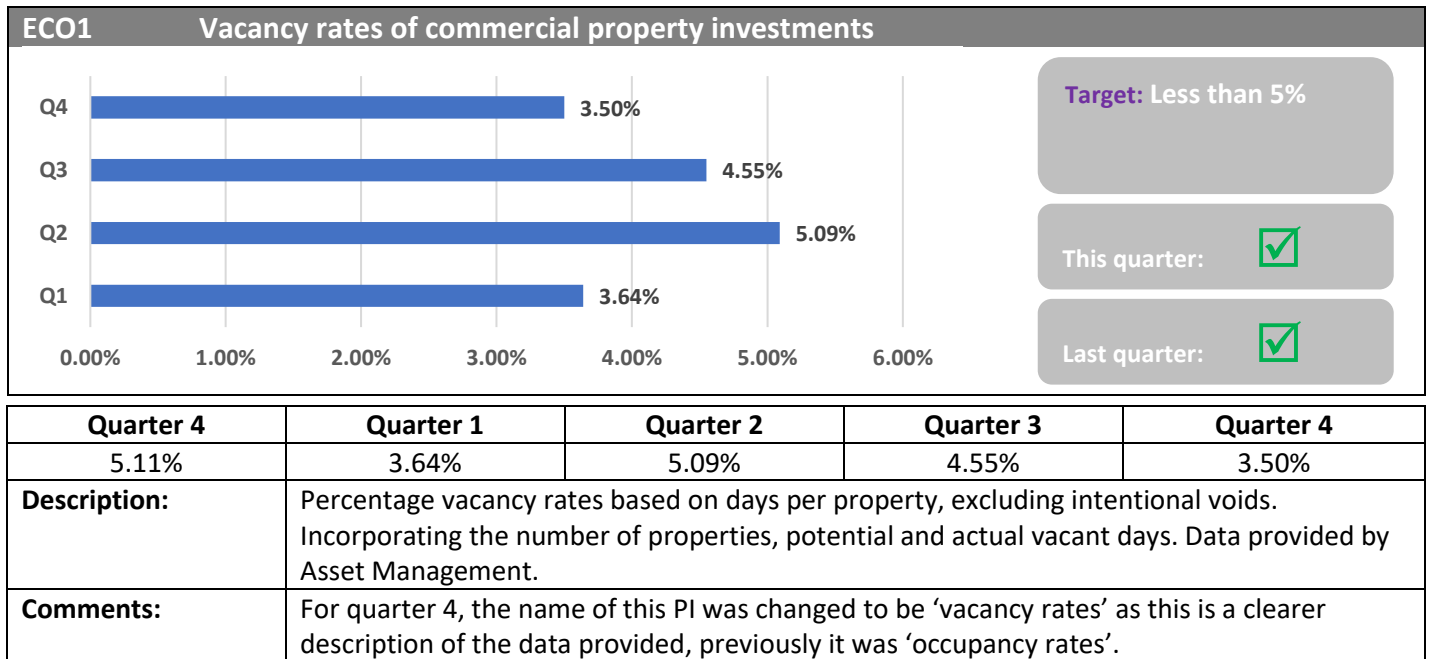


| 2019/20             | 2020/21  |  |
|---------------------|--|--|
| 76%                 | 76%  |  |
| <b>Description:</b> | The data shows how many countryside sites we actively manage for habitat and species protection. Expressed as percentage of all our countryside sites and for 2020/21, 41 out of 54 sites were in positive management. Data provided by Culture, Heritage and Leisure Services.  |  |
| <b>Comments:</b>    | A site is in positive conservation management if management activity is carried out to protect/ enhance the nature conservation value of a site. For example, clearing scrub to keep a meadow habitat open, woodland coppicing, pond management, conservation grazing or rewilding. Not included are activities for general site management, for example, litter picking, tree safety work, path clearance, leaving a site to neglect. |  |



| Quarter 4           | Quarter 1  | Quarter 2 | Quarter 3 | Quarter 4 |
|---------------------|--|-----------|-----------|-----------|
| -                   | 60.9%  | 59.6%     | 58.9%     | -         |
| <b>Description:</b> | Percentage of household waste recycled and composted. Data provided by Operational and Technical Services. |           |           |           |
| <b>Comments:</b>    | There is a 3-month lag on reporting due to slow data provision. This PI is subject to seasonal change.     |           |           |           |

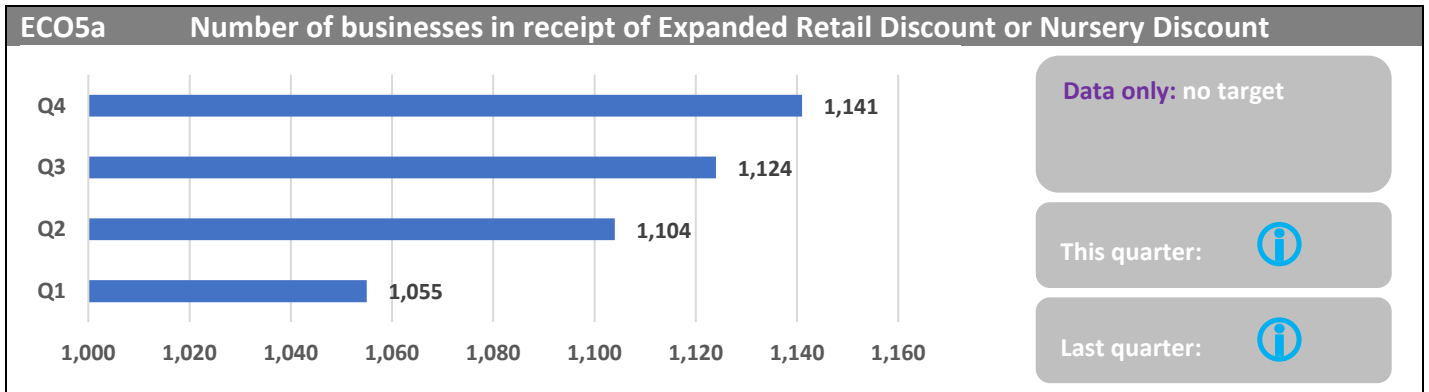
This section includes all performance indicators with a broad economic theme.



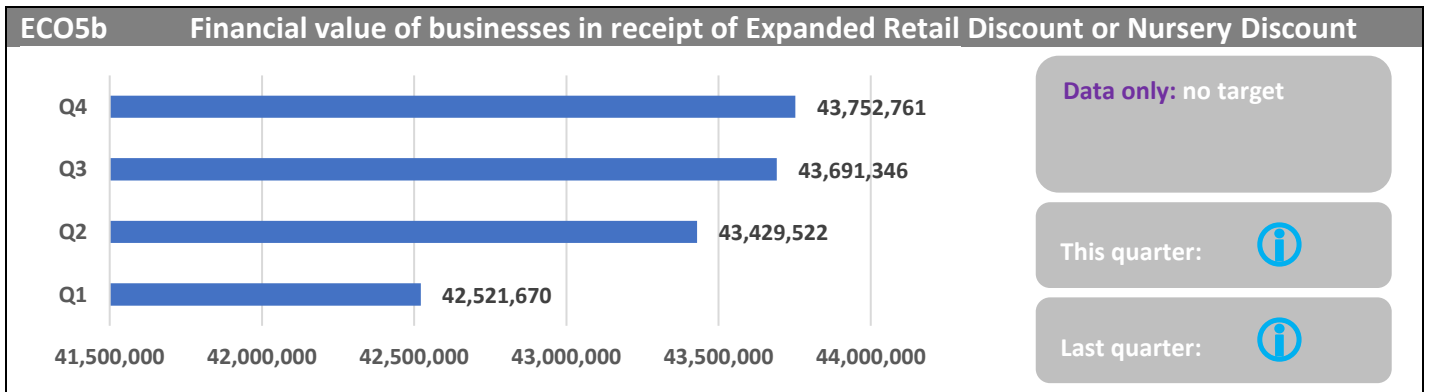


|                     |  |
|---------------------|--|
| <b>Description:</b> | Snapshot data: these are the properties showing as empty in the system on the last day of the quarter. Data provided by Exchequer Services.  |
| <b>Comments:</b>    | If a property was empty until the day before the last day or becomes empty the day after, it is not included in this data. The accuracy of this data is reliant on ratepayers communicating any changes in a timely fashion. |

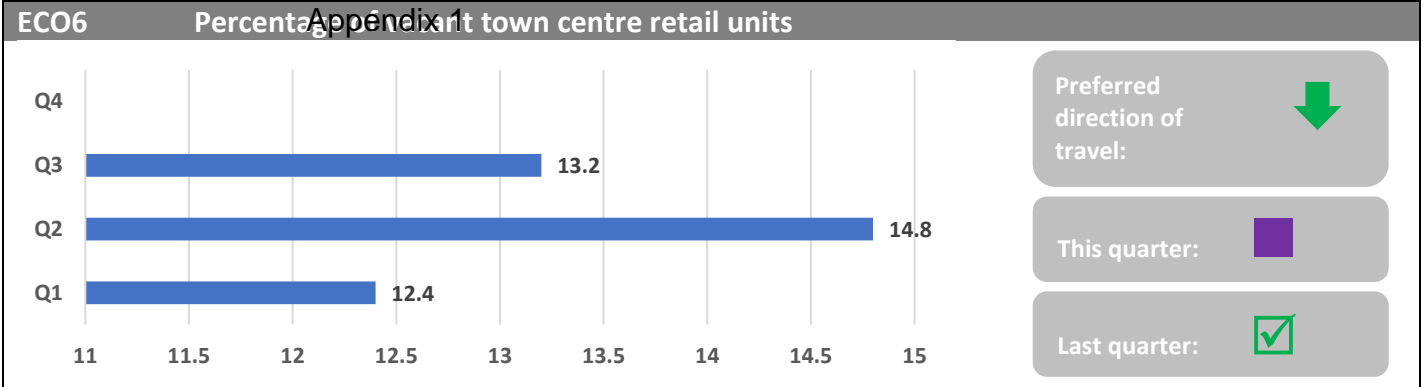
| ECO4 Net change in completed commercial and business floorspace (B1, B2 and B8) |  |
|---|--|
| <b>Description:</b>   | Data provided by Planning Policy.  |
| <b>Comments:</b>  | Annually recorded PI – this data comes from commercial floorspace surveys which haven't yet been carried out this year. They are scheduled to take place in May 2021, so data should be available for the quarter 1 2021/22 monitoring report. |



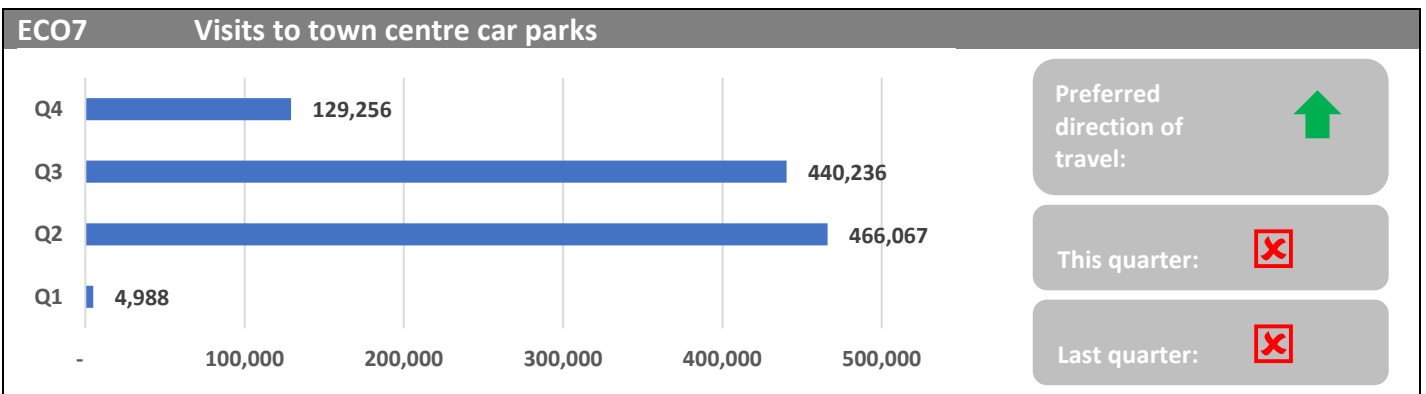
| Quarter 4           | Quarter 1  | Quarter 2 | Quarter 3 | Quarter 4 |
|---------------------|--|-----------|-----------|-----------|
| -                   | 1,055  | 1,104     | 1,124     | 1,141     |
| <b>Description:</b> | The Government announced two discounts to help ratepayers due to COVID-19. Expanded Retail Discount which is a 100% business rate discount for 2020/21. There is a specific list of criteria; but essentially it is available for occupied properties mainly used by visiting members of the public. Nursery Discount is a 100% business rate discount for 2020/21, which is for non-local authority nurseries that appear on the Early Years Register. Data provided by Exchequer Services. |           |           |           |
| <b>Comments:</b>    | Ideally, the current figure will increase as the situation with businesses is clarified because it applies for the whole year. If it declines it could be an indication of failing businesses.   |           |           |           |



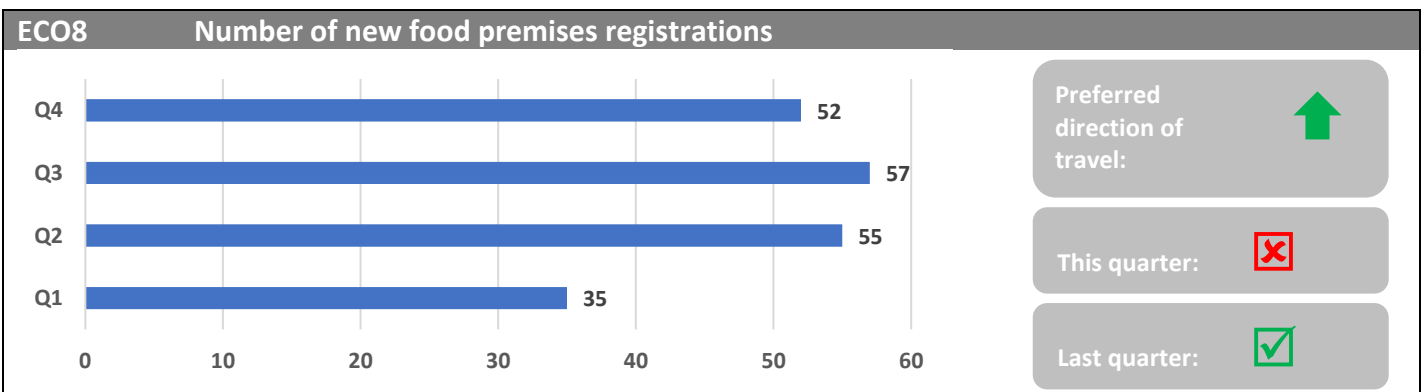
| Quarter 4           | Quarter 1   | Quarter 2   | Quarter 3   | Quarter 4   |
|---------------------|---|-------------|-------------|-------------|
| -                   | £42,521,670   | £43,429,522 | £43,691,346 | £43,752,761 |
| <b>Description:</b> | As above – ECO5a.   |             |             |             |
| <b>Comments:</b>    | The above are the amounts granted so far this year until the end of the financial year. |             |             |             |



| Quarter 4           | Quarter 1   | Quarter 2 | Quarter 3 | Quarter 4 |
|---------------------|---|-----------|-----------|-----------|
| -                   | 12.4%   | 14.8%     | 13.2%     | -         |
| <b>Description:</b> | Data is for vacant ground level retail and leisure premises situated within Guildford's Business Improvement District (BID). Data provided by Experience Guildford.   |           |           |           |
| <b>Comments:</b>    | There is a 1-2 month lag on reporting due to data collation. Data was not collected for quarter 4 2019/20 due to the COVID-19 pandemic.<br>Quarter 3: by comparison the percentage of vacant units for the UK was 11.7% and for the South East was 11.7%. |           |           |           |

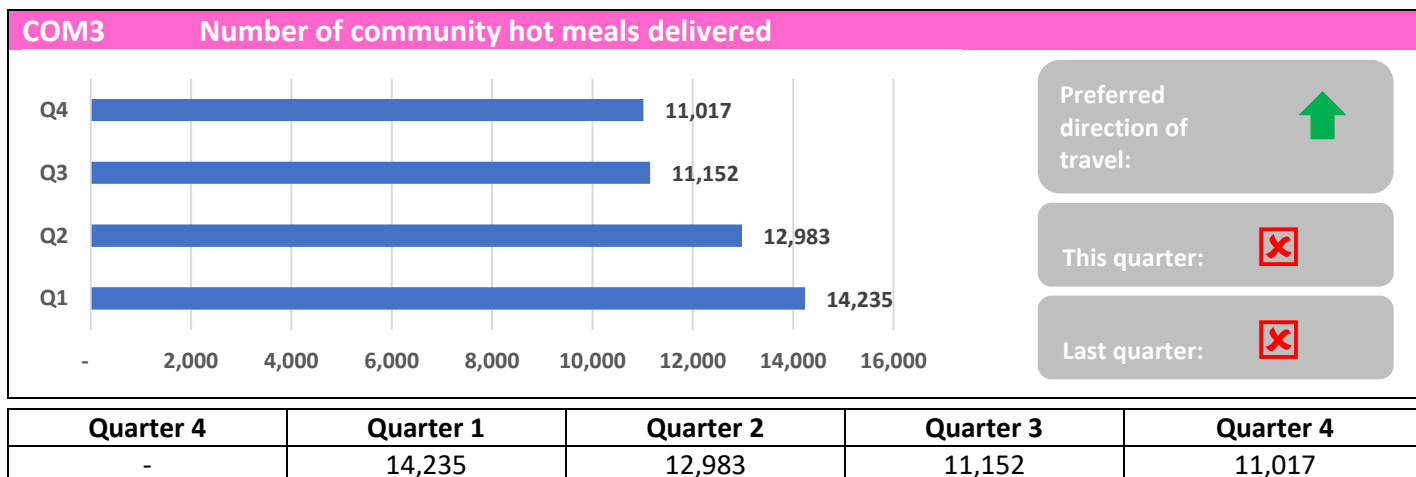
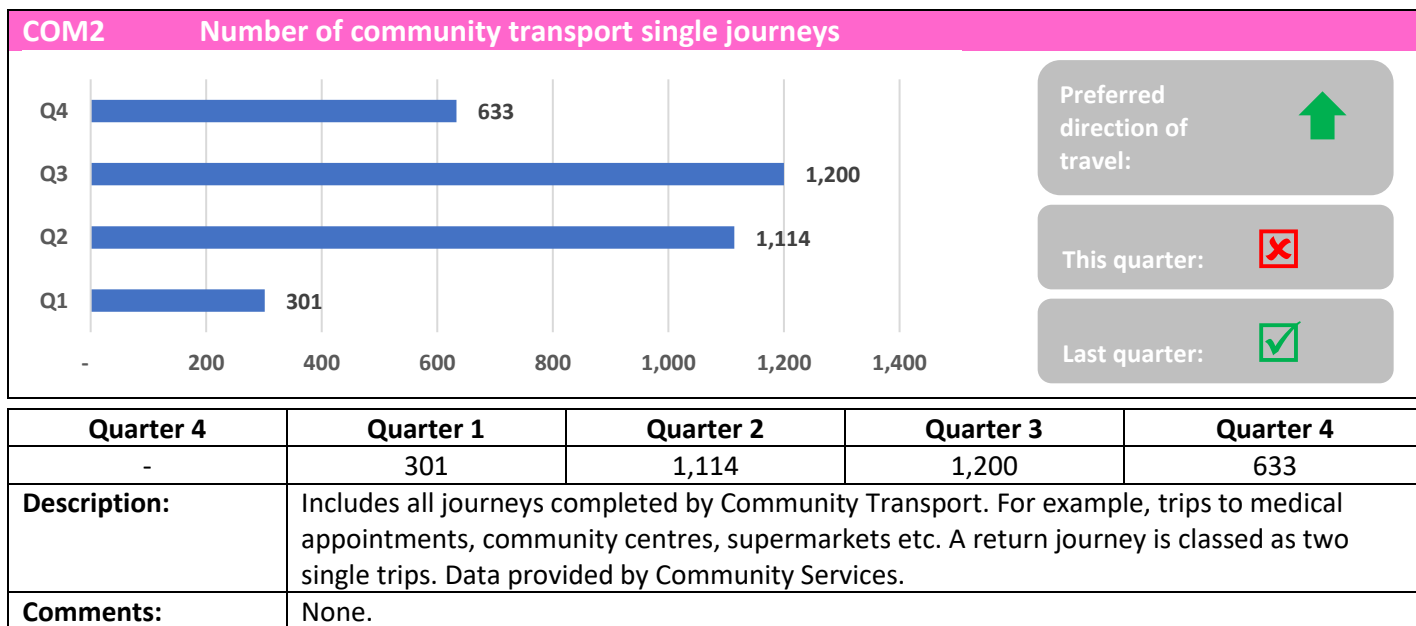
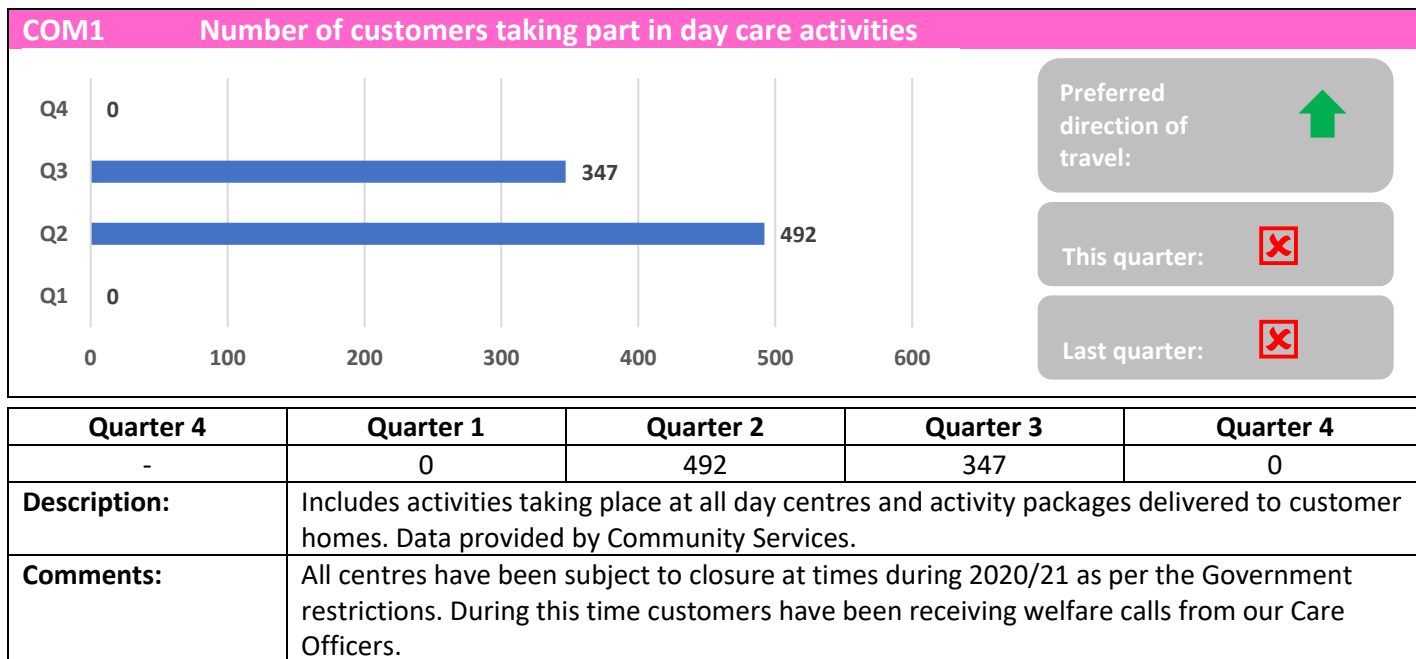


| Quarter 4           | Quarter 1   | Quarter 2 | Quarter 3 | Quarter 4 |
|---------------------|---|-----------|-----------|-----------|
| 664,987             | 4,988   | 466,067   | 440,236   | 129,256   |
| <b>Description:</b> | Ticket sales for town centre car parks. Data provided by Customer, Case and Parking Services.   |           |           |           |
| <b>Comments:</b>    | Ticket machines were suspended from 23 March - 30 June 2020 inclusive and car parking was free. Figures for March, April and May 2020 are for RingGo (pay by phone) ticket sales where customers paid for a ticket, regardless of free parking being available. |           |           |           |



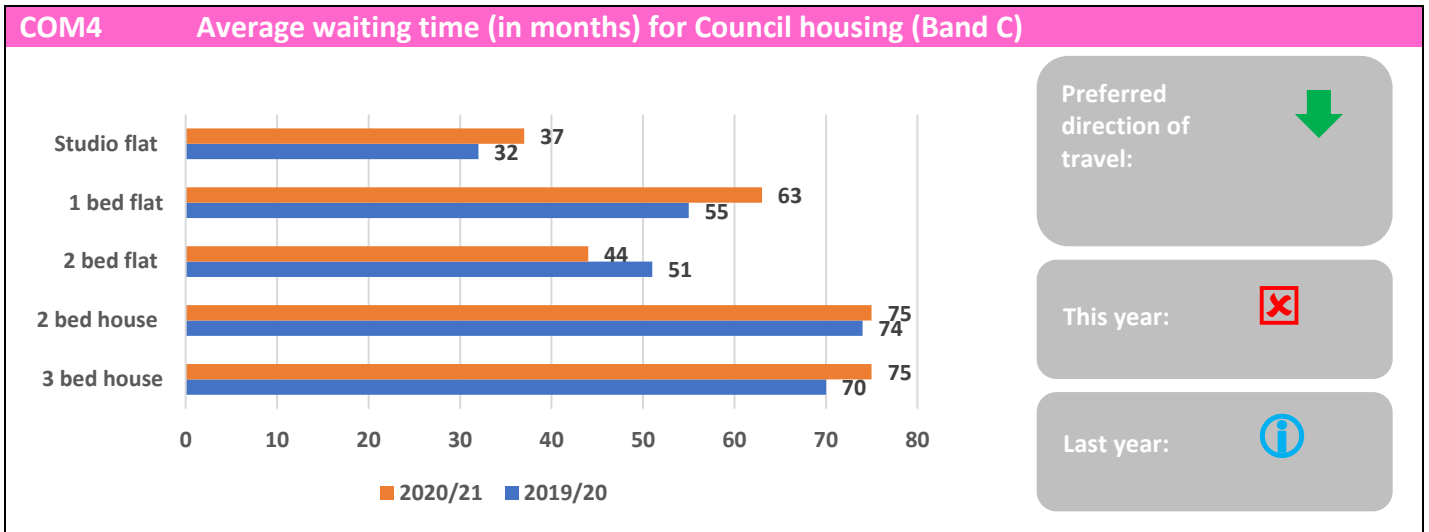
| Quarter 4           | Quarter 1   | Quarter 2 | Quarter 3 | Quarter 4 |
|---------------------|---|-----------|-----------|-----------|
| -                   | 35  | 55        | 57        | 52        |
| <b>Description:</b> | Food registrations received by the Council. Data provided by Environment and Regulatory Services. |           |           |           |
| <b>Comments:</b>    | None.   |           |           |           |

This section includes all performance indicators with a broad community theme.

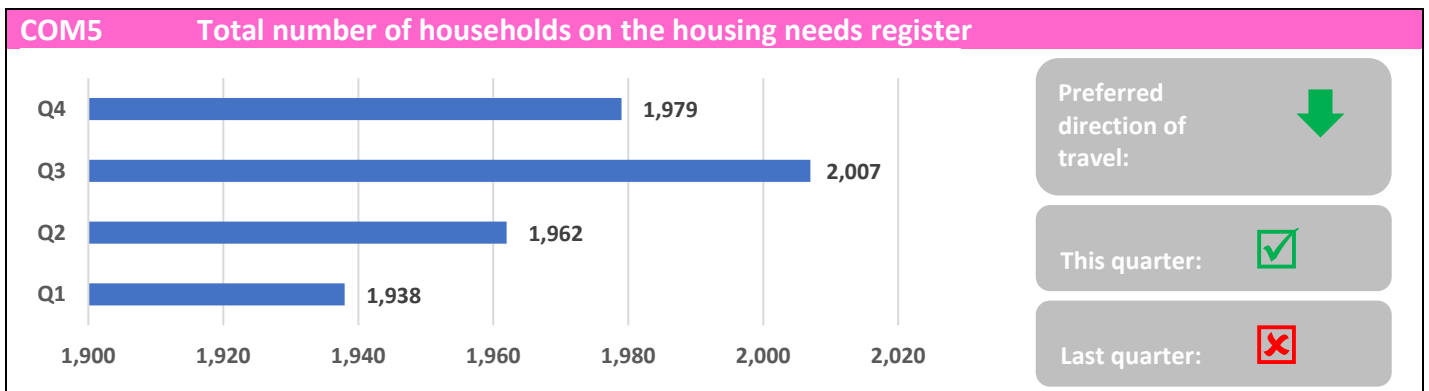


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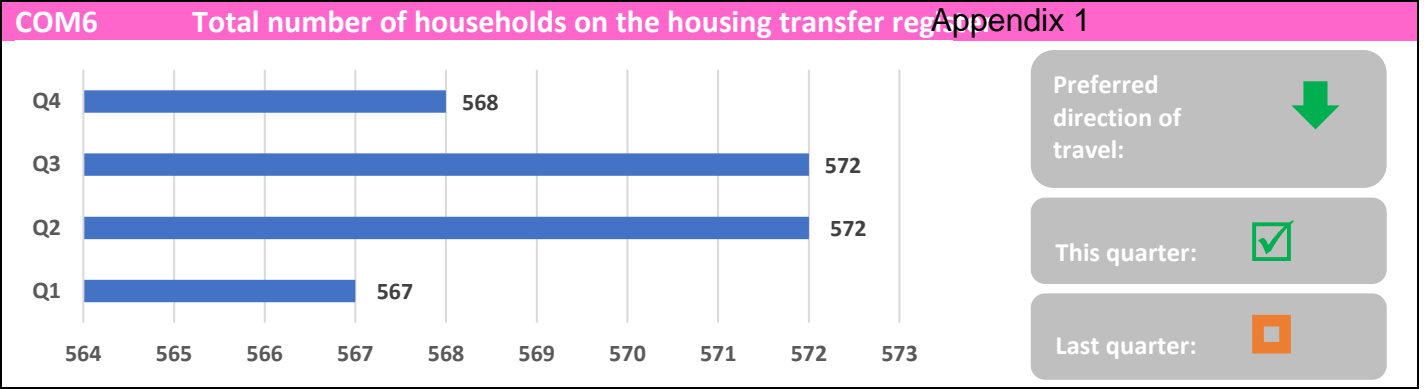
|                     |   |
|---------------------|---|
| <b>Description:</b> | Appendix 1<br>In addition to community meals delivery service as well as meals ordered by day care customers at our day centres. Data provided by Community Services. |
| <b>Comments:</b>    | None.   |



| Type of property    | 2019/20   | 2020/21                       |
|---------------------|---|-------------------------------|
| Studio flat         | 32 months (2 years, 8 months)   | 37 months (3 years, 1 month)  |
| 1 bed flat          | 55 months (4 years, 7 months)   | 63 months (5 years, 3 months) |
| 2 bed flat          | 51 months (4 years, 3 months)   | 44 months (3 years, 8 months) |
| 2 bed house         | 74 months (6 years, 2 months)   | 75 months (6 years, 3 months) |
| 3 bed house         | 70 months (5 years, 10 months)  | 75 months (6 years, 3 months) |
| <b>Description:</b> | Data provided by Housing Advice.  |                               |
| <b>Comments:</b>    | This PI has been rated red as most of the waiting times have increased, rather than decreased in 2020/21. |                               |



|                     | Quarter 1  | Quarter 2 | Quarter 3 | Quarter 4 |
|---------------------|--|-----------|-----------|-----------|
|                     | 1,938  | 1,962     | 2,007     | 1,979     |
| <b>Description:</b> | Total number of households on the housing needs register. Data provided by Housing Advice. |           |           |           |
| <b>Comments:</b>    | None.  |           |           |           |



| Quarter 4           | Quarter 1   | Quarter 2 | Quarter 3 | Quarter 4 |
|---------------------|---|-----------|-----------|-----------|
| 563                 | 567   | 572       | 572       | 568       |
| <b>Description:</b> | Total number of households on the housing transfer register. Data provided by Housing Advice. |           |           |           |
| <b>Comments:</b>    | None.   |           |           |           |

**COM7 Number of handyman jobs completed**

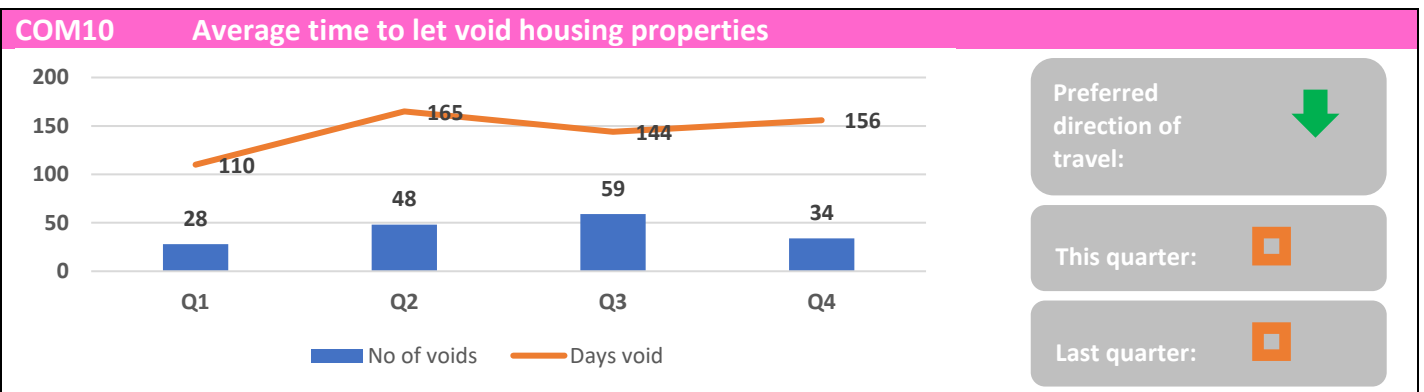
|                     |   |
|---------------------|---|
| <b>Description:</b> | Data provided by Environment and Regulatory Services. |
| <b>Comments:</b>    | Data not provided.                                    |

**COM8 Number of Care and Repair jobs completed**

|                     |   |
|---------------------|---|
| <b>Description:</b> | Data provided by Environment and Regulatory Services. |
| <b>Comments:</b>    | Data not provided.                                    |

**COM9 Number of public sector adaptations completed**

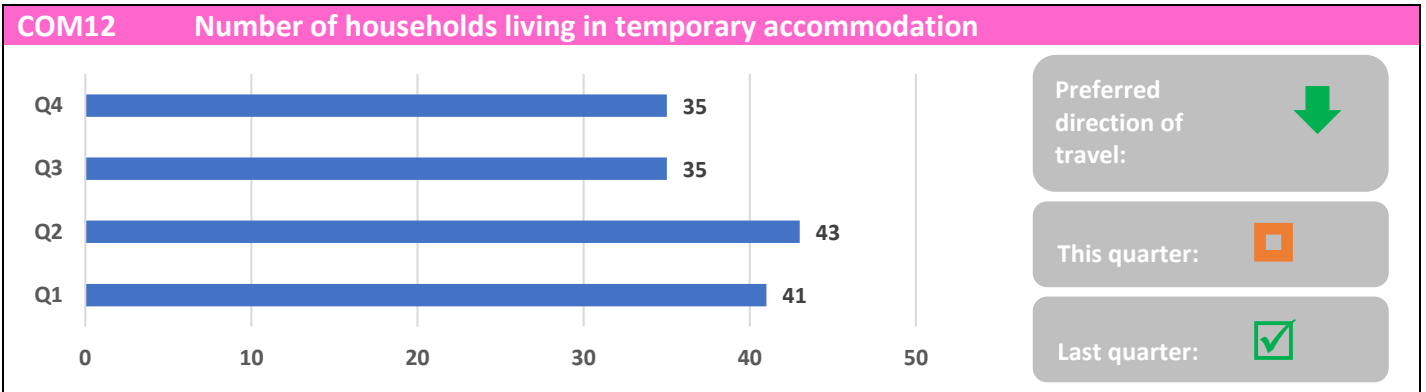
|                     |   |
|---------------------|---|
| <b>Description:</b> | Data provided by Environment and Regulatory Services. |
| <b>Comments:</b>    | Data not provided.                                    |



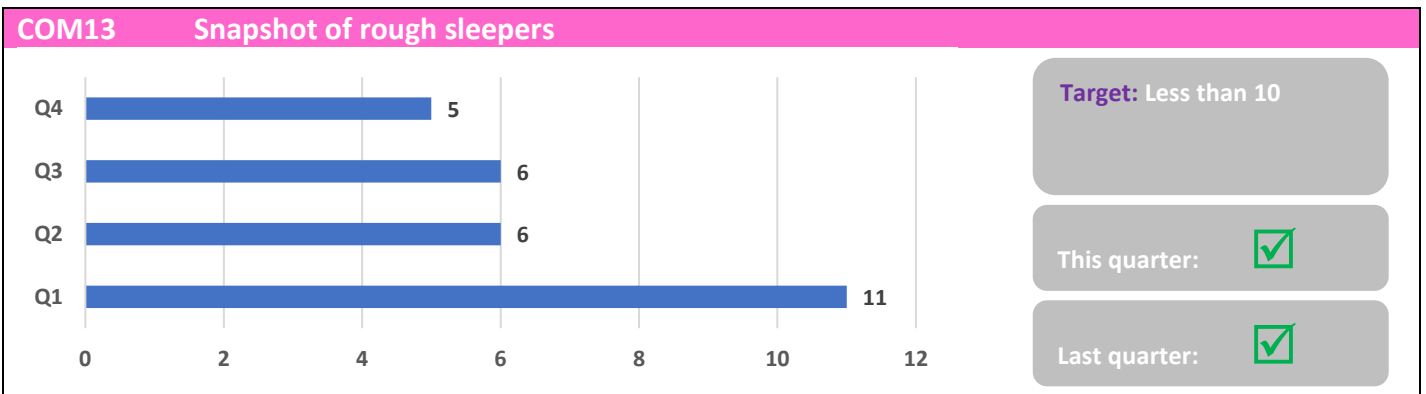
| Quarter 4           | Quarter 1   | Quarter 2 | Quarter 3 | Quarter 4 |
|---------------------|---|-----------|-----------|-----------|
| -                   | 28/110  | 48/165    | 59/144    | 34/156    |
| <b>Description:</b> | The number of voids/ the number of days void. Data provided by Housing Advice.  |           |           |           |
| <b>Comments:</b>    | This PI crosses over service areas, so one area does not have full control of the statistics shown.<br>Quarter 3: rated amber as the number of days void has decreased, but the number of void properties has increased.<br>Quarter 4: rated amber as the number of void properties has decreased, but the number of days void has increased. |           |           |           |

**COM11 Number of empty homes**

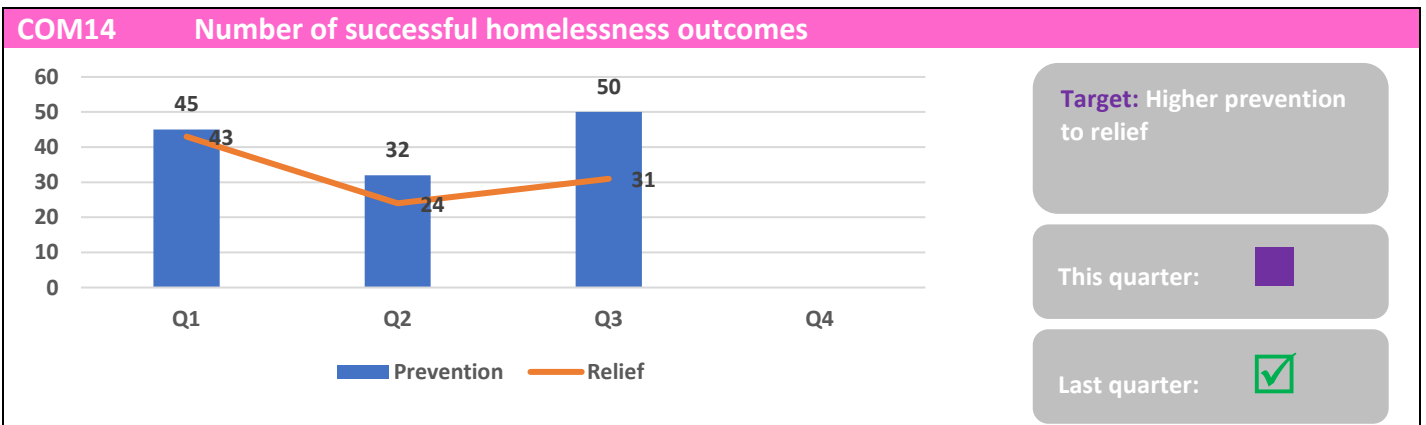
|                     |   |
|---------------------|---|
| <b>Description:</b> | Data provided by Environment and Regulatory Services. |
| <b>Comments:</b>    | Data not provided.                                    |



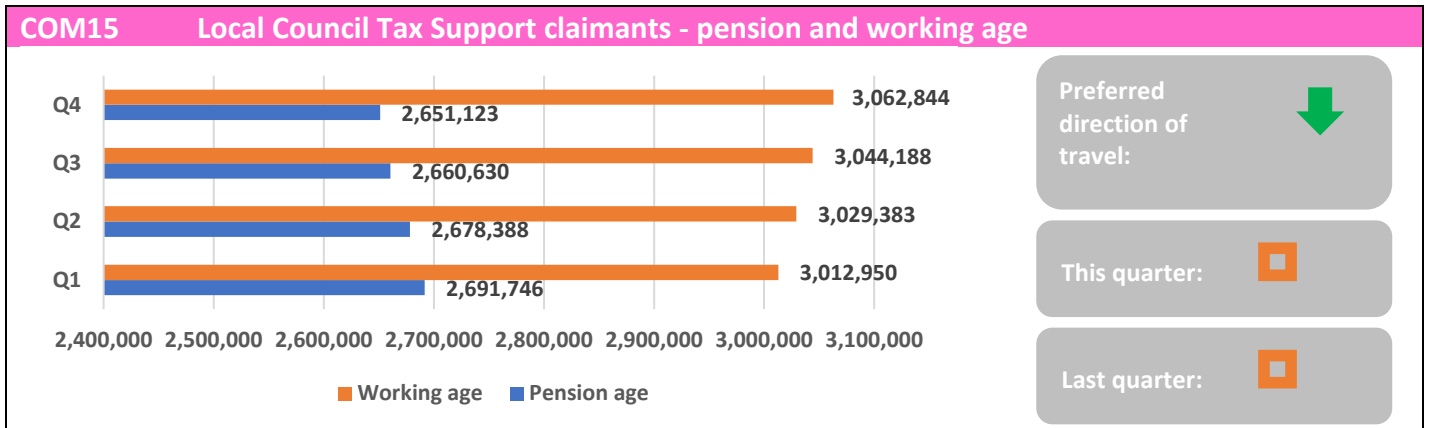
| Quarter 4           | Quarter 1   | Quarter 2 | Quarter 3 | Quarter 4 |
|---------------------|---|-----------|-----------|-----------|
| 44                  | 41  | 43        | 35        | 35        |
| <b>Description:</b> | Number of all households in temporary accommodation at the end of the quarter. These are only the households who are accommodated following an acceptance of a homelessness duty. Other households may be placed in temporary accommodation without us accepting a duty, but by using our prevention powers. Data provided by Housing Advice. |           |           |           |
| <b>Comments:</b>    | None.   |           |           |           |



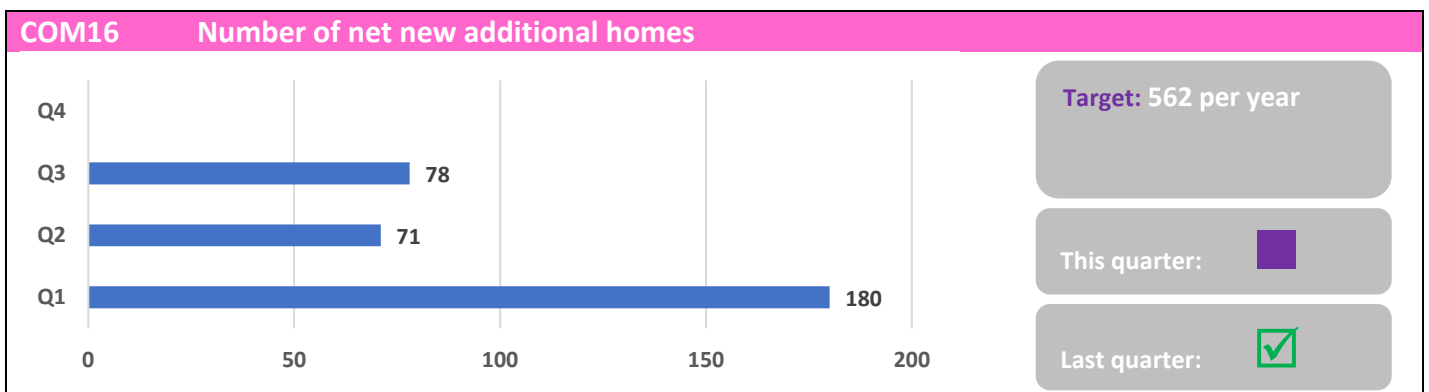
| Quarter 4           | Quarter 1   | Quarter 2 | Quarter 3 | Quarter 4 |
|---------------------|---|-----------|-----------|-----------|
| -                   | 11  | 6         | 6         | 5         |
| <b>Description:</b> | These figures are intelligence-based estimates relating to a specified date each quarter. HOST collate information based on their caseload, rough sleeper outreach and multi-agency feedback received. Data provided by Housing Advice. |           |           |           |
| <b>Comments:</b>    | Quarter 1: during the first COVID-19 lockdown everyone was offered accommodation, some resisted initially, and others took nights out from their emergency accommodation to sleep rough.  |           |           |           |



| Quarter 4           | Quarter 1   | Quarter 2 | Quarter 3 | Quarter 4 |
|---------------------|---|-----------|-----------|-----------|
| 47/34               | 45/43   | 32/24     | 50/31     | -         |
| <b>Description:</b> | Successful prevention/ relief case outcomes. Data provided by Housing Advice.   |           |           |           |
| <b>Comments:</b>    | Quarter 4: it is not currently possible to provide data this quarter due to data errors within the homelessness reporting system. Data should be available in quarter 1, 2021/22. |           |           |           |

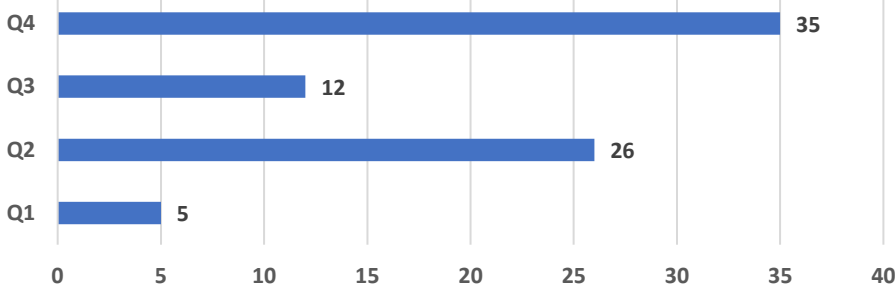


| Quarter 4           | Quarter 1  | Quarter 2                 | Quarter 3                 | Quarter 4                 |
|---------------------|--|---------------------------|---------------------------|---------------------------|
| -                   | £3,012,950/<br>£2,691,746  | £3,029,383/<br>£2,678,388 | £3,044,188/<br>£2,660,630 | £3,062,844/<br>£2,651,123 |
| <b>Description:</b> | Local Council Tax Support claimants are defined as a monetary value for the year, rather than the number of claimants, and split between working and pension age. In a normal year this declines slightly over the year. The above are the amounts granted so far this year until the end of the financial year (i.e. not just the amounts that relate to the elapsed year so far). Data provided by Exchequer Services. |                           |                           |                           |
| <b>Comments:</b>    | This year it is expected support claimants will increase, but a good sign would then be to see it reduce – especially for the working age.<br>Quarters 3 and 4: these have been rated amber as pension age claimants are moving in the preferred direction of travel but working age claimants are moving against the preferred direction of travel.   |                           |                           |                           |



| Quarter 4           | Quarter 1   | Quarter 2 | Quarter 3 | Quarter 4 |
|---------------------|---|-----------|-----------|-----------|
| -                   | 180   | 71        | 78        | -         |
| <b>Description:</b> | This is the calculation of all new residential properties built, or created through change of use to residential use, minus all residential properties demolished in the year. This equals the net new additional homes. Data provided by Planning Policy.            |           |           |           |
| <b>Comments:</b>    | There is up to 3-months reporting lag with housing completion data. Please note that these figures may be subject to change due to late reporting of completions. The data will be finalised during the production of our Annual Monitoring Report later in the year. |           |           |           |

**COM17 Affordable new homes completed each year**



Target: to be agreed

This quarter:



Last quarter:

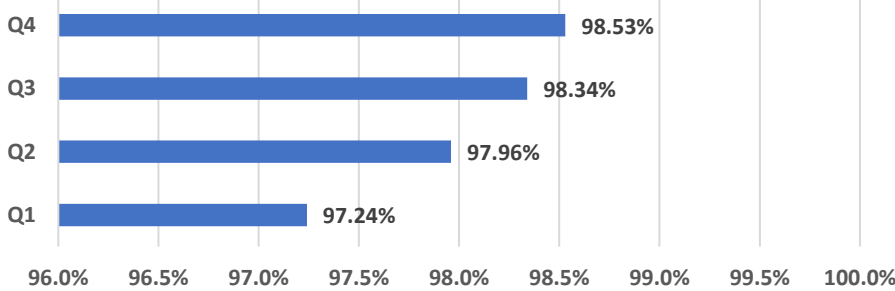


| Quarter 4   | Quarter 1 | Quarter 2 | Quarter 3 | Quarter 4 |
|---|-----------|-----------|-----------|-----------|
| -   | 5         | 26        | 12        | 35        |
| <b>Description:</b> Data only, until a target is agreed. Data provided by Housing Advice. |           |           |           |           |
| <b>Comments:</b> A total of 78 affordable new homes have been completed for 2020/21.      |           |           |           |           |

**COM18 Number of statutory nuisance investigations (noise, air quality, odour etc.)**

|                     |   |
|---------------------|---|
| <b>Description:</b> | Data provided by Environment and Regulatory Services. |
| <b>Comments:</b>    | Data not provided.                                    |

**COM19 Food businesses with a 'score on the door' of 3 or over**



Preferred direction of travel:



This quarter:



Last quarter:



| Quarter 4   | Quarter 1 | Quarter 2 | Quarter 3 | Quarter 4 |
|---|-----------|-----------|-----------|-----------|
| 97.24%*   | 97.24%    | 97.96%    | 98.34%    | 98.53%    |
| <b>Description:</b> Percentage of establishments with a rating of 3 (generally satisfactory) or better under the Food Hygiene Rating Scheme. Data provided by Environment and Regulatory Services.  |           |           |           |           |
| <b>Comments:</b> *Not all outstanding inspections were carried out (in quarter 4, 2019/20) as businesses were closed due to COVID-19.<br>Quarter 1: we were instructed to stop undertaking proactive inspections of food businesses by the Food Standards Agency for the whole of quarter 1 in 2020/21 (i.e. no food inspections were carried out between 01 April and 30 June). We only resumed with a limited number of high-risk inspections in the week beginning 20 July 2020. |           |           |           |           |

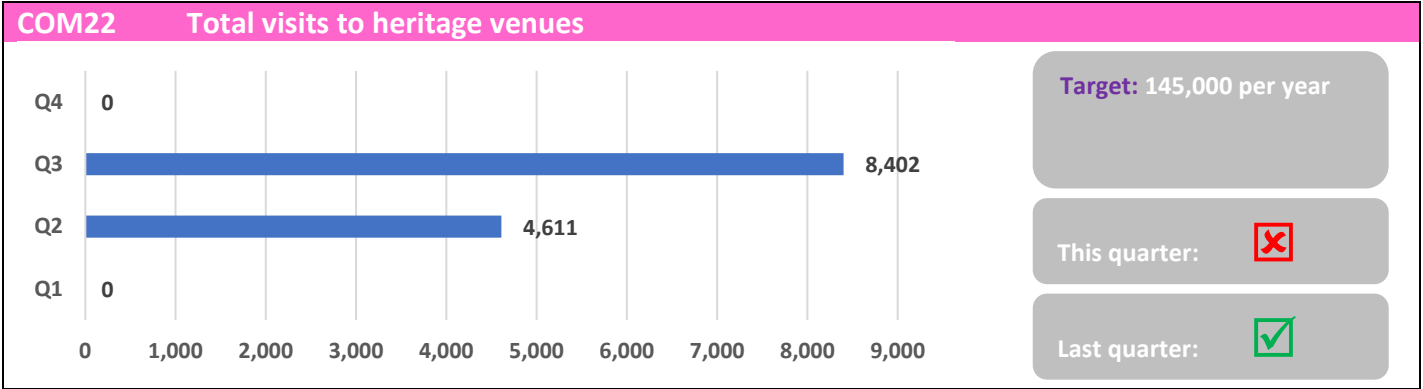
**COM20 Total attendance at G Live**

|                     |   |
|---------------------|---|
| <b>Description:</b> | Data provided by Culture, Heritage and Leisure Services (from HQ Theatres). |
| <b>Comments:</b>    | Data not available due to venue closure during the pandemic.                |

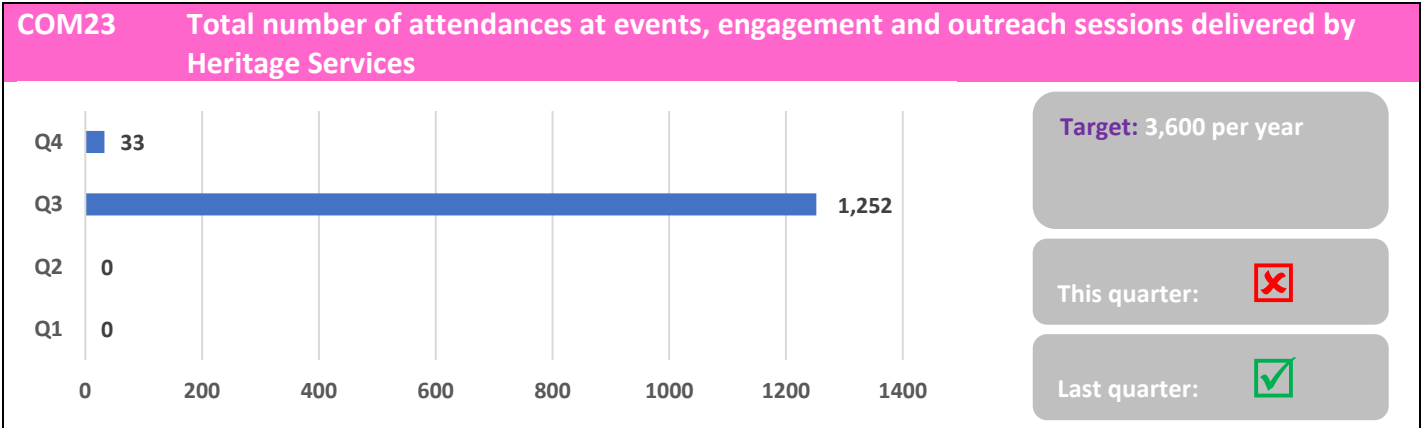
**COM21 Total visits to sports and leisure venues (Spectrum, Lido, Ash Manor)**

|                     |   |
|---------------------|---|
| <b>Description:</b> | Data provided by Culture, Heritage and Leisure Services (from Freedom Leisure). |
| <b>Comments:</b>    | Data not available due to venue closure during the pandemic.                    |





| Quarter 4           | Quarter 1  | Quarter 2 | Quarter 3 | Quarter 4 |
|---------------------|--|-----------|-----------|-----------|
| -                   | 0  | 4,611     | 8,402     | 0         |
| <b>Description:</b> | Total visits to heritage venues including Guildford Castle, Guildford House Gallery, Guildford Museum and the Undercroft. Data provided by Culture, Heritage and Leisure Services.   |           |           |           |
| <b>Comments:</b>    | Data is collected through visitor and door counters at Guildford House Gallery, Museum, Castle and the Undercroft. All Heritage venues have been subject to closure at times during 2020/21 as per the Government restrictions. Total visits for 2020/21 was 13,013. |           |           |           |

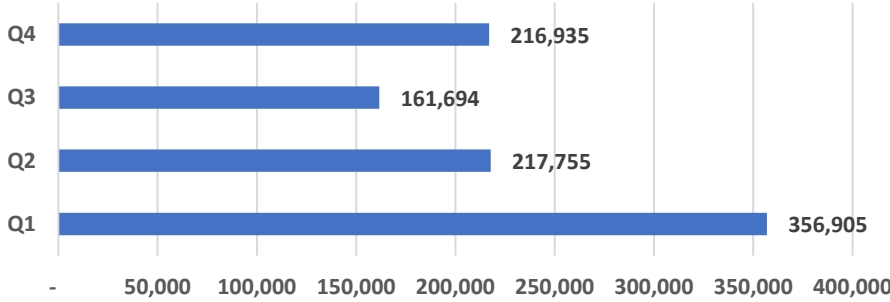


| Quarter 4           | Quarter 1   | Quarter 2 | Quarter 3 | Quarter 4 |
|---------------------|---|-----------|-----------|-----------|
| -                   | 0   | 0         | 1,252     | 33        |
| <b>Description:</b> | Total attendance at events, engagement and outreach sessions delivered by Heritage Services. Data provided by Culture, Heritage and Leisure Services.   |           |           |           |
| <b>Comments:</b>    | Attendances are recorded by facilitators or through bookings and include virtual attendance. All Heritage venues have been subject to closure at times during 2020/21 as per the Government restrictions. Total attendance for 2020/21 was 1,285. |           |           |           |

**COM24 Number of bookings of sports pitches and courts**

|                     |   |
|---------------------|---|
| <b>Description:</b> | Data collated from pitch/ court booking system. Data provided by Customer, Case and Parking Services.                                     |
| <b>Comments:</b>    | Data not available until quarter 1, 2021/22. NB. the majority of bookings in 2020/21 did not go ahead as per the Government restrictions. |

**COM25 Total visitors to parks and countryside sites**



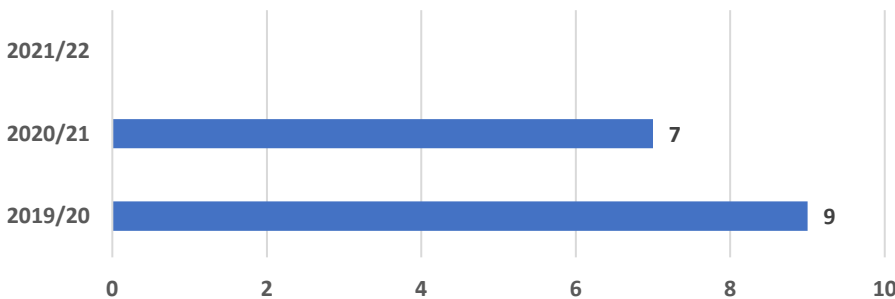
Target: 945,000 per year

This quarter:

Last quarter:

| Quarter 4   | Quarter 1 | Quarter 2 | Quarter 3 | Quarter 4 |
|---|-----------|-----------|-----------|-----------|
| -   | 356,905   | 217,755   | 161,694   | 216,935   |
| <b>Description:</b> Based on counters at Stoke Park Gardens and Castle Grounds and the SANG sites of Chantry Wood and Riverside Nature Reserve. It is not a true reflection of total visitor numbers to all our sites. Data provided by Culture, Heritage and Leisure Services. |           |           |           |           |
| <b>Comments:</b> The total number of visitors for 2020/21 was 953,289.  |           |           |           |           |

**COM26 Total number of 'Green Flag' open spaces**



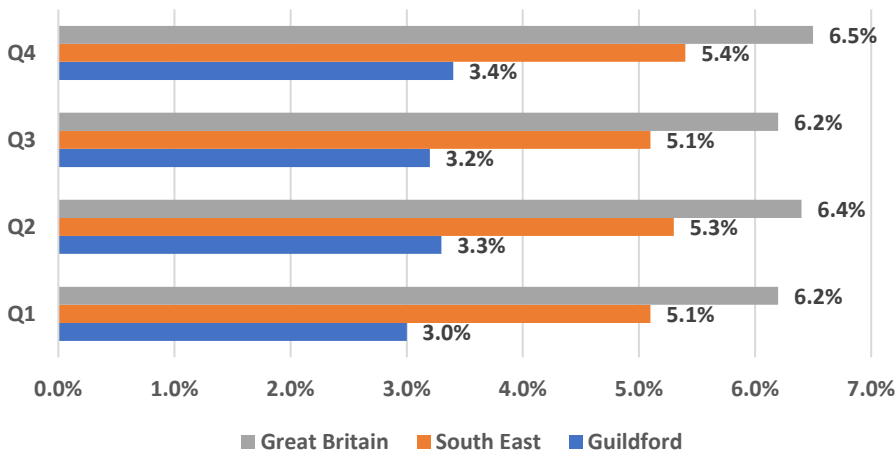
Target: 7

This year:

Last year:

| 2019/20   | 2020/21 |
|---|---------|
| 9 (Target: 9)   | 7       |
| <b>Description:</b> The Green Flag Award Scheme, run by Keep Britain Tidy, recognises the best parks and green spaces in the country. Sites are assessed to ensure they are clean, well maintained, welcoming and encourage community involvement. Data provided by Culture, Heritage and Leisure Services. |         |
| <b>Comments:</b> None.  |         |

**COM27 Working age population claiming key out of work benefits**



Data only: no target

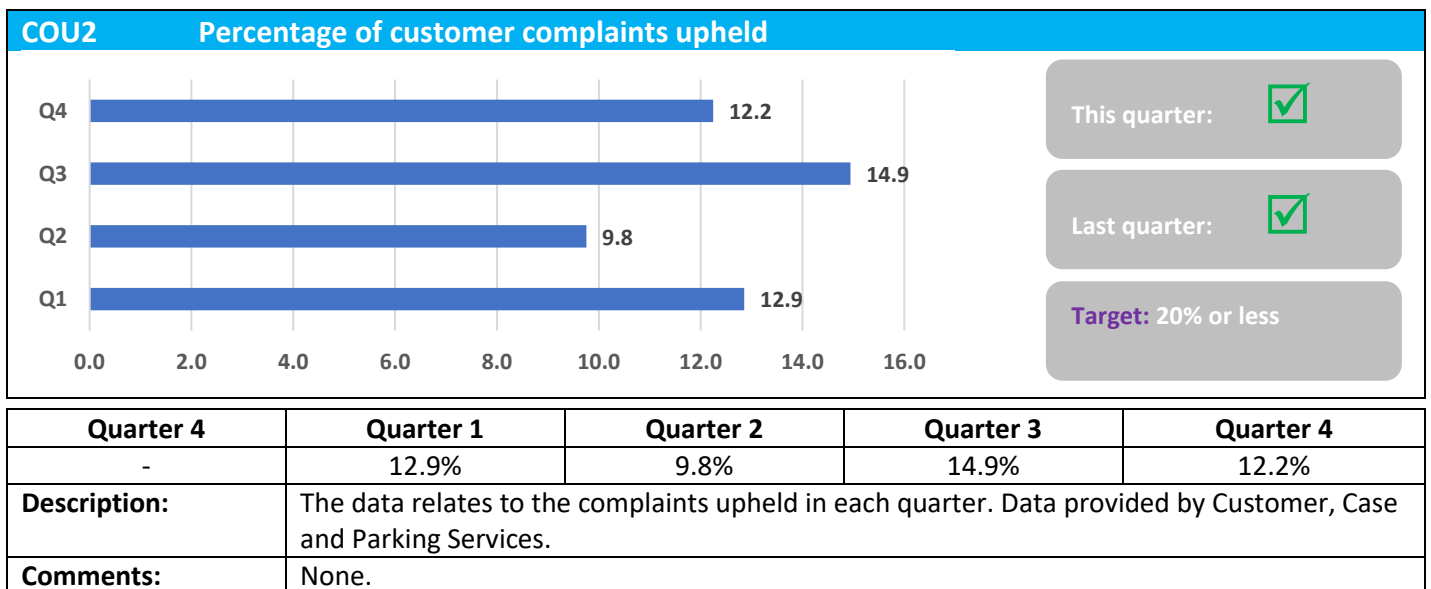
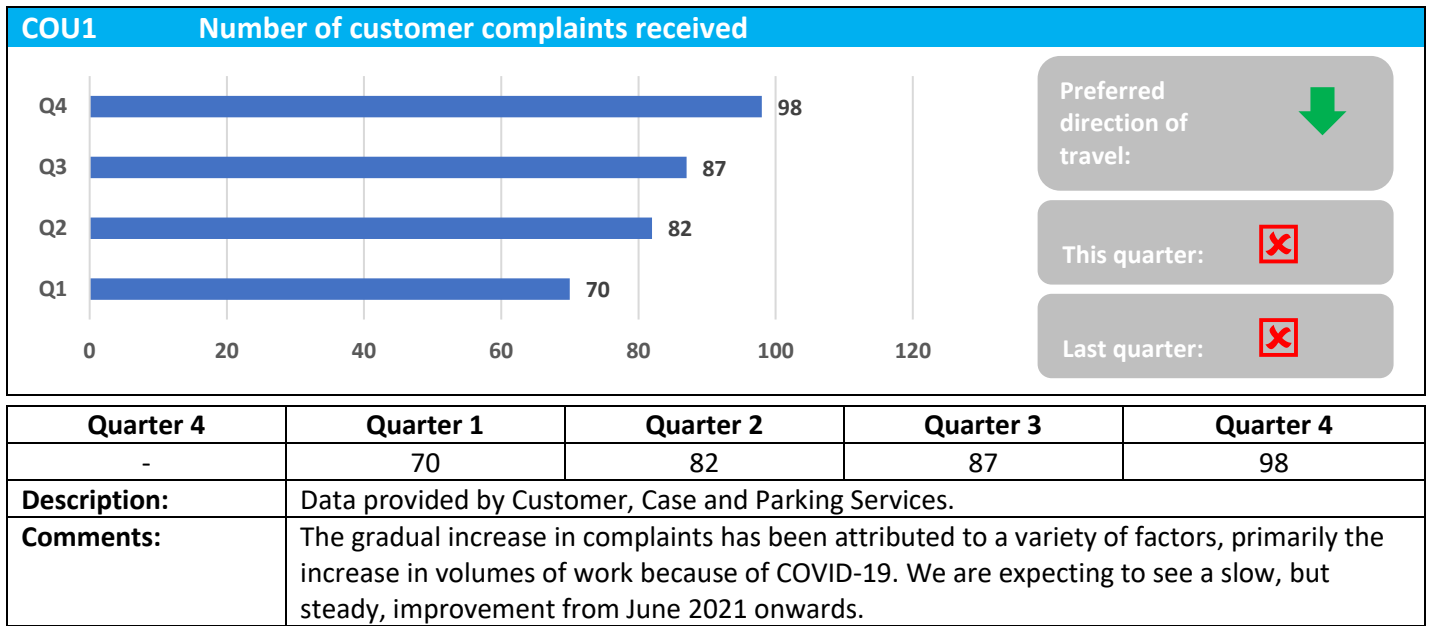
This quarter:

Last quarter:

| Quarter 4       | Quarter 1       | Quarter 2       | Quarter 3       | Quarter 4 |
|-----------------|-----------------|-----------------|-----------------|-----------|
| Guildford: 1.0% | Guildford: 3.0% | Guildford: 3.3% | Guildford: 3.2% | 3.4%      |

|                     |   |
|---------------------|---|
| <b>Description:</b> | The claimant count is the number of people claiming Unemployment Allowance primarily for the reason of being unemployed. Data shown is for the month at the end of each quarter. Comparison provided for Guildford, South East and Great Britain. Data provided by the ONS. |
| <b>Comments:</b>    | There is a 1-2 month lag on reporting.  |

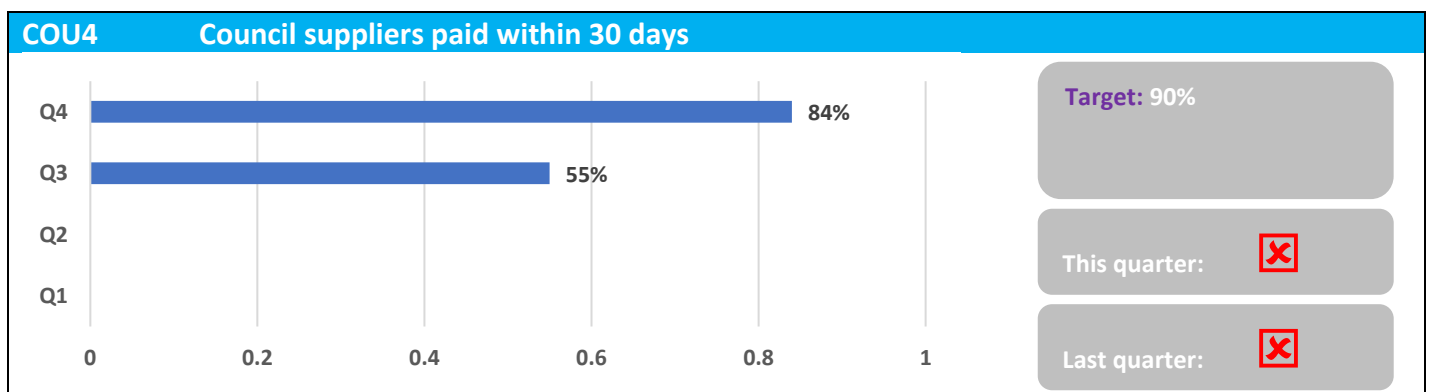
This section includes all performance indicators with a broad Council theme.



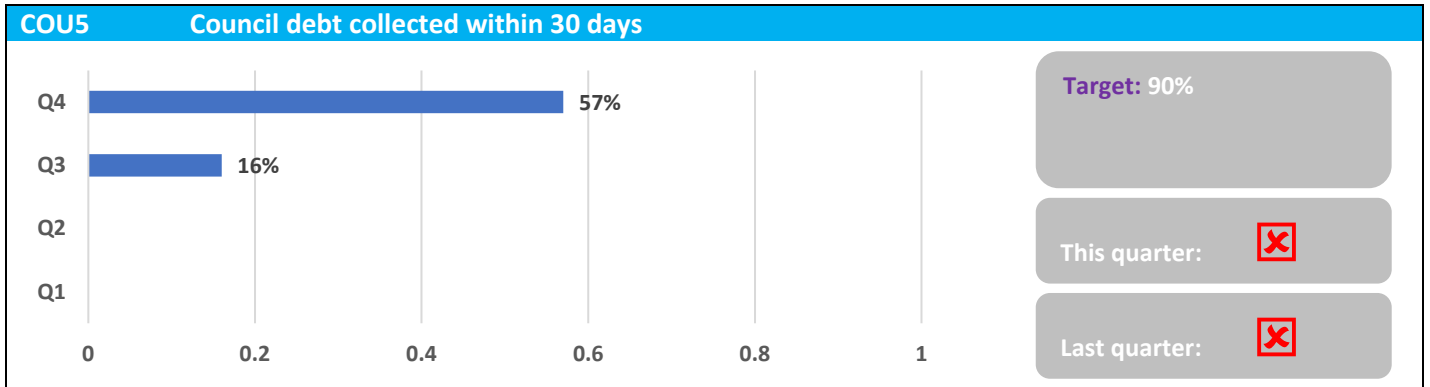
**COU3 Customer enquiries resolved at first point of contact (%)**

**Description:** Data provided by Customer, Case and Parking Services.

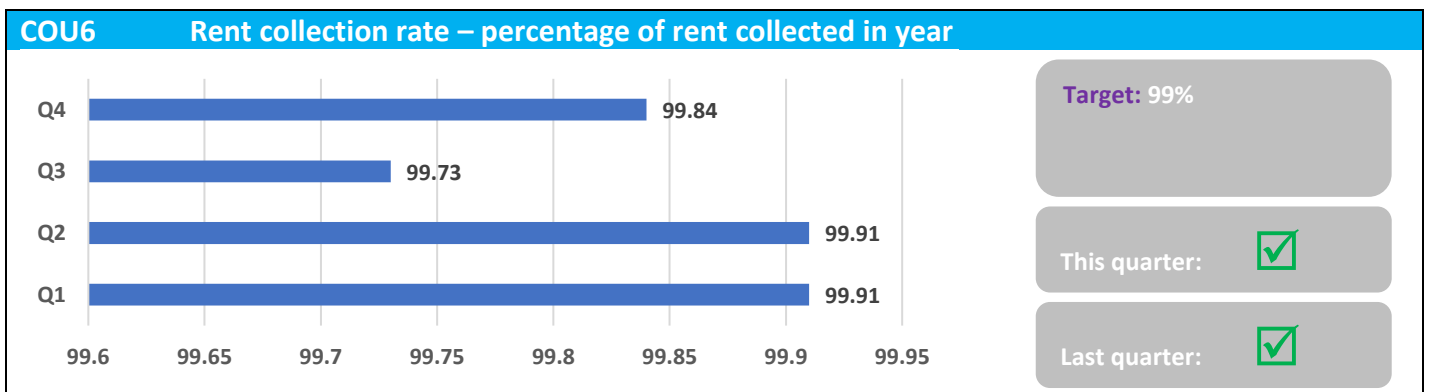
**Comments:** Data not available until 2021/22, once Salesforce has been fully implemented.



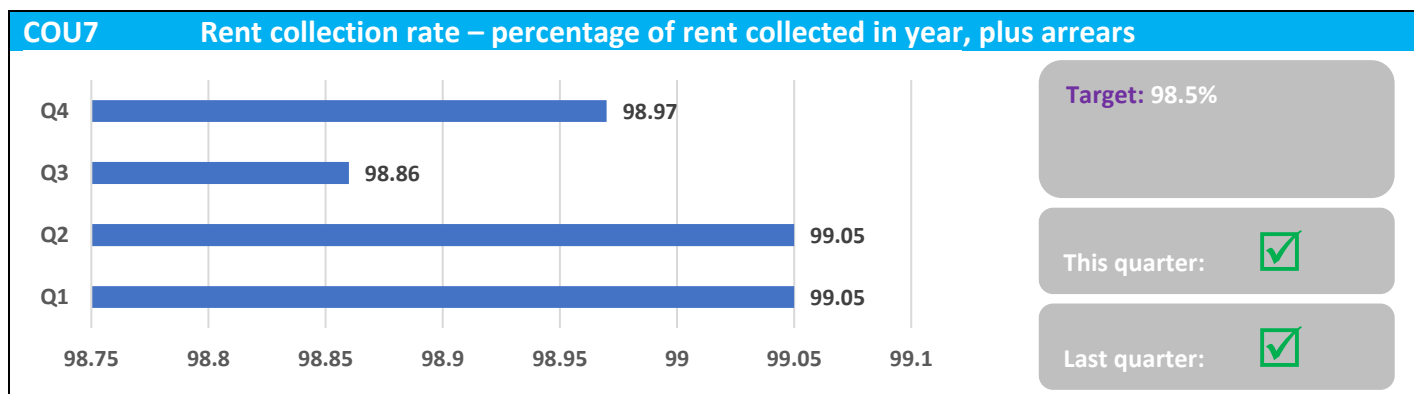
| Quarter 4           | Quarter 1  | Quarter 2 | Quarter 3 | Quarter 4 |
|---------------------|--|-----------|-----------|-----------|
| -                   | -  | -         | 55%       | 84%       |
| <b>Description:</b> | Percentage of Council suppliers paid within 30 days. Data provided by Case Services.   |           |           |           |
| <b>Comments:</b>    | Quarter 1 and 2: unable to report on pre Business World statistics due to shutting down of efinancials.<br>Quarter 3: percentage due to new Business World system embedding.<br>Quarter 4: many invoices not paid within 30 days were received in March at the end of the financial year. It is not uncommon for suppliers to send invoices from throughout the year, that they have not previously sent and which are dated outside of the 30 days, at the end of the financial year. |           |           |           |



| Quarter 4           | Quarter 1  | Quarter 2 | Quarter 3 | Quarter 4 |
|---------------------|--|-----------|-----------|-----------|
| -                   | -  | -         | 16%       | 57%       |
| <b>Description:</b> | Percentage of debt owed to the Council collected within 30 days. Data provided by Case Services.   |           |           |           |
| <b>Comments:</b>    | Quarter 1 and 2: unable to report on pre Business World statistics due to shutting down of efinancials.<br>Quarter 3: we were not actively chasing debt to be paid within 30 days due to COVID-19 and Business World swap over. Although some debt was not collected within 30 days this does not mean that it has not been collected at a later stage.<br>Quarter 4: this figure does not take account of payments received as part of a payment plan. Work is ongoing to develop more accurate reporting in this area. Overall, 79% of debt that was due in quarter 4 was collected, but not all was within 30 days of the invoice date. |           |           |           |



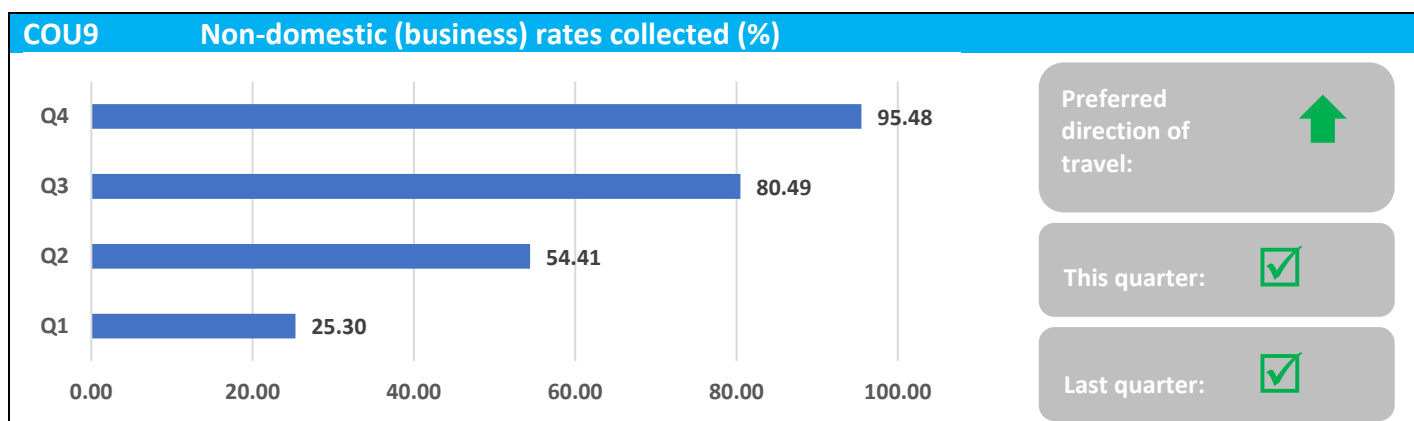
| Quarter 4           | Quarter 1  | Quarter 2 | Quarter 3 | Quarter 4 |
|---------------------|--|-----------|-----------|-----------|
| -                   | 99.91%   | 99.91%    | 99.73%    | 99.84%    |
| <b>Description:</b> | Percentage of council house rent collected in year. Data provided by Housing Management. |           |           |           |
| <b>Comments:</b>    | None.  |           |           |           |



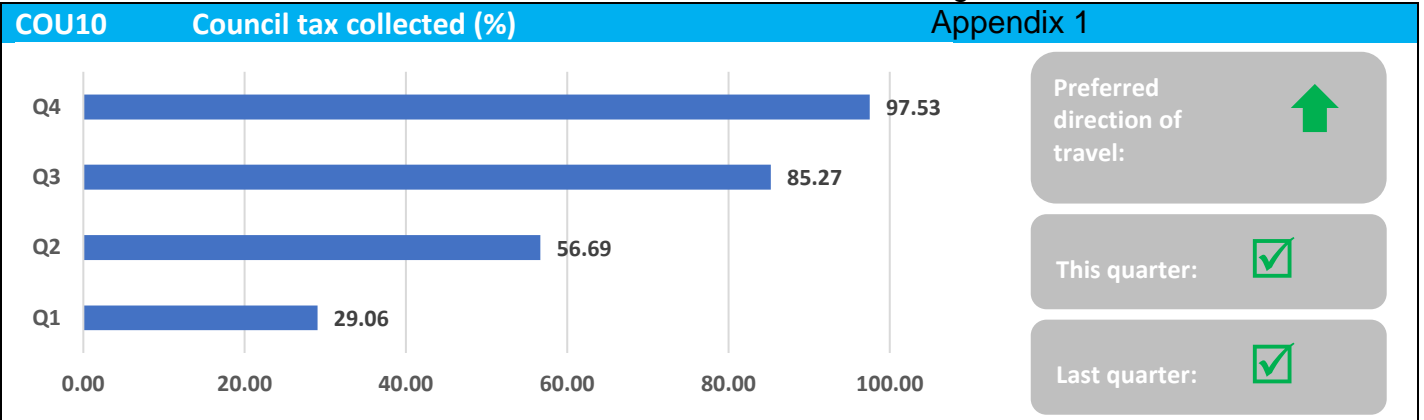
| Quarter 4           | Quarter 1  | Quarter 2 | Quarter 3 | Quarter 4 |
|---------------------|--|-----------|-----------|-----------|
| -                   | 99.05%   | 99.05%    | 98.86%    | 98.97%    |
| <b>Description:</b> | Percentage of council house rent collected in year including arrears brought forward. Data provided by Housing Management. |           |           |           |
| <b>Comments:</b>    | None.  |           |           |           |

**COU8 Financial return on commercial property investments**

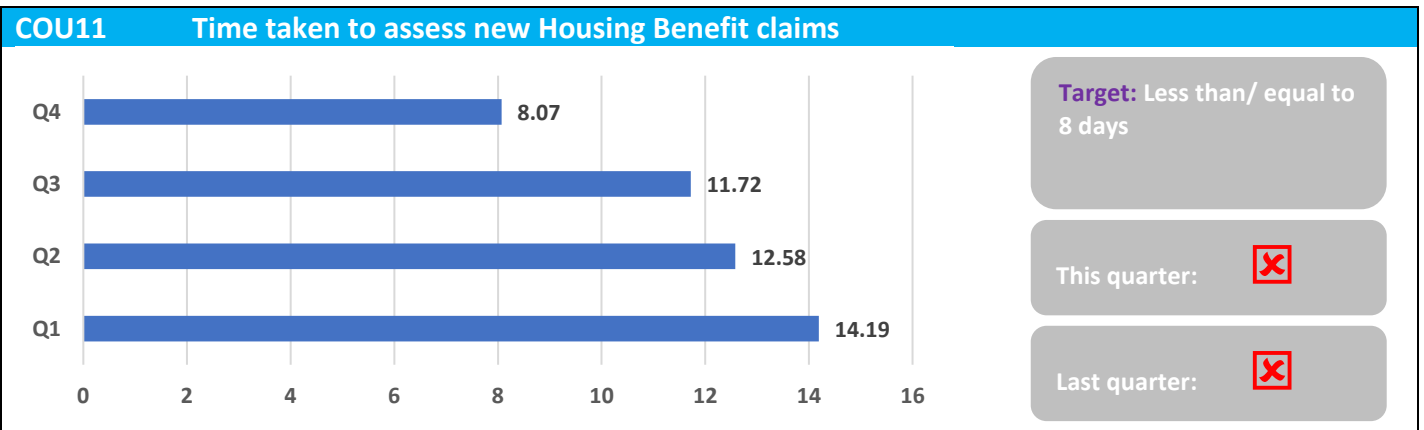
|                     |  |
|---------------------|--|
| <b>Description:</b> | Data provided by Asset Management.   |
| <b>Comments:</b>    | <u>Annually recorded PI.</u> This PI cannot be calculated until the Finance Team have closed the accounts; data is usually available from quarter 2 (2021/22). |



| Quarter 4           | Quarter 1  | Quarter 2 | Quarter 3 | Quarter 4 |
|---------------------|--|-----------|-----------|-----------|
| -                   | 25.30%   | 54.41%    | 80.49%    | 95.48%    |
| <b>Description:</b> | Percentage calculated, as a cumulative year-to-date figure, from the total council tax payments received compared to the total amounts payable in that year. Data provided by Exchequer Services.  |           |           |           |
| <b>Comments:</b>    | 2020/21 is currently down by 2.36% compared to last year. There are frequently variances due to the timing of the end of the month and weekends.<br>Quarter 4: this PI was renamed 'business rates collected' as it better describes the data presented; it was previously 'arrears'.<br>NB 2018-19 saw one of our highest Business Rate collection rates. By 31 March 2020 we were already being affected by the pandemic. The average collection rate 2009/10 to 2018/19 was 99.23%. |           |           |           |

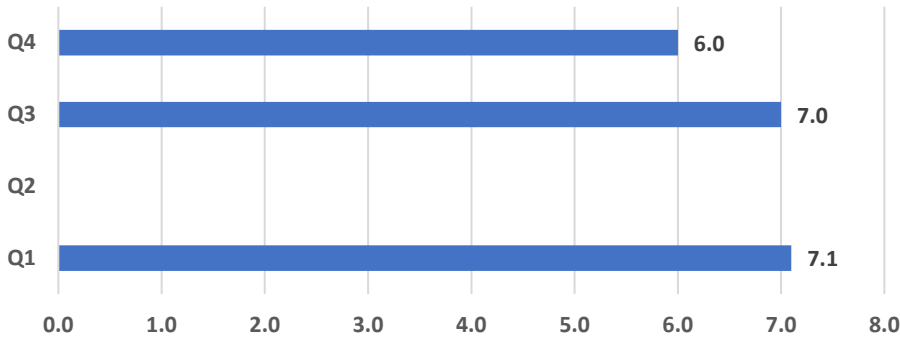


| Quarter 4           | Quarter 1  | Quarter 2 | Quarter 3 | Quarter 4 |
|---------------------|--|-----------|-----------|-----------|
| -                   | 29.06%   | 56.69%    | 85.27%    | 97.53%    |
| <b>Description:</b> | Percentage calculated, as a cumulative year-to-date figure, from the total business rates payments received compared to the total amounts payable in that year. Data provided by Exchequer Services.   |           |           |           |
| <b>Comments:</b>    | 2020/21 is currently down by 1.06% compared to last year. There are frequently variances due to the timing of the end of the month and weekends.<br>Quarter 4: this PI was renamed 'Council tax collected' as it better describes the data presented; it was previously 'arrears'.<br>The average collection rate for Council Tax 2009/10 to 2018/19 was 99.01%. |           |           |           |



| Quarter 4           | Quarter 1  | Quarter 2  | Quarter 3  | Quarter 4 |
|---------------------|--|------------|------------|-----------|
| -                   | 14.19 days   | 12.58 days | 11.72 days | 8.07 days |
| <b>Description:</b> | Days taken to process new Housing Benefit claims. Data provided by Exchequer Services.   |            |            |           |
| <b>Comments:</b>    | Over the past 12 months we have seen an increase in the number of claims being received due to COVID.<br>Quarter 3: 2,072 new claims have been processed, compared to 1,419 for 2019/20. To process new claims, we are naturally reliant on claimants providing all relevant documentation to proceed. |            |            |           |

**COU12 Staff sickness - all sickness**



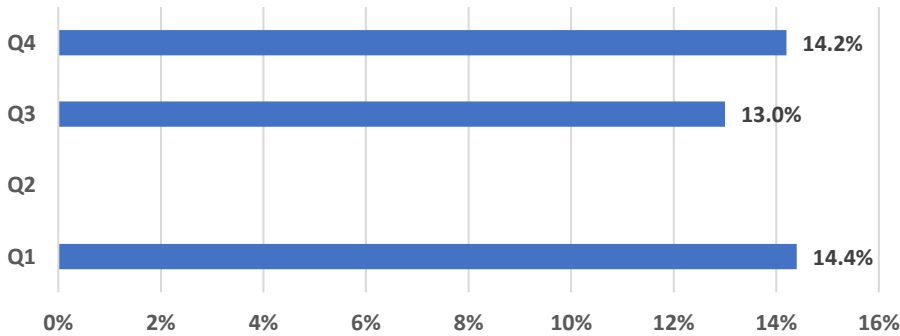
**Target:** Less than/ equal to 8 days

This quarter:

Last quarter:

| Quarter 4           | Quarter 1  | Quarter 2 | Quarter 3 | Quarter 4 |
|---------------------|--|-----------|-----------|-----------|
| 7.7 days            | 7.1 days   | -         | 7 days    | 6 days    |
| <b>Description:</b> | Rolling year to date number of working days/ shifts lost due to sickness absence. This is calculated by the number of long- and short-term sickness absence days divided by the number of full-time equivalent staff. Data provided by HR.   |           |           |           |
| <b>Comments:</b>    | Quarter 2: figures could not be extracted from Business World as the sickness absence data did not transfer initially.<br>Quarter 4: our sickness absence levels are significantly below target and this is reflected nationally. The national public sector figure is 2.7% and our absence level equates to 2.6%. COVID-19 has led to additional sickness absence, however measures such as social distancing, shielding, self-isolation and increased homeworking have significantly reduced other causes of absence across both operational and office-based staff. |           |           |           |

**COU13 Staff turnover**



**Target:** Less than/ equal to 10%

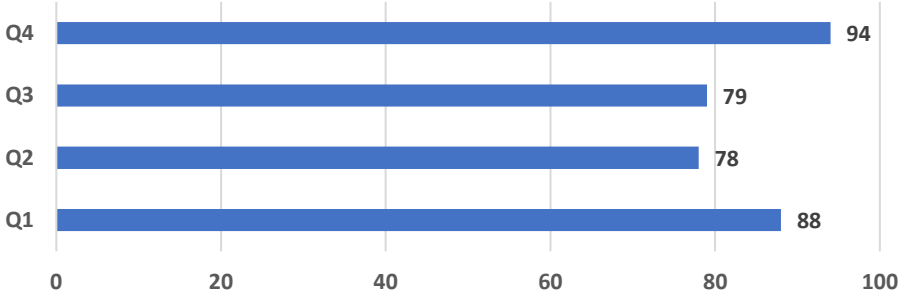
This quarter:

Last quarter:

| Quarter 4           | Quarter 1  | Quarter 2 | Quarter 3 | Quarter 4 |
|---------------------|--|-----------|-----------|-----------|
| 14.8%               | 14.4%  | -         | 13.0%     | 14.2%     |
| <b>Description:</b> | This is a rolling year-to-date figure calculated from the total number of staff leaving (voluntarily and non-voluntary) as a percentage of total staff in post. Data provided by HR.   |           |           |           |
| <b>Comments:</b>    | Quarter 2: figures could not be extracted from Business World as this data did not transfer initially.<br>Quarter 4: the staff turnover figure reflects the restructuring activity through the Future Guildford programme in the last year resulting in redundancies. The voluntary resignation turnover figure is 11% which compares well to the national public sector average of 12%. |           |           |           |



**COU14 Percentage of Freedom of Information and Environment Information Regulation requests responded to within statutory timeframes**



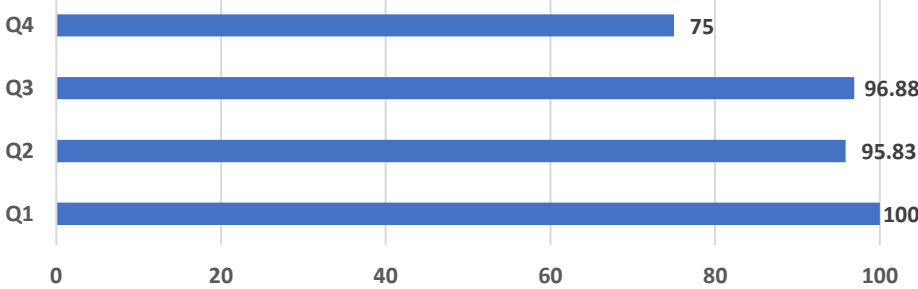
Target: 90%

This quarter:

Last quarter:

| Quarter 4           | Quarter 1  | Quarter 2 | Quarter 3 | Quarter 4 |
|---------------------|--|-----------|-----------|-----------|
| -                   | 88%  | 78%       | 79%       | 94%       |
| <b>Description:</b> | Percentage of FOI/ EIR responses given within the statutory timeframe of 20 days. Data provided by Strategy and Communications.  |           |           |           |
| <b>Comments:</b>    | Reporting lag of 1 month due to 20 working day deadline (some FOIs will still be within their due date after the month ends). During the pandemic the ICO stated that councils did not have to respond to FOI requests in the normal timescales. |           |           |           |

**COU15 Speed of determining planning applications for major development (%)**



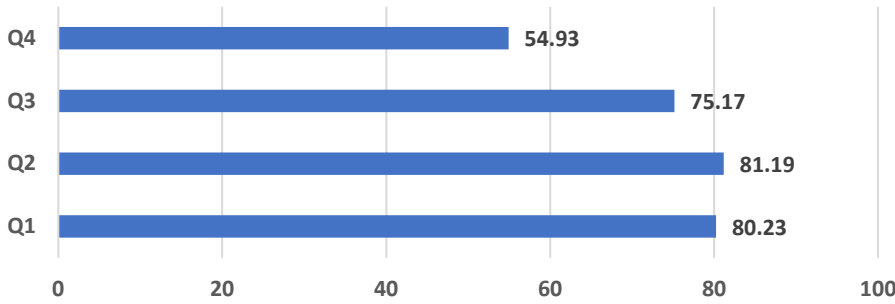
Target: 60%

This quarter:

Last quarter:

| Quarter 4           | Quarter 1  | Quarter 2 | Quarter 3 | Quarter 4 |
|---------------------|--|-----------|-----------|-----------|
| 97.14%              | 100%   | 95.83%    | 96.88%    | 75%       |
| <b>Description:</b> | Figure for each quarter (as per the Combined Development Control (PS1 and PS2) Form) of the percentage of decisions on applications made within 13 weeks. Data provided by Place Services.   |           |           |           |
| <b>Comments:</b>    | Quarter 4: percentages have declined for the following reasons: <ul style="list-style-type: none"> <li>• Unusually high number of applications received (as of 26 April, 725 applications were live, compared to a usual average of around 350)</li> <li>• Loss of several members of staff resulting in vacant roles. New staff have been appointed and will start between now and June</li> <li>• Staff dealing with conflicting pressures during lockdowns and the implications of this</li> <li>• Adjustment to Future Guildford restructure and changes in staffing numbers, combined with significant increase in business and impact on overall resilience</li> <li>• Rise in demand and expectations through the pandemic</li> </ul> |           |           |           |

**COU16 Speed of determining planning applications for minor development (%)**



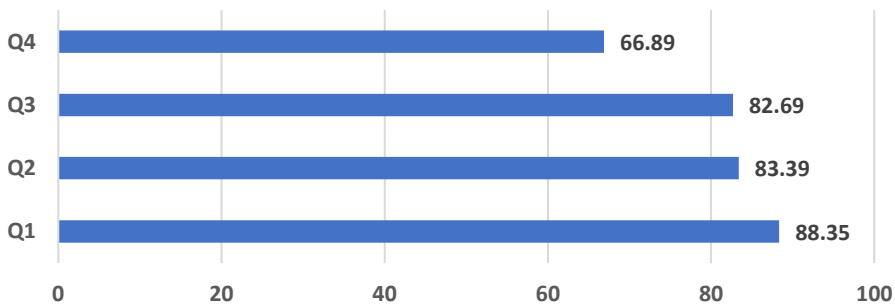
Target: 70%

This quarter:

Last quarter:

| Quarter 4           | Quarter 1   | Quarter 2 | Quarter 3 | Quarter 4 |
|---------------------|---|-----------|-----------|-----------|
| -                   | 80.23%  | 81.19%    | 75.17%    | 54.93%    |
| <b>Description:</b> | Figure for each quarter (as per the Combined Development Control (PS1 and PS2) Form) of the percentage of decisions on applications made within 8 weeks. Data provided by Place Services. |           |           |           |
| <b>Comments:</b>    | Quarter 4: see commentary for COU15.  |           |           |           |

**COU17 Speed of determining planning applications for other development (%)**



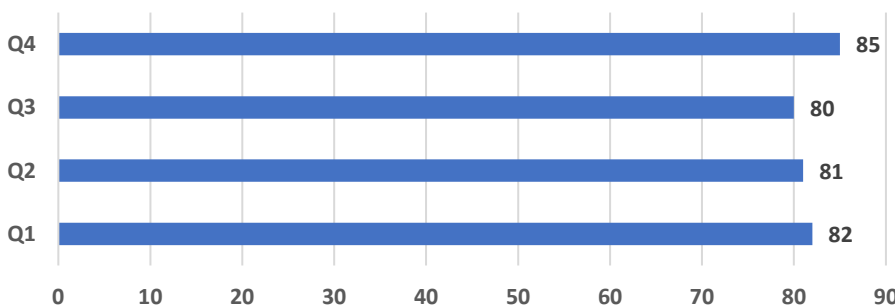
Target: 85%

This quarter:

Last quarter:

| Quarter 4           | Quarter 1   | Quarter 2 | Quarter 3 | Quarter 4 |
|---------------------|---|-----------|-----------|-----------|
| -                   | 88.35%  | 83.39%    | 82.69%    | 66.89%    |
| <b>Description:</b> | Figure for each quarter (as per the Combined Development Control (PS1 and PS2) Form) of the percentage of decisions on applications made within 8 weeks. Data provided by Place Services. |           |           |           |
| <b>Comments:</b>    | Quarter 4: see commentary for COU15.  |           |           |           |

**COU18 Appeals dismissed against the Council's refusal of planning permission (%)**

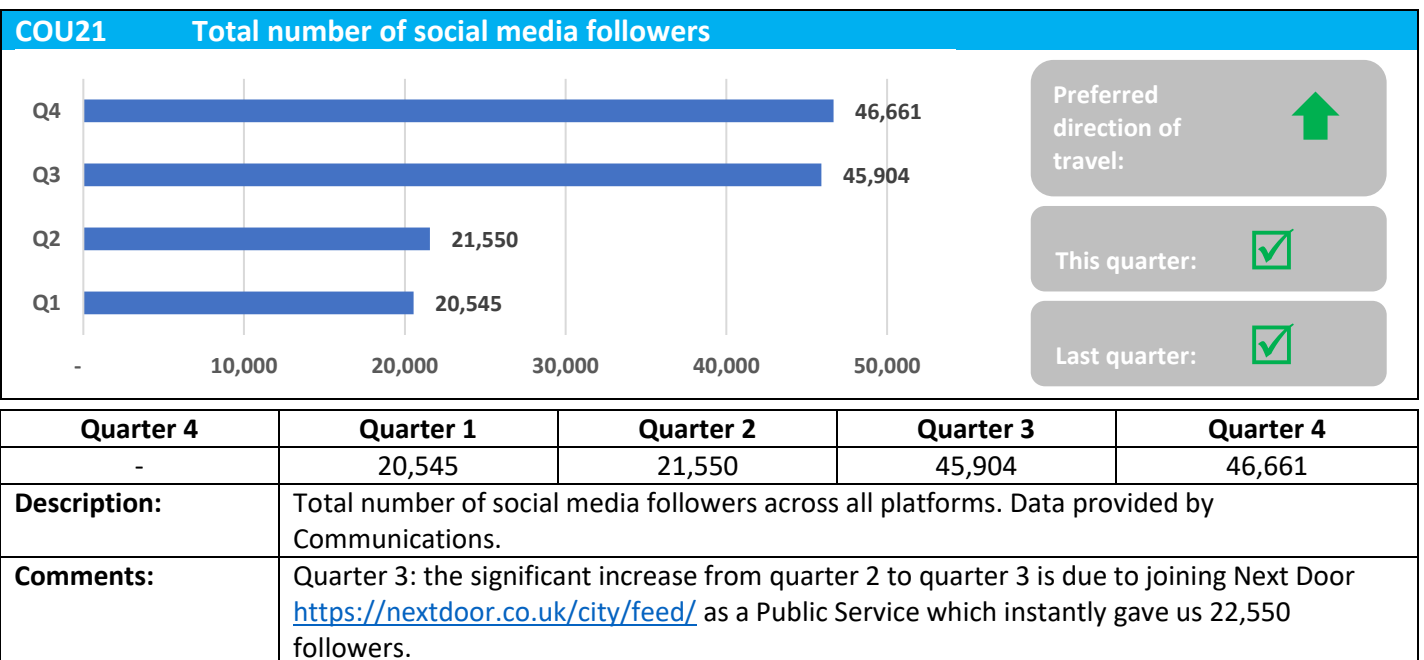
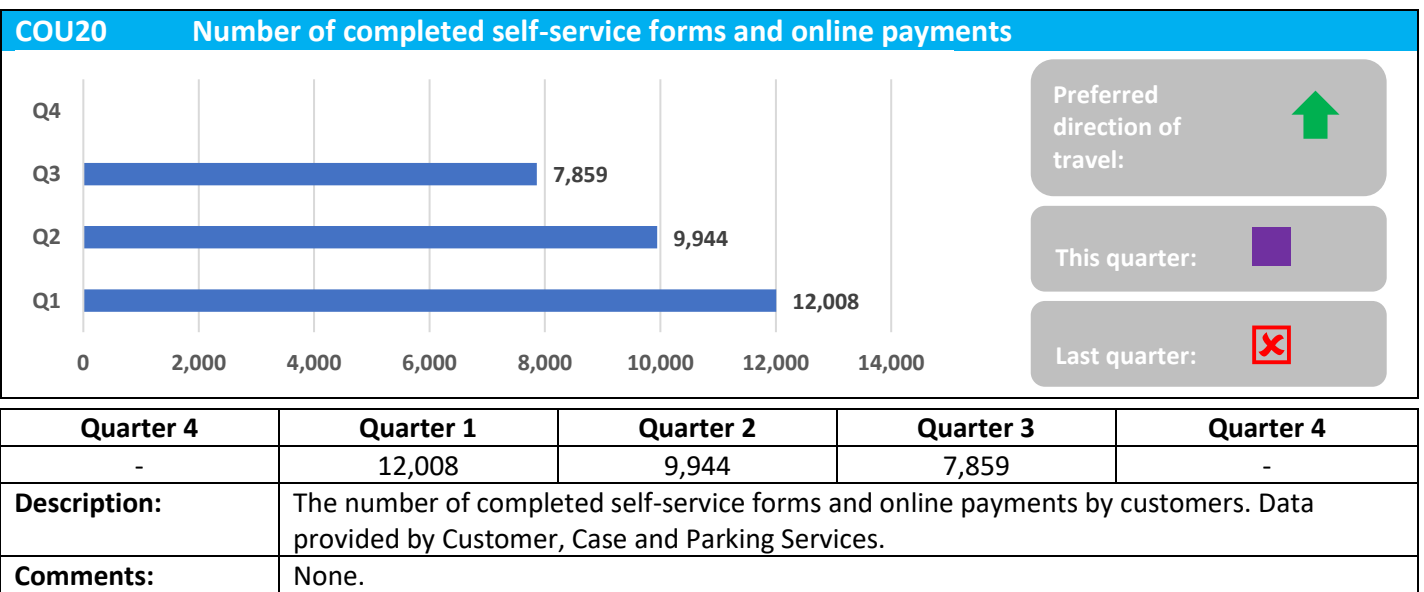
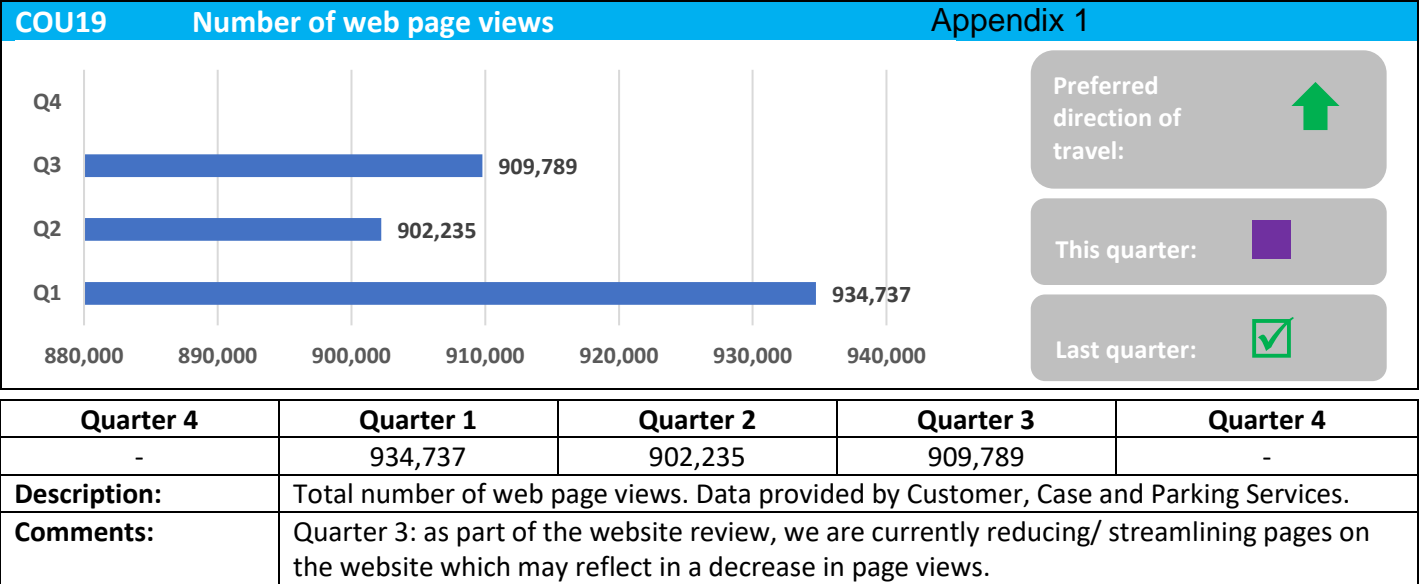


Data only: no target

This quarter:

Last quarter:

| Quarter 4           | Quarter 1   | Quarter 2 | Quarter 3 | Quarter 4 |
|---------------------|---|-----------|-----------|-----------|
| 76.31%              | 82%   | 81%       | 80%       | 85%       |
| <b>Description:</b> | Percentage of appeals dismissed where the Council has refused planning permission. This is a cumulative figure for the year. Data provided by Place Services. |           |           |           |
| <b>Comments:</b>    | Data only PI.   |           |           |           |



**6. Conclusion** Appendix 1

This report allows us to reflect on the Council's performance through 2020/21. We are pleased to present a broadly positive view of the Council's performance against our corporate performance indicators despite operating in an exceptional environment with the COVID-19 pandemic.

Data for quarter 4 (including annual PI) showed nearly a third (32.8%) of all PI were on target or within tolerances and a quarter (25%) were off track, or not meeting targets.

Those PI which, for quarter 4 (including annual PI), were rated as 'no data' (i.e. no data was submitted for this report) made up just over a third (34.4%) of all PI. The primary reason for the lack of data submission was due to data not currently available/ possible to record (for example because of system issues/ venue closures).

Combined data across all four quarters (including annual PI) showed over a third (34.9%) of all PI were on target or within tolerances. Less than a quarter (24.3%) were off track, or not meeting targets. Those PI which, across all four quarters (including annual PI), were rated as 'no data' (i.e. no data was submitted for this report) made up just under a quarter (24.7%) of all PI.

As the performance monitoring framework and reporting cycle continue to embed within the organisation, we aim to reduce the amount of data not submitted by working closely with Service Leads and Directors and providing them with support to gather and submit data required. As a result, we hope to be able to present a fuller picture of our performance in future reports. We also aim to further improve performance across the Council, as we identify trends, issues, and relevant remedial action where necessary.

## 7. Annex – PI and their responsible owners and councillors

For each PI the table below shows the relevant Service Lead ‘owner’ and appropriate Lead Councillor.

| Ref no | Broad theme | Performance indicator   | Directorate        | Lead Councillor | Service Lead            | Service area/ source                   |
|--------|-------------|---|--------------------|-----------------|-------------------------|--|
| ENV1   | Environment | CO2 emissions from Council operations   | Strategic Services | Jan Harwood     | Marieke van der Reijden | Asset Management                       |
| ENV2   | Environment | Energy use by the Council   | Strategic Services | Jan Harwood     | Marieke van der Reijden | Asset Management                       |
| ENV3   | Environment | Nitrogen dioxide concentration at monitoring site(s) at risk of exceeding limits    | Service Delivery   | James Steel     | Justine Fuller          | Environment and Regulatory Services    |
| ENV4   | Environment | Kilograms of domestic residual waste collected, per household, from the kerbside    | Service Delivery   | James Steel     | Chris Wheeler           | Operational and Technical Services     |
| ENV5   | Environment | Number of fly tips  | Service Delivery   | James Steel     | Chris Wheeler           | Operational and Technical Services     |
| ENV6   | Environment | Conservation sites in positive management (% of all sites)                          | Service Delivery   | James Steel     | Jonathan Sewell         | Culture, Heritage and Leisure Services |
| ENV7   | Environment | Household waste recycled and composted  | Service Delivery   | James Steel     | Chris Wheeler           | Operational and Technical Services     |
| ECO1   | Economy     | Vacancy rates of commercial property investments                                    | Strategic Services | Tim Anderson    | Marieke van der Reijden | Asset Development                      |
| ECO2   | Economy     | Total number of empty days in rateable properties                                   | Service Delivery   | John Redpath    | Belinda Hayden          | Exchequer Services                     |
| ECO3   | Economy     | Number of empty rateable properties   | Service Delivery   | John Redpath    | Belinda Hayden          | Exchequer Services                     |
| ECO4   | Economy     | Net change in completed commercial and business floorspace (B1, B2 and B8)          | Strategic Services | Jan Harwood     | Stuart Harrison         | Planning Policy                        |
| ECO5a  | Economy     | Number of businesses in receipt of Expanded Retail Discount or the Nursery discount | Service Delivery   | John Redpath    | Belinda Hayden          | Exchequer Services                     |

| Ref no | Broad theme | Performance indicator  | Directorate        | Lead Councillor | Service Lead       | Service area/ source                |
|--------|-------------|--|--------------------|-----------------|--------------------|-------------------------------------|
| ECO5b  | Economy     | Financial value of businesses in receipt of Expanded Retail Discount or the Nursery discount | Service Delivery   | John Redpath    | Belinda Hayden     | Exchequer Services                  |
| ECO6   | Economy     | Percentage of vacant town centre retail units  | Strategic Services | John Redpath    | Steve Benbough     | Experience Guildford                |
| ECO7   | Economy     | Visits to town centre car parks  | Service Delivery   | James Steel     | Ed Meyrick         | Customer, Case and Parking Services |
| ECO8   | Economy     | Number of new food premises registrations  | Service Delivery   | James Steel     | Justine Fuller     | Environment and Regulatory Services |
| COM1   | Community   | Number of customers taking part in day care activities                                       | Service Delivery   | Julia McShane   | Samantha Hutchison | Community Services                  |
| COM2   | Community   | Number of community transport single journeys  | Service Delivery   | Julia McShane   | Samantha Hutchison | Community Services                  |
| COM3   | Community   | Number of community hot meals delivered  | Service Delivery   | Julia McShane   | Samantha Hutchison | Community Services                  |
| COM4   | Community   | Average waiting time for Council housing (Band C)  | Service Delivery   | Julia McShane   | Siobhan Kennedy    | Housing Advice                      |
| COM5   | Community   | Total number of households on housing needs register   | Service Delivery   | Julia McShane   | Siobhan Kennedy    | Housing Advice                      |
| COM6   | Community   | Total number on housing transfer register  | Service Delivery   | Julia McShane   | Siobhan Kennedy    | Housing Advice                      |
| COM7   | Community   | Number of handyperson jobs completed   | Service Delivery   | Julia McShane   | Justine Fuller     | Environment and Regulatory Services |
| COM8   | Community   | Number of Care and Repair jobs completed   | Service Delivery   | Julia McShane   | Justine Fuller     | Environment and Regulatory Services |
| COM9   | Community   | Number of public sector adaptations completed  | Service Delivery   | Julia McShane   | Justine Fuller     | Environment and Regulatory Services |
| COM10  | Community   | Average time to let void housing properties  | Service Delivery   | Julia McShane   | Siobhan Kennedy    | Housing Advice                      |
| COM11  | Community   | Number of empty homes  | Service Delivery   | Julia McShane   | Justine Fuller     | Environment and Regulatory Services |

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| Ref no | Broad theme | Performance indicator   | Directorate        | Lead Councillor | Service Lead    | Service area/ source                   |
|--------|-------------|---|--------------------|-----------------|-----------------|--|
| COM12  | Community   | Number of households living in temporary accommodation  | Service Delivery   | Julia McShane   | Siobhan Kennedy | Housing Advice                         |
| COM13  | Community   | Snapshot of rough sleepers  | Service Delivery   | Julia McShane   | Siobhan Kennedy | Housing Advice                         |
| COM14  | Community   | Number of successful homelessness outcomes (prevention and relief case outcomes)                            | Service Delivery   | Julia McShane   | Siobhan Kennedy | Housing Advice                         |
| COM15  | Community   | Local Council Tax Support claimants - pension and working age   | Service Delivery   | Julia McShane   | Belinda Hayden  | Exchequer Services                     |
| COM16  | Community   | Number of net new additional homes  | Strategic Services | Jan Harwood     | Stuart Harrison | Planning Policy                        |
| COM17  | Community   | Affordable new homes completed each year  | Service Delivery   | Jan Harwood     | Siobhan Kennedy | Housing Advice                         |
| COM18  | Community   | Number of statutory nuisance investigations (noise, air quality, odour etc.)                                | Service Delivery   | James Steel     | Justine Fuller  | Environment and Regulatory Services    |
| COM19  | Community   | Food businesses with a 'Score on the door' of 3 or over   | Service Delivery   | James Steel     | Justine Fuller  | Environment and Regulatory Services    |
| COM20  | Community   | Total attendance at G Live  | Service Delivery   | James Steel     | Jonathan Sewell | Culture, Heritage and Leisure Services |
| COM21  | Community   | Total visits to sports and leisure venues (Spectrum, Lido, Ash Manor)                                       | Service Delivery   | James Steel     | Jonathan Sewell | Culture, Heritage and Leisure Services |
| COM22  | Community   | Total visits to heritage venues (Guildford Castle, Guildford House Gallery, Guildford Museum and Guildhall) | Service Delivery   | John Redpath    | Jonathan Sewell | Culture, Heritage and Leisure Services |
| COM23  | Community   | Total number of attendances at events, engagement and outreach sessions delivered by Heritage Services      | Service Delivery   | John Redpath    | Jonathan Sewell | Culture, Heritage and Leisure Services |
| COM24  | Community   | Number of bookings of sports pitches and courts   | Service Delivery   | James Steel     | Ed Meyrick      | Customer, Case and Parking Services    |

| Ref no | Broad theme | Performance indicator  | Directorate        | Lead Councillor | Service Lead            | Service area/ source                   |
|--------|-------------|--|--------------------|-----------------|-------------------------|--|
| COM25  | Community   | Total visitor numbers to parks and countryside sites                                     | Service Delivery   | James Steel     | Jonathan Sewell         | Culture, Heritage and Leisure Services |
| COM26  | Community   | Total number of 'Green Flag' open spaces   | Service Delivery   | James Steel     | Jonathan Sewell         | Culture, Heritage and Leisure Services |
| COM27  | Community   | Working age population claiming key out of work benefits                                 | Strategic Services | Joss Bigmore    | Steve Benbough          | Strategy and Communications            |
| COU1   | Council     | Number of customer complaints received   | Service Delivery   | Joss Bigmore    | Ed Meyrick              | Customer, Case and Parking Services    |
| COU2   | Council     | Number of customer complaints upheld   | Service Delivery   | Joss Bigmore    | Ed Meyrick              | Customer, Case and Parking Services    |
| COU3   | Council     | Customer enquiries resolved at first point of contact (%)                                | Service Delivery   | Joss Bigmore    | Ed Meyrick              | Customer, Case and Parking Services    |
| COU4   | Council     | Council suppliers paid within 30 days  | Resources          | Tim Anderson    | Nicola Haymes           | Case Services                          |
| COU5   | Council     | Council debt collected within 30 days  | Resources          | Tim Anderson    | Nicola Haymes           | Case Services                          |
| COU6   | Council     | Rent collection rate - percentage of rent collected in year                              | Service Delivery   | Tim Anderson    | Siobhan Rumble          | Housing Management                     |
| COU7   | Council     | Rent collection rate - percentage of rent collected in year plus arrears brought forward | Service Delivery   | Tim Anderson    | Siobhan Rumble          | Housing Management                     |
| COU8   | Council     | Financial return on commercial property investments                                      | Strategic Services | Tim Anderson    | Marieke van der Reijden | Asset Development                      |
| COU9   | Council     | Business rates collected   | Service Delivery   | Tim Anderson    | Belinda Hayden          | Exchequer Services                     |
| COU10  | Council     | Council tax collected  | Service Delivery   | Tim Anderson    | Belinda Hayden          | Exchequer Services                     |
| COU11  | Council     | Time taken to assess new Housing Benefit claims  | Service Delivery   | Julia McShane   | Belinda Hayden          | Exchequer Services                     |
| COU12  | Council     | Staff sickness absence - all sickness  | Resources          | Joss Bigmore    | Francesca Smith         | HR                                     |
| COU13  | Council     | Staff turnover   | Resources          | Joss Bigmore    | Francesca Smith         | HR                                     |

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| Ref no | Broad theme | Performance indicator   | Directorate        | Lead Councillor | Service Lead   | Service area/ source                |
|--------|-------------|---|--------------------|-----------------|----------------|-------------------------------------|
| COU14  | Council     | Percentage of Freedom of Information and Environmental Information Regulation requests responded to within statutory timeframes | Strategic Services | Joss Bigmore    | Steve Benbough | Strategy and Communications         |
| COU15  | Council     | Speed of determining applications for major development (%)   | Service Delivery   | Tom Hunt        | Tim Dawes      | Place Services                      |
| COU16  | Council     | Speed of determining applications for minor development (%)   | Service Delivery   | Tom Hunt        | Tim Dawes      | Place Services                      |
| COU17  | Council     | Speed of determining applications for other development (%)   | Service Delivery   | Tom Hunt        | Tim Dawes      | Place Services                      |
| COU18  | Council     | Appeals dismissed against the Council's refusal of planning permission (%)  | Service Delivery   | Tom Hunt        | Tim Dawes      | Place Services                      |
| COU19  | Council     | Number of web page views  | Service Delivery   | Joss Bigmore    | Ed Meyrick     | Customer, Case and Parking Services |
| COU20  | Council     | Number of completed self-service forms and online payments  | Service Delivery   | Joss Bigmore    | Ed Meyrick     | Customer, Case and Parking Services |
| COU21  | Council     | Total number of social media followers (all platforms)  | Strategic Services | Joss Bigmore    | Steve Benbough | Communications                      |

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Corporate Governance and Standards Committee Report

Ward(s) affected: All

Report of Director of Service Delivery

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Lead Councillor responsible: Tim Anderson

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Date: 17 June 2021

## **Audit Report on the Certification of Financial Claims and Returns 2019-20: Housing Benefit Subsidy and Pooling of Housing Capital Receipts**

### **Executive Summary**

The Council receives annual audit reports on the certification of financial claims and returns. The audit covers claims returns relating to expenditure of over £27.6 million, spanning:

- Housing Benefit Subsidy worth £27.6 million
- Pooling of Housing Capital Receipts

We have received the 2019-20 report for Housing Benefit Subsidy; however, the smaller Pooling of Housing Capital Receipts has not been received at the time of writing this report.

The auditor provides assurance to the Department for Work and Pensions (DWP) around the accuracy of the Subsidy claim. This recompenses us for payments to help residents on low incomes with their rent.

The DWP does not have a financial tolerance level so any errors are reported. This leads to the claim being qualified and results in additional testing in subsequent years. The more records that are tested, the more likelihood there is that an error will be identified.

Our subsidy claim has been qualified since 2012-13. Statistics on qualified subsidy claims are not routinely published. However, in 2012-13 over 77% of claims were qualified, indicating that Guildford is not an unusual case.

Whilst the auditors found a new error type during their audit, the overall errors in 2019-20 remained low and no amendments have been made to our claim. As has been the case in recent years, this means that we do not have to pay funds back to the DWP as a result of the audit.

It remains challenging to balance capacity, speed, and accuracy to ensure that claimants

receive the help they require whilst not exposing the Council to an increased financial risk as a result of errors. We have, however, provided the DWP with assurance that we will continue to work to reduce errors further.

### **Recommendation to Committee**

The Committee is asked to note the position regarding the certification of financial claims and returns in respect of Housing Benefit Subsidy for 2019-20.

#### Reason for Recommendation:

To formally sign off our claims and returns for 2019-20.

**Is the report (or part of it) exempt from publication? No**

## **1. Purpose of Report**

- 1.1 To inform the Committee of the position regarding the certification of financial claims and returns for the year 2019-20, following work by our auditors Grant Thornton (GT).

## **2. Strategic Priorities**

- 2.1 The audit of claims and returns support our values for our residents to deliver quality and value for money services.

## **3. Background**

- 3.1 We engaged with GT to carry out the Housing Benefit (Subsidy) Assurance Process for 2019-20.
- 3.2 GT provided the S151 Officer of Guildford Borough Council and the Department for Work and Pensions (DWP) with assurance relating to our Housing Benefit Subsidy claim of £27.6 million.
- 3.3 We also asked GT to carry out work on our Pooling of Housing Capital Receipts return.

## **4. Housing Benefit Subsidy**

### Audit Findings:

- 4.1 We pay Housing Benefit to residents on low incomes to help them with their rent. At the end of each financial year we complete a subsidy return. This consists of over 100 cells of information that allow the DWP to apply detailed subsidy allowance rules and calculate how much Housing Benefit they will reimburse to us.
- 4.2 GT is engaged to complete the Housing Benefit (Subsidy) Assurance Process (HBAP) in accordance with the DWP reporting instructions. This means that they:
- check that the annual uprating of the values used to calculate claims is correct - this includes annual increases in DWP benefits, personal

allowances, and premiums for specific circumstances (such as disability and carers).

- check that relevant software patches have been applied
- complete specific test requirements on the sample basis set out by the DWP.

4.3 GT identified some issues when completing the assurance work, the details of which are contained in their report attached at **Appendix 1**.

4.4 GT found no issues with the annual uprating or software checks.

4.5 However they identified some issues on the sample test, which consists of two elements:

- An initial sample test of 20 cases. If an error is found within this sample, then a further sample of 40 cases is selected based on that error.
- Where errors have been identified in previous years a sample of 40 cases for each type of error is tested.

The value of errors is extrapolated across the caseload for the specific cells affected. A small error on one case can extrapolate to a substantial sum.

4.6 Disappointingly, a new error type was identified in the initial 20 case sample. Bed and Breakfast information is manually added to the subsidy claim and one error of £202 was identified because the wrong end date was used. Testing of a further sample of 40 cases did not identify any further errors. The individual error extrapolated to £477 across the cell.

4.7 Five error types had additional 40 case testing following errors in previous years, although none were found in the initial 20 case sample. From the 40 case samples, three errors were found that affected subsidy. The individual error values were £0.12, £87.00 and £146.00. These extrapolate to a total of £2,670.

The five error types are:

- Earned income for HRA Rent Rebate Claims: four errors, of which two (£0.12 and £146) affect subsidy and extrapolate to £1,443
- Tax Credits for Rent Allowance Claims: one error of £87 extrapolating to £1,227
- Occupational Pension Income for HRA Rent Rebate Claims: one error that does not affect subsidy.
- Tax Credits for HRA Rent Rebate: two errors that do not affect subsidy.
- Self Employed Income for Rent Allowance Claims: six errors that do not affect subsidy

4.8 It has been a particularly difficult year due to the pandemic and the requirement for both auditors and officers to "work from home where possible". GT reflect on these issues in Appendix D of their report.

4.9 There were no amendments to the claim form following GT's Assurance Report.

4.10 The DWP has confirmed that no changes are required. They requested assurances that procedures have or will be put in place to reduce the possibility

of the errors as reported by the reporting accountant being repeated in future claims. We have provided these assurances.

- 4.11 This is the eighth year running that the subsidy claim has been qualified. The DWP does not have a financial tolerance level so any errors are reported. The more records that are tested, the more likelihood there is that an error will be identified. This makes it incredibly difficult to reach a point where the subsidy audit is unqualified by virtue of no errors being found.
- 4.12 Statistics on qualified subsidy claims are not routinely published. However, in 2012-13 over 77% of claims were qualified, indicating that Guildford is not an unusual case.
- 4.13 Set against the overall subsidy of £27.6 million, the errors are pleasingly low; however, the techniques of extrapolation used by GT following DWP guidance could easily count against us in the future, as they did in 2012-13 and 2013-14.

#### Managing the Subsidy Risk

- 4.14 We have strived over the years to eliminate and minimise errors by comprehensive training of new benefit assessors, the use of experienced temporary resources, and checking 100% of new claim calculations. The Benefits Manager has focussed on quality over quantity, striving to balance the need to assess claims as quickly as possible whilst maintaining accuracy.
- 4.15 It is important to note that the Council can be penalised through subsidy for both errors in calculation (for example calculations based on incorrect or missing information) and delays in recalculating claims (for example where we are notified that a claimant's circumstances have changed, but we make a further payment before we recalculate to a lower award). Throughout the year, the DWP monitors the speed with which we process claims and, where they are concerned about delays, instigate additional reporting and intervention.
- 4.16 As reported in previous years, managing capacity to allow claims to be calculated both quickly and accurately has been challenging for the following reasons:

#### Universal Credit

In 2012, the government introduced Universal Credit. The calculation of working age Housing Benefit was to be removed from local authorities by 2017, with pension age claims following on. The rollout of Universal Credit has two elements: natural migration where a claimant moves to universal credit due to a change in circumstance, and managed migration where residual caseload is removed from local authorities. Natural migration continues, but the date and process for managed migration remains unclear. It remains difficult to plan resources in this uncertain climate.

#### Vacancies and anticipated restructures

The Revenues and Benefits Service has carried vacant posts in recent years, the intention being to restructure. The first restructure was unfinished when Future Guildford was announced. No one anticipated that the restructures would take so long to complete. Some posts were filled (and fell vacant again), whilst others continued to be covered by temporary resources in anticipation of the posts changing with the restructure. In 2017, disheartened by the general poor quality of traditional agency temps, we signed an agreement with Civica OnDemand for their resilience service. This has provided us with experienced temporary resources, and a supportive account manager.

#### Caseload and DWP initiatives

An increase in in work claims and fallout from the introduction of Universal Credit has made assessment more complex. There is also an increasing number of DWP initiatives to incorporate into the daily workload aimed at reducing fraud and error. Where the initiative can be isolated and is accompanied by a sufficiently large administration grant, we have used a Civica OnDemand resource to deliver it; however, inevitably additional workload falls on the assessors.

- 4.17 Looking to the future, Future Guildford seeks to address issues of processing capacity and remove the need for ongoing temporary resources by creating the new Customer, Case and Parking Services team. Capacity issues will not be resolved overnight given the knowledge and experience needed to assess benefits both accurately and quickly. Staff in the new team will be on a steep learning curve as they adapt to the new ways of working and gaining new knowledge and skills. In the long term it should put the Council in a better position to minimise the subsidy risk.

### **5. Pooling Housing Capital Receipts**

- 5.1 At the time of writing, the final report has not been received.

### **6. Key Risks**

- 6.1 Timeliness and accuracy underpin the Subsidy grant. In recent years vacancies have affected timeliness of processing, and the quality of temporary staff affected accuracy. The Future Guildford Programme should increase resilience by ensuring a bigger pool of staff are available to work on claims. However, training and retention are key to making this work. It may be that in the short term we need to continue to use the OnDemand Assessment Service to provide additional capacity.

### **7. Financial Implications**

- 7.1 The financial implications arising from this report are set out in the main text. Once again, the audit has not led to us having to repay monies to the DWP.
- 7.2 The fee paid to Grant Thornton for the 2019-20 Subsidy Audit was £29,000, which comprised of a core fee of £20,000 plus £9,000 for the additional 40 case sample tests.

### **8. Legal Implications**

8.1 There are no legal implications arising from this report.

**9. Human Resource Implications**

9.1 There are no HR implications arising from this report.

**10. Equality and Diversity Implications**

10.1 This duty has been considered in the context of this report and it has been concluded that there are no equality and diversity implications arising directly from this report.

**11. Climate Change/Sustainability Implications**

11.1 No relevant climate change/sustainability implications apply.

**12. Conclusion**

12.1 The Housing Benefit subsidy claim has been qualified since 2012-13 and, as a result, Grant Thornton completed additional checking in 2019-20. Although errors were found, they were minimal and did not change the amount of the claim. This could change in future years should identified errors result in extrapolated figures meaning we owe the DWP money. We will continue to try to eradicate the errors and remove the HB subsidy claim from qualification in future years.

**13. Background Papers**

None

**14. Appendices**

Appendix 1: Grant Thornton letter and report.





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Section 151 Officer of Guildford Borough Council

26 February 2021

Dear Sir/Madam,

**Housing Benefit (Subsidy) Assurance Process 2019/20 Module 6 DWP Reporting Framework Instruction (Applicable to England only) Reporting accountants' report for the Housing Benefit Subsidy claim form MPF720A, year ended 31 March 2020.**

**To: Housing Benefit Unit, Housing Delivery Division, DWP Business Finance & Housing Delivery Directorate, Room B120D, Warbreck House, Blackpool, Lancashire FY2 0UZ.**

**And: The Section 151 Officer of Guildford Borough Council.**

This report is produced in accordance with the terms of our engagement letter with Guildford Borough Council dated 20 November 2019 and the standardised engagement terms in Appendix 2 of HBAP Module 1 2019/20 issued by the Department for Work and Pensions (DWP) for the purpose of reporting to the Section 151 Officer of Guildford Borough Council and the DWP.

Our report is prepared solely for the confidential use of the Local Authority and the DWP and solely for the purpose of facilitating the claim for Housing Benefit Subsidy on form MPF720A dated 30 April 2020.

This report should not be copied, referred to or disclosed, in whole or in part (save as otherwise permitted by the standardised engagement terms), without our prior written consent. Without assuming or accepting any responsibility or liability in respect of this report to any party other than the local authority and the DWP, we acknowledge that the local authority and/or the DWP may be required to disclose this report to parties demonstrating a statutory right to see it.

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This report is designed to meet the agreed requirements of Local Authority and the DWP as described in the DWP HBAP reporting framework instruction 2019/20.

This report should not therefore be regarded as suitable to be used or relied by any other party for any purpose or in any context. Any party other than the Local Authority and the DWP which obtains access to this report or a copy and chooses to rely on this report (or any part of it) will do so entirely at its own risk. To the fullest extent permitted by law, we accept no responsibility or liability in respect of our work or this report to any other party and shall not be liable for any loss, damage or expense of whatsoever nature which is caused by the reliance of anyone other than the addressees on our work or this report.

### **Respective responsibilities of the Local Authority and the reporting accountant**

We conducted our engagement in accordance with HBAP Modules 1 and 6 (2019/20) issued by the DWP, which highlight the terms under which DWP has agreed to engage with reporting accountants.

The Section 151 Officer of the Local Authority has responsibilities under the Income-related Benefits (Subsidy to Authorities) Order 1998. The section 151 Officer is also responsible for ensuring that the Local Authority maintains accounting records which disclose with reasonable accuracy, at any time, the financial position of the Local Authority. It is also the Section 151 Officer's responsibility to extract relevant financial information from the Local Authority's accounting records, obtain relevant information held by any officer of the Local Authority and complete the attached form MPF720A in accordance with the relevant framework set out by the DWP.

### **Our approach**

For the purpose of the HBAP engagement we have been provided with a signed copy of form MPF720A 2019/20 dated 30 April 2020 by the Section 151 Officer. The Section 151 Officer remains solely responsible for the completion of the MPF720A and is the signatory on the local authority's certificate on claim form MPF720A.

Our engagement was carried out in accordance with the DWP reporting framework instruction which has been prepared in accordance with the International Standard on Related (ISRS) 4400, Engagement to perform agreed-upon-procedures regarding financial information. The purpose of the engagement is to perform the specific test requirements determined by the DWP on the defined sample basis as set out in HBAP Modules of the HBAP reporting framework instruction on the Local Authority's form MPF720A dated 30 April 2020, and to report the results of those procedures to the Local Authority and the DWP.

The results of these are reported on in appendices A, B, C and D.

### **Inherent limitations**

The procedures specified in DWP's HBAP Reporting framework instruction does not constitute an examination made in accordance with generally accepted auditing standards, the objective of which would be the expression of assurance on the contents of the local authority's claim for Housing Benefit subsidy on form MPF720A. Accordingly, we do not express such assurance.

Had we performed additional procedures or had we performed an audit or review of the local authority's claim for Housing Benefit subsidy on form MPF720A in accordance with generally accepted auditing or review standards, other matters might have come to our attention that would have been reported to you. This report relates only to the Local Authority's form MPF720A and does not extend to any financial statements of the Local Authority, taken as a whole.

This engagement will not be treated as having any effect on our separate duties and responsibilities as the external auditor of the Local Authority's financial statements. Our audit work on the financial statements of the Local Authority is carried out in accordance with our statutory obligations and is subject to separate terms and conditions. Our audit report on the Local Authority's financial statements is made solely to the Local Authority's members, as a body, in accordance with Part 5 of the Local Audit and Accountability Act 2014. Our audit work was undertaken so that we might state to the Local Authority's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Local Authority and the Local Authority's members, as a body, for our audit work, for our audit reports, or for the opinions we have formed in respect of that audit.

### **Summary of HBAP report**

#### **Summary of Initial Testing**

In accordance with HBAP modules an initial sample of cases was completed for all general expenditure cells. We have re-performed a sample of the Local Authority's testing and confirm the tests we have carried out concur with the Local Authority's results:

Cell 011      Non HRA Rent Rebates

We have identified 1 error with the manual adjustments on B & B cases end date when the claimants leave the accommodation. As it was not possible to correctly establish the error for amendment additional testing of 40 cases was completed for the error.

Cell 055      HRA Rent Rebates

No claims were found to be in error

Cell 094      Rent Allowances

No claims were found to be in error

### **Completion of Modules**

The Specific Test Requirements set out in Module 1 Appendix 3 have been completed, including testing required by Modules 2 and 5 as detailed below.

#### **Completion of Module 2**

We have completed Module 2 uprating checklist and no issues were identified.

Completion of Module 5

We have completed the questionnaire for the appropriate software supplier and no issues were identified.

**Summary of testing arising from Cumulative Assurance Knowledge and Experience**

In line with the requirements of HBAP Modules we have undertaken CAKE testing based upon the preceding HBAP report. Where appropriate the Authority has completed testing of the sub populations for:

- 1) HRA Rent Rebates – calculation of earned income within cell 055.
- 2) HRA Rent Rebates – calculation of tax credits within cell 055.
- 3) HRA Rent Rebates – calculation of occupational pension income within cell 055
- 4) Rent Allowances – calculation of self employed income within cell 094
- 5) Rent Allowances – calculation of tax credits within cell 094

We have re-performed a sample of the Authority’s testing and confirm the tests we have carried out concur with the Authority’s results. These results are outlined in the appropriate appendix.

**Summary paragraph/ending of letter**

For the form MPF720A dated 28 April 2020 for the year ended 31 March 2020 we have completed the specific test requirements detailed in the DWP reporting framework instruction HBAP and have identified the following results set out in Appendix A, B, C and D).

Firm of accountants...Grant Thornton UK LLP.....

Office...London.....

Contact details (person, phone and email) ...Stacy Lang 020 7728 3293

[stacy.hc.lang@uk.gt.com](mailto:stacy.hc.lang@uk.gt.com) .....

Signature / stamp 

Date 26 February 2021

**Appendix A: Exceptions/errors found***Error Type 3 – benefit overpaid or insufficient supporting information***HRA Rent Rebate: Cell 011 – Incorrect calculation of bed and breakfast****Cell 055 HRA Rent rebate****Cell Total: £225,785****Cell Total: £125,407 – sub population****Cell Population: 168 cases****Cell Population: 140 cases – sub population****Headline Cell: £225,785**

The Authority has included a manual adjustment to headline Cell 11 and eligibility Cells 012 and 013. This was to bring in claims for Bed and Breakfast cases as these are not managed within the Authority's Civica system but are instead administered manually. Bringing these cases onto the claim form had the effect of increasing the values of Cells 011, 012 and 013 by £125,407, £66,144, and £59,263 respectively.

During our initial testing, 1 case (value £433) where we have identified an error in the claimants end date of leaving the accommodation. This has resulted in an overpayment of £202.

However, given the nature of the population, an additional sample of 40 cases where an assessment in the subsidy period was based on checking the end date was tested. This additional testing has not identified any error on the claimants end date in leaving the accommodation.

The following table is based on these findings.

Agenda item number: 6  
Appendix 1

| <b>Sample</b>                               | <b>Movement / brief note of error:</b>                  | <b>Original cell total: sub population</b> | <b>Sample error:</b> | <b>Sample value:</b> | <b>Percentage error rate (to two decimal places):</b> | <b>Cell adjustment:</b> |
|---|---|--|----------------------|----------------------|---|-------------------------|
|   |   | [CT]                                       | [SE]                 | SV]                  | [SE/SV]   | [SE/SV times CT]        |
| <b>Initial sample – 1 case</b>              | Incorrect B&B end date – Cell 011                       | £125,407                                   | £202                 | £10,769              |   |                         |
| <b>Additional testing sample – 40 cases</b> | Incorrect B&B end date – Cell 011                       | £125,407                                   | £0                   | £42,311              |   |                         |
| <b>Combined sample – 41 cases</b>           | <b>Combined - Incorrect B&amp;B end date – Cell 011</b> | <b>£125,407</b>                            | <b>£202</b>          | <b>£53,080</b>       | <b>0.38%</b>  | <b>£477</b>             |
| Corresponding adjustment:                   | Combined sample - Cell 012 is overstated                | £125,407                                   | £138                 | £53,080              | <b>0.26%</b>  | <b>(£326)</b>           |
| Corresponding adjustment:                   | Combined sample - Cell 013 is overstated                | £125,407                                   | £64                  | £53,080              | <b>0.12%</b>  | <b>(£151)</b>           |
| <b>Total corresponding adjustment</b>       | <b>Total amendment - Cell 026 understated</b>           |  |                      |                      |   | <b>£477</b>             |

**HRA Rent Rebate: Cell 055 – Incorrect calculation of earned income****Cell 055 HRA Rent rebate****Cell Total: £11,777,581****Cell Total: £1,443,331 – sub population****Cell Population: 2,566 cases****Cell Population: 422 cases – sub population****Headline Cell: £11,777,581**

Our testing in 2015/16 identified that the Local Authority had incorrectly taken earnings into account in calculating benefit entitlement. Further errors were noted in 2016/17, 2017/18 and 2018/19.

During our initial testing, 4 cases (value £7,315) where the assessment based on earnings were tested and no errors were identified. However, given the nature of the population and errors found in the previous claim, an additional sample of 40 cases where an assessment in the subsidy period was based upon earned income was tested. This additional testing identified:

- 2 cases (value £3,318) which has resulted in an overpayment of housing benefit to a total of £146 due to the incorrect calculation of earnings. The errors ranged from £0.12 and £146.
- 1 case (value £1,316) which has resulted in an underpayment of housing benefits to a total of £0.02. As there is no eligibility to subsidy for benefit which has not been paid, the underpayment identified does not affect and has not, therefore, been classified as errors for subsidy extrapolation purposes.

1 case (value £5,823) which had no impact due to the incorrect calculation of earnings. As there is no eligibility to subsidy for benefit which has not been paid, the nil impact identified does not affect and has not, therefore, been classified as errors for subsidy extrapolation purposes. This is the fifth year this error has been identified in the HBAP Report.

The following table is based on these findings.

Agenda item number: 6  
Appendix 1

| <b>Sample</b>                               | <b>Movement / brief note of error:</b>               | <b>Original cell total: sub population</b> | <b>Sample error:</b> | <b>Sample value:</b> | <b>Percentage error rate (to two decimal places):</b> | <b>Cell adjustment:</b> |
|---|--|--|----------------------|----------------------|---|-------------------------|
|   |  | [CT]                                       | [SE]                 | SV]                  | [SE/SV]   | [SE/SV times CT]        |
| <b>Initial sample – 4 cases</b>             | Incorrect earnings calculation – Cell 055            | £1,443,331                                 | £0                   | £7,315               |   |                         |
| <b>Additional testing sample – 40 cases</b> | Incorrect earnings calculation – Cell 055            | £1,443,331                                 | £146                 | £132,419             |   |                         |
| <b>Combined sample - 44 cases</b>           | Combined - Incorrect earnings calculation – Cell 055 | <b>£1,443,331</b>                          | <b>£146</b>          | <b>£139,734</b>      | <b>0.10%</b>  | <b>£1,443</b>           |
| Corresponding adjustment:                   | Combined sample - Cell 061 is overstated             | <b>£1,443,331</b>                          | <b>£146</b>          | <b>£139,734</b>      | <b>0.10%</b>  | <b>(£1,443)</b>         |
| <b>Total corresponding adjustment</b>       | <b>Total amendment - Cell 65 understated</b>         |  |                      |                      |   | <b>£1,443</b>           |



**Rent Allowance: Cell 094 – Incorrect calculation of tax credits****Cell 094 Rent allowance****Cell Total: £15,972,704****Cell Total: £4,381,578 – sub population****Cell Population: 2,756 cases****Cell Population: 723 cases – sub population****Headline Cell: £15,972,704**

Our testing in 2015/16 identified that the Local Authority had incorrectly taken tax credits into account in calculating benefit entitlement. Further errors were noted in 2016/17, 2017/18 and 2018/19.

During our initial testing, 5 cases (value £35,110) where the assessment based on tax credits were tested and no errors were identified. However, given the nature of the population and errors found in the previous claim, an additional sample of 40 cases where an assessment in the subsidy period was based upon tax credit was tested. This additional testing identified:

- 1 case (value £6,097) have resulted in an overpayment of housing benefit to a total of £87 due to the incorrect calculation of tax credits.

This is the fifth year this error has been identified in the HBAP Report.

The following table is based on these findings.

| Sample                                      | Movement / brief note of error:  | Original cell total: sub population | Sample error: | Sample value: | Percentage error rate (to two decimal places): | Cell adjustment: |
|---|----------------------------------|-------------------------------------|---------------|---------------|--|------------------|
|   |                                  | [CT]                                | [SE]          | SV]           | [SE/SV]  | [SE/SV times CT] |
| <b>Initial sample – 5 cases</b>             | Incorrect tax credit calculation | £4,381,578                          | £0            | £35,110       |  |                  |
| <b>Additional testing sample – 40 cases</b> | Incorrect tax credit calculation | £4,381,578                          | £87           | £273,957      |  |                  |

Agenda item number: 6  
Appendix 1

|                                       |   |                   |            |                 |               |                 |
|---------------------------------------|---|-------------------|------------|-----------------|---------------|-----------------|
| <b>Combined sample – 45 cases</b>     | Combined – incorrect tax credit calculation   | <b>£4,381,578</b> | <b>£87</b> | <b>£309,067</b> | <b>0.028%</b> | <b>£1,227</b>   |
| Corresponding adjustment:             | Combined sample - Cell 102 is overstated      | £4,381,578        | £87        | £309,067        | <b>0.028%</b> | <b>(£1,227)</b> |
| <b>Total corresponding adjustment</b> | <b>Total amendment - Cell 113 understated</b> |                   |            |                 |               | <b>£1,227</b>   |

## Appendix B Observations

### HRA Rent Rebates: Cell 055 – Incorrect calculation of occupational pension

Cell 055 HRA Rent Rebates

Cell Total: £11,777,581

Cell Total: £1,079,904 – sub population

Cell Population: 2,566 cases

Cell Population: 274 cases – sub population

Headline Cell: £11,777,581

Our testing in 2015/16 identified that the Local Authority had incorrectly taken occupational pension into account in calculating benefit entitlement. Further errors were noted in 2016/17, 2017/18 and 2018/19.

During our initial testing, 2 cases (value £5,666) where the assessment based on occupational pension were tested and no errors were identified. However, given the nature of the population and errors found in the previous claim, an additional sample of 40 cases where an assessment in the subsidy period was based upon occupational pension was tested. This additional testing identified:

- 1 case (value £7,575) which had no impact on the housing benefit entitlement. As there is no eligibility to subsidy for benefit which has not been paid, the nil impact identified does not affect and has not, therefore, been classified as errors for subsidy extrapolation purposes.

This is the fifth year this error has been identified in the HBAP Report.

**HRA Rent Rebates: Cell 055 – Incorrect calculation of tax credits**

**Cell 055 HRA Rent Rebates**

**Cell Total: £11,777,581**

**Cell Total: £1,343,498 – sub population**

**Cell Population: 2,566 cases**

**Cell Population: 380 cases – sub population**

**Headline Cell: £11,777,581**

Our testing in 2015/16 identified that the Local Authority had incorrectly taken tax credit into account in calculating benefit entitlement. Further errors were noted in 2016/17, 2017/18 and 2018/19.

During our initial testing, 6 cases (value £14,502) where the assessment based on tax credit were tested and no errors were identified. However, given the nature of the population and errors found in the previous claim, an additional sample of 40 cases where an assessment in the subsidy period was based upon tax credits was tested. This additional testing identified:

- 2 cases (value £10,727) which had resulted in an underpayment on the housing benefit entitlement. As there is no eligibility to subsidy for benefit which has not been paid, the underpayment identified does not affect and has not, therefore, been classified as errors for subsidy extrapolation purposes.

This is the fifth year this error has been identified in the HBAP Report.

Agenda item number: 6  
Appendix 1

**Rent Allowance: Cell 094 – Incorrect calculation of self employed income**  
**Cell 094 Rent allowance**  
**Cell Total: £15,972,704**  
**Cell Total: £ 1,150,004 – sub population**  
**Cell Population: 2,756 cases**  
**Cell Population: 181 cases – sub population**  
**Headline Cell: £15,972,704**

Our testing in 2015/16 identified that the Local Authority had not correctly taken self employed income into account in calculating benefit entitlement. Further errors were noted in 2016/17, 2017/18 and 2018/19.

During our initial testing, 5 cases (value £29,741) where the assessment based on self employed income were tested and no errors were identified. However, given the nature of the population and errors found in the previous claim, an additional sample of 40 cases where an assessment in the subsidy period was based upon self employed was tested. This additional testing identified:

- 4 cases (value £32,472) which had resulted in an underpayment on the housing benefit calculation. As there is no eligibility to subsidy for benefit which has not been paid, the underpayment identified does not affect and has not, therefore, been classified as errors for subsidy extrapolation purposes.
- 2 cases (value £14,077) which had resulted in nil impact on the housing benefit calculation. As there is no eligibility to subsidy for benefit which has not been paid, the nil impact identified does not affect and has not, therefore, been classified as errors for subsidy extrapolation purposes.

This is the fifth year this error has been identified in the HBAP Report.

### **Appendix C: Amendments to the claim form MPF720A**

There were no amendments to the claim form MPF720A.

### **Appendix D: Additional issues**

During our initial testing, we were unable to verify some claimant's applications and rental agreements. The Local Authority explained that they are hard copies and kept in the Council's office or in storage. Due to the national lockdown, the Council offices are closed. Therefore, the hard copies required to address some standard verification tests was not accessible.

To summarise the missing documentations.

Initial testing Cell 011 - 2 cases where no application forms were made available.

Initial testing Cell 055 - 5 cases where no application forms were made available.

Initial testing Cell 094 - 4 cases where no application forms were made available and 3 cases where no rent documentation could be provided.

We were able to obtain sufficient evidence for all other aspect of these benefit claims and thus we were satisfied these were valid benefit claims for 2019-20.

In previous years, the Local Authority has been able to provide hard copy documentation to verify the claimant's eligibility and rent liability. We have not had this issue in previous years.

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Corporate Governance and Standards Committee Report

Ward(s) affected: All

Report of Director of Resources

Author: Claire Morris

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Date: 17 June 2021

## Housing Revenue Account (HRA) Right to Buy Receipts Audit Report

### Executive Summary

On 23 March 2021, officers reported to the Executive on a review of the use of the right to buy capital receipts by the Council. The review reported that, in 2019-20, the Council had to repay Right to Buy (RTB) receipts plus interest to government totalling £2.7million. The reason for the repayment was because the Council did not spend the money on its new build housing investment programme in the HRA within the required time frame. The Council had acquired property to try and mitigate some of the repayment risk; however, it did not spend enough money on acquisition of property into the HRA to mitigate all of the repayment risk. The report showed that the Council has seen slippage in the region of 56% to 72% on its Housing Investment Programme (HIP) in recent years which continued into 2020-21.

The HIP is funded 30% through RTB receipts (with the remaining 70% being funded either through HRA reserves or, if necessary HRA borrowing) and as such, any slippage in delivery has a direct impact on the risk of having to repay receipts to government. The review found that, in order to avoid this risk going forward, the Council needs to improve both the monitoring and the delivery of its Housing Investment Programme. The Executive set up an Executive working group to consider why RTB receipts needed to be repaid to government, the reporting arrangements around the matter and what can be done to prevent further repayments. Alongside the working group, the Council's internal auditors, KPMG were asked to carry out an audit of the monitoring and use of RTB receipts. The audit is now complete, and the findings are presented in the attached report at **Appendix 1**.

The audit report details an Executive Summary and makes seven recommendations which have been accepted by officers for implementation. The highest priority of the recommendations is to establish a formal policy around Right to Buy Receipts and their use. The proposal was a recommendation to the Executive at its March meeting; however, KPMG have recommended that the policy should also set out the roles and responsibilities, accountability and ownership for the spending and monitoring of RTB receipts. Officers aim to establish the policy for it to be approved by the Executive in September 2021.

KPMG have found that some, but not all, of the recommendations made to the Executive in March have been implemented. The improvements to the financial monitoring reports to this Committee were implemented immediately. However, improvements to the monitoring and reporting of progress on projects identified as being partially funded through RTB receipts by the Major Projects Portfolio Board and the establishment of a Housing Working Group are still to be implemented. KPMG have also made some additional recommendations relating to the training of officers and risk management processes.

There is one minor correction to the KPMG report in relation to the detailed findings noted in Appendix A. On page 14, it states that the Council's Housing Team purchase new properties using Right to Buy Receipts for North Downs Housing (the Council's Housing Subsidiary). This is not correct, the Housing Team use RTB receipts to purchase new properties or re-purchase properties formerly sold under right to buy for the Council's Housing Revenue Account. The remainder of the finding is correct.

### **Recommendation to Committee**

The Committee is requested to:

- (a) review the audit report from KPMG attached as Appendix 1 to this report,
- (b) note the accepted recommendations and actions, and
- (c) make any additional comments that it feels necessary.

### Reasons for Recommendation:

To ensure good governance arrangements and internal control.

**Is the report (or part of it) exempt from publication? No**

## **1. Purpose of Report**

- 1.1 To present the audit report from KPMG regarding the HRA Right to Buy receipts audit.

## **2. Strategic Priorities**

- 2.1 The audit of Council services supports the priority of providing efficient, cost effective and relevant quality public services that give the community value for money.

## **3. Background**

- 3.1 The Audit report is attached at Appendix 1 and contains an executive summary and seven recommendations. There is one minor correction to the KPMG report in relation to the detailed findings noted in Appendix A. On page 14, it states that the Council's Housing Team purchase new properties using Right to Buy Receipts for North Downs Housing (the Council's Housing Subsidiary). This is not correct, the Housing Team use RTB receipts to purchase new properties or re-purchase properties formerly sold under right to buy for the Council's Housing Revenue Account. The remainder of the finding is correct.



3.2 The highest priority of the recommendations is to establish a formal policy around Right to Buy Receipts and their use. The proposal was a recommendation to the Executive at its March meeting. However, KPMG have recommended that the policy should also set out the roles and responsibilities, accountability and ownership for the spending and monitoring of RTB receipts. Officers aim to establish the policy for it to be approved by the Executive in September 2021.

3.3 The remaining recommendations are medium priority and relate to monitoring and control processes within the Housing and Finance Teams, training of officers, risk management processes, the reporting of projects to the Major Projects Portfolio Board and the need to either continue the Executive RTB working group or transfer its responsibilities to a new Housing Working Group or other Housing Programme Board.

#### **4. Financial Implications**

4.1 There are no financial implications as a result of this report.

#### **5. Legal Implications**

5.1 There are no financial implications as a result of this report.

#### **6. Human Resource Implications**

6.1 There are no financial implications as a result of this report.

#### **7. Background Papers**

[Executive report 23 March 2021: Review of the Use of Right to Buy Receipts and Appropriation of Land into the Housing Revenue Account](#)

#### **8. Appendices**

Appendix 1: HRA Right to Buy Receipts Audit report

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# Housing Revenue Account (HRA) Right to Buy Receipts

**Guildford Borough Council**

KPMG Internal Audit, Risk & Compliance Services

May 2021

| Overall rating: |  |
|-----------------|--|
|                 | Significant assurance                                      |
|                 | Significant assurance with minor improvement opportunities |
| >               | Partial assurance with improvements required               |
|                 | No assurance   |

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## **Distribution list**

### ***For action:***

Claire Morris – Director of Resources

### ***For information:***

Corporate Governance and Standards Committee

## **Report status**

Closing meeting: 17 May 2021

Draft report issued: 19 May 2021

Final report issued: 26 May 2021

Corporate Governance and Standards Committee: 17 June 2021

# Executive summary

01

## Conclusion

We reviewed controls relating to monitoring and reporting spend of RTB receipts and corresponding repayment of unspent receipts to Government. We provide 'Partial assurance with improvements required' (**Amber Red**) which is in line with management's anticipated assurance rating. Our rating is driven by a lack of internal monitoring and reporting on spend of RTB receipts and repayment of RTB receipts during the period under audit, 01 January 2019 – 31 March 2021. This is as a result of the Council not having a policy setting out the required processes, not monitoring this area through formal risk escalation processes and a lack of awareness of the consequences of underspend. Whilst we note progress has started to improve awareness, reporting and monitoring, via the RTB Working Group, there have not been significant changes in process and implementation of policy to sufficiently mitigate the risks of RTB repayments and the risks of insufficient monitoring and reporting.

Finance is required to annually present the HRA Business Plan and Capital Programme to Budget Council. These reports include reference to the requirement to spend RTB receipts within three years and that unused receipts are to be repaid to the DLCCG with interest. Whilst these annual reports include this detail and the receipts used in year including estimates to 2023-24, there is no detail on actual or potential repayments to Government. Each quarter Finance internally monitors spend against RTB receipts using an externally developed model. There is no formal control that ensures that this is reviewed and approved. Management discovered it had been using an incorrect version of the model which meant that it was unaware of repayments required for May and July 2019 as the model hadn't predicted these. Finance became aware of these repayments as a result of the quarterly pooling returns to Government. During the period under audit, 01 January 2019 – 31 March 2021, whilst informal updates on RTB were provided by Finance to Housing, there were no formal groups and mechanisms for the monitoring and reporting on RTB receipts.

There is an inconsistent approach to the monitoring of risks relating to the spend of RTB receipts. Both the financial and corporate risk registers have no specific mention of RTB receipts. The Housing Management Service Plan includes 'Use of RTB Receipts' as a key issue / risk but this has not been developed in to a service risk register.

The Housing team are responsible for spending on capital programmes and properties that utilise RTB receipts. There is no formal monitoring between Housing and Finance with respect to the expenditure of RTB receipts and the consequences of this leading to potential repayments.

## Acknowledgements

We would like to thank the following for their contribution during this internal audit:

- Finance
- Housing
- Councillors

# Executive summary

01

## Conclusion (cont.)

We reviewed the work of the RTB Executive Working Group that was set up in the wake of the detailing of the £2.344m of RTB repayments at the Council meeting in February 2021. We note a number of recommendations from this group, including proposed changes to Council governance structures to remedy a perceived lack of monitoring and reporting on RTB and therefore we have reviewed governance structures at the Council and set out this analysis before and after the formation of the working group.

Up until early 2020, around the start of the pandemic, the Major Projects Portfolio Board (MPPB) met bi-monthly to allow project managers for major projects to give summary updates on progress. From review of meeting minutes until early 2020 (when the Group paused meetings) we note that regular updates were given on Guildford park Cark Park; a project that management identified as one of the key projects with slippage in actual vs. planned expenditure which meant a significant underspend of RTB receipts. None of the reporting on this project, or others, includes reference to delays and the consequences of delays on RTB spend. A recommendation of the RTB Working Group is that the MPPB should include reporting on risk of project slippage and this should be captured as a key risk in project risk registers and reported at a summary level to the group. Review of the April 2021 meeting agenda and a report from this meeting 'Final Projects update summary report March 2021' shows that there is no reference to HRA, RTB and repayment of monies.

We reviewed financial monitoring reports to Corporate Governance and Standards Committee (CGSC) which, before the recommendations of the RTB Working Group, did not include detailed reporting on links and consequences between project slippage and RTB repayments. We note that from subsequent review of meetings held after the Working Group's recommendations, the financial monitoring reports now include more detail specific to RTB receipts, expenditure of those receipts and consequences of repayment.

We reviewed the work to date of the RTB Working Group. The Group was set up with a brief to answer key questions about historic repayments, understand what processes were and how this can be avoided in the future. The Group met twice in March 2021 with the majority of work revolving around an internal report on the use of RTB receipts. This report sets out 14 recommendations, which mostly are centred on immediate spend of RTB receipts and 2 recommendations related to the implementation of new monitoring and reporting processes.

# Executive summary

## Areas of good practice

- ✓ The Council quickly set up the RTB Working Group; the group met in March 2021 with relevant officers from Housing and Finance as well as Councillors in attendance.
- ✓ The RTB Working Group worked towards a defined brief and set out 14 clear and actionable recommendations which were subsequently approved by the Executive.
- ✓ As a result of one of the recommendations coming from the work of the RTB Working Group, Finance has started to include detail around RTB receipt spend and repayments in the regular financial monitoring reporting to CGSC.
- ✓ Finance has clear segregation of duties between the individual preparing the submission for the quarterly capital pooling return, and the individual reviewing and approving submission.

## Out of scope

Our work is limited to the design and testing of processes and control. We have not substantively tested the year-end pooling return. Our review of minutes, papers and reports is limited to those groups and committees as agreed with management. Our interviews with key stakeholders is limited to those proposed by management and included within the terms of reference.

## Summary of key findings

|   |   |
|---|---|
| <b>'Use of RTB receipts' Policy</b>         | <b>2.1</b> The Council does not have a formal policy that sets out the roles, responsibilities, accountability and ownership throughout the process of monitoring and reporting on the spend of RTB receipts. |
| <b>Finance – Monitoring of RTB Receipts</b> | <b>2.2</b> Controls in place for the monitoring potential RTB repayments do not sufficiently mitigate the risk of repayment and accurately capture repayments.  |
| <b>RTB Group Recommendations</b>            | <b>2.3</b> The RTB Working Group has no plans to continue operating in order to see through implementation of its recommendations.  |
| <b>Housing – Monitoring of RTB Receipts</b> | <b>2.4</b> Monitoring processes within Housing do not include monitoring of RTB receipt spend.  |
| <b>Housing – Reporting of RTB Receipts</b>  | <b>2.5</b> There are no formal reporting mechanisms for Housing to communicate project delays and other expenditure variance that leads to the risk of RTB repayment.   |
| <b>Training and Guidance</b>                | <b>2.6</b> There is no formal delivery of training or provision of support and guidance relating to RTB receipts.   |
| <b>Use of Risk Registers</b>                | <b>2.7</b> Risk registers are inconsistent across Housing and Finance as well as at a Corporate level with respect to risks around HRA and RTB receipts.  |

# Findings and management actions

# 02

Page 104

## 2.1 Formal 'Use of Right to Buy receipts' Policy

High

The Council does not have a formal policy that sets out the roles, responsibilities, accountability and ownership throughout the process of monitoring and reporting on the spend of RTB receipts.

The RTB working group discussed the need to create and implement this policy and the internal report prepared for this working group and Executive states that it is to be in place by Autumn 2021.

This policy should capture processes, roles, responsibility and accountability throughout the stages of RTB receipt spending, including:

- Clarity on the mechanisms to promote clear monitoring of forecasted spend of RTB receipts vs. actual spend, including the roles and responsibilities for ensuring that this information is captured accurately in models used to forecast RTB repayments in a timely manner;
- A clear process for the completion and review of the model used to forecast RTB repayments every quarter;
- The process for regular reporting through Council governance structures and the individuals and groups responsible for ensuring that this reporting operates effectively;
- The process for appropriate and timely escalation of risks of RTB repayments; and
- Clarity around where responsibility sits for each stage in the process, specific to the Housing or Finance teams.

**Risk:** Lack of ownership and understanding of process, roles and responsibilities across the Council, with regards to the monitoring and reporting of RTB receipt spend and subsequent actual/forecast repayments to Government.

### Agreed management action:

Management consult with officers across Housing and Finance as well as Councillors to agree on roles and responsibilities. Clear processes and controls should then be agreed across Housing and Finance to ensure that robust monitoring and reporting is defined and set out in policy. The policy should then be drafted and approved by the appropriate group/committee.

### Evidence to confirm implementation:

Consultation with relevant officers to draft process. Version history of the draft policy to show its development. Final policy approved by relevant group/committee.

### Responsible person/title:

Director of Resources

### Target date:

30 September 2021



# Findings and management actions

## 2.2 Finance – Monitoring of RTB Receipts

Medium

Controls for monitoring potential RTB repayments do not sufficiently mitigate the risk of repayment and accurately capture repayments.

Through discussions with management, we note that the Capita model used to monitor and forecast potential RTB repayments was set up using an incorrect timescale for the period the Council is required to spend RTB receipts in.

It was set up with the assumption this was 5 years rather than 3 years. This meant that Finance was unaware of required repayments until it completed the quarterly pooling returns to Government, as the model at the time was not forecasting any required repayments.

The Council is now using the correct version of the model. Completion of the model is not subject to formal management review and approval. The Council acknowledges the complexity of the model and the knowledge of RTB receipt spend required of staff to accurately model repayments.

**Risk:** Due to the complexity of the model and lack of formal review of completion, it is not used appropriately to accurately forecast repayments.

### Agreed management action:

Management should review the appropriateness of continuing to use the Capita model and consider whether the use of a simpler alternative would be more beneficial. There should be a formal management control to ensure that regular monitoring of potential repayments is reviewed and approved.

### Evidence to confirm implementation:

Evidence of a formal decision made regarding the future mechanism for monitoring repayments, including evidence of this being approved at CGSC. This should be reflected in the new RTB policy.

### Responsible person/title:

Lead Finance Specialist

### Target date:

30 September 2021

# Findings and management actions

## 2.3 RTB Working Group Recommendations

Medium

The RTB Working Group has no plans to continue operating in order to see through implementation of its recommendations.

We reviewed papers, agendas, and minutes of meetings of the RTB Working Group. We note that the meeting agenda from the 2<sup>nd</sup> meeting of this group (10 March 2021) states that the 3<sup>rd</sup> meeting would be the last. However, we note that the meeting on 10 March 2021 was the most recent at the time of reporting, with no plans for a 3<sup>rd</sup> meeting. We note that some of the recommendations of the group include Executive receiving outturn reports linked to RTB, the reinvigoration of the MPPB, the revitalisation of the Housing Working Group and the development of a new RTB policy.

**Risk:** Without the continuation of the RTB Working Group, proposed mechanisms for future monitoring and reporting are not achieved due to a lack of focused oversight.

### Agreed management action:

Management should ensure that the implementation and effectiveness of recommendations approved by Executive are followed-up and reviewed by appropriate groups/committees within the governance structure of the Council.

### Evidence to confirm implementation:

Evidence of further meeting minutes, agendas and papers of the RTB Working Group.

Evidence that progress against recommendations approved by Executive is monitored and reported on.

### Responsible person/title:

Director of Resources

### Target date:

30 September 2021

# Findings and management actions

## 2.4 Housing – Monitoring of RTB Receipts

Medium

Monitoring processes within Housing do not include monitoring of RTB receipt spend.

There are mechanisms across both capital projects and the purchase of new homes to ensure that expenditure is monitored. This includes close monitoring of capital expenditure on major projects and maintaining records of all expenditure on new properties.

This monitoring does not take in to account expenditure against available RTB receipts with any focus on potential RTB receipts repayments. Management was unable to evidence reconciliation of the HRA budget and expenditure against budget between Housing and Finance during the period under audit. Officers within the Housing team are closest to the spend of RTB receipts and therefore best placed to monitor this spend.

The RTB Working group recommended to Executive and it was agreed that a previously operating Housing Working Group would be revitalised. This would be an ideal forum for relevant officers to work together in order to regularly, consistently and formally monitor spend of RTB receipts. We have seen no evidence of the implementation of this working group.

**Risk:** Staff within Housing that are purchasing homes and managing major projects are not aware of the makeup of their budgets with respect to RTB receipts and that they are unaware of how their capital expenditure is linked to the spend of RTB receipts.

### Agreed management action:

The Housing Working Group should be stood up in order to formalise monitoring of capital expenditure and use of RTB receipts within Housing.

### Evidence to confirm implementation:

Terms of reference, agendas, minutes and papers from the Housing Working Group. Evidence of formal implementation of regular monitoring of RTB receipt spend by Housing officers.

### Responsible person/title:

Head of Housing

### Target date:

30 September 2021

# Findings and management actions

## 2.5 Housing – Reporting of RTB Receipts/ project slippage

Medium

There are no formal reporting mechanisms for Housing to communicate project delays and other expenditure variance that leads to the risk of RTB repayment.

The RTB Working Group recommended to Executive and it was agreed that the MPPB would extend the detail reported on major projects to include a link between project slippage and delays to the consequences of this on repayment of RTB receipts.

We note from review of meeting papers and agendas, for the meeting in April 2021, that the reporting has remained unchanged in nature since the last meeting in 2020.

There is no formal reporting of RTB receipts spend from Housing either to Finance or more widely through the Council governance structure.

**Risk:** Monitoring of RTB receipt spend by Housing is not reported on and therefore key groups and committees are not aware of the status of RTB spend and subsequent repayments so that they can be better placed to make strategic decisions around capital programme expenditure.

**Agreed management action:** The MPPB reporting should be updated to include the links between project delays and RTB spend, and the subsequent risks of repayments to Government.

**Evidence to confirm implementation:** Updated terms of reference stipulating the detailed reporting on RTB spend that is required.

Meeting minutes, agendas and papers that evidence the updated reporting.

**Responsible person/title:**

Housing Delivery Manager

**Target date:**

30 September 2021

# Findings and management actions

## 2.6 Training and Guidance

Medium

There is no formal delivery of training or provision of support and guidance relating to RTB receipts. (Housing and Finance responsible officers)

Through our review of various reporting and discussions with management, we understand that there is a wide range in knowledge and understanding of RTB receipts across Housing and Finance, for officers and Councillors. Where there are gaps in knowledge it is often the case that individuals were unaware of the conditions of RTB receipts and how and when these are to be spent. Individuals are also unaware of the link between a slippage in capital expenditure and the subsequent need to repay RTB receipts to Government.

**Risk:** Without appropriate training and guidance, there are knowledge gaps that could lead to inadequate or inaccurate monitoring and reporting.

### Agreed management action:

Management should assess the understanding of RTB receipts across all relevant groups. A formal schedule of training and guidance should be implemented based on the assessment of current understanding.

### Evidence to confirm implementation:

Formal schedule for the delivery of training, training materials, evidence that current levels of knowledge have been assessed

### Responsible person/title:

Head of Housing

### Target date:

31 December 2021

## 2.7 Use of Risk Registers

Medium

Risk registers are inconsistent across Housing and Finance as well as at a Corporate level with respect to risks around HRA and RTB receipts.

Our review of the financial risk register 2019-20 and the corporate risk register from July 2020 show that there are no risks relating to HRA or RTB receipts. We reviewed the Housing Management Service Plan and note that this has identified 'Use of RTB receipts' as a key issue/risk, however this service plan has not been developed in to a service risk register.

**Risk:** Without inclusion on risk registers, potential risks of RTB repayments are not formally escalated across the Council, leading to a risk of

### Agreed management action:

Management should regularly monitor risks surrounding use of RTB receipts and potential repayments through Corporate, Housing and Finance risk registers respectively.

### Evidence to confirm implementation:

Updated risk registers, reports, agendas and minutes of meetings where risk registers are discussed and monitored.

### Responsible person/title:

Head of Housing

### Target date:

31 December 2021

# Detailed findings – design of process and controls

| Process  | Control  | KPMG Commentary   |
|--|--|---|
| <p>The Finance team present the HRA Business Plan and Capital Programme to Budget Council each financial year.</p> | <ol style="list-style-type: none"> <li>1. The Capital and investment strategy is prepared and presented by the Finance team.</li> <li>2. The HRA Budget was prepared and presented by the Housing Team.</li> </ol> | <ul style="list-style-type: none"> <li>• We reviewed the reports and meeting minutes for the Budget Council meeting on 07 February 2018 and 26 February 2019 where the reports in controls 1 and 2 were presented for 2018-19 and 2019-20 respectively.</li> <li>• The 2018-19 HRA Budget contains a section on RTB sales, including reference to the requirement to spend RTB receipts within three years.</li> <li>• The 2018-19 HRA Budget has a section titled 'HRA Capital Programme and Reserves. In this section, a table is presented that shows the available reserves that can support the HRA Business Plan for each year up to and including y/e March 2023. This includes a column for 'Usable Capital Receipts (one-for-one) for which there is a footnote included stating that the Council is allowed to retain an element of the capital receipts that it receives from RTB sales and retained, unused receipts are to be repaid to the DCLG with interest.</li> <li>• The 2019-20 HRA Budget contains the same references and detail as the 2018-19 Budget.</li> <li>• The 2019-20 HRA Development Strategy (an appendix of the HRA budget) outlines a 10 year projection of resources that will be available to support a development programme. Of this total of £150m is £20m of RTB receipts based on an assumption of RTB sales continuing at 20-25 per year, generating a usable receipt of £100,000.</li> <li>• In the Housing Investment Programme 2018-19 to 2023-24: HRA resources and Funding Statement (appendix to the 2019-20 HRA Budget) 1-4-1 receipts and those used in year are presented as actuals for 2017-18 and estimates to 2023-24.             <ul style="list-style-type: none"> <li>– Neither the 2018-19 or 2019-20 HRA Budgets and Capital Programmes contain reference to how RTB receipts expenditure is to be monitored and reported on. The internal report initially presented to the newly-formed RTB working group (See Appendix C) states that a formal 'Use of Retained RTB Receipts' Policy will be adopted by Executive in Autumn 2021. This policy should be drafted and approved in a timely manner to introduce processes for monitoring and reporting to immediately mitigate the risk of future repayments. <b>(Finding 2.1)</b></li> </ul> </li> </ul> |

# Detailed findings - design of process and controls (cont.)

| Process   | Control                        | KPMG Commentary   |
|---|--------------------------------|---|
| The Finance team monitor spend against RTB receipts using the Capita model (externally developed model to track repayment of RTB receipts). | No formal controls identified. | <ul style="list-style-type: none"> <li>– There is no control of management review and approval following the completion of the Capita model each quarter. <b>(Finding 2.2)</b></li> <li>• We reviewed copies of completed Capita model spreadsheets from January, April, July, August and September 2019. Repayments were made to the Government in May and July 2019. The January 2019 model did not show that any RTB repayments would be due in either 2018-19 or 2019-20, with the summary of the model showing repayment not necessary until Q3 2022-23. The model from January 2019 would have been the most up to date version in place at the time of reporting to the March 2019 CGSC.</li> <li>• The Capita models from April, July, August and October 2019 shows for Q4 2018-19, under the column 'Repaid to Gov', £245,762. The August and October 2019 models also show under Q1-4 for 2019-20 a total of £2.1m and £2m respectively, in the same column. The April 2019 version was updated during the 2018-19 closedown process prior to the May 2019 capital pooling return submission. The April 2019 version did not predict any further payments in 2019-20..</li> <li>– Through conversations with the finance team we understand that they were not aware of the need for repayments made in May 2019 and July 2019 as a result of the Capita model and learnt of these as a result of completing pooling returns. As a result of this, Finance discovered that they were using a version of the model that set the period of time by which the Council could use receipts as 5 years rather than 3. The Finance team contacted Capita following the Q1 2019-20 capital pooling return submission to ask for assistance in understanding why the model hadn't predicted the repayments on Q1 2019-20. <b>(Finding 2.2)</b></li> </ul> |
| The Finance team complete quarterly capital pooling returns to Government.  | No formal controls identified. | <ul style="list-style-type: none"> <li>• The quarterly pooling returns are completed by members of the Finance team and approved via the Delta submission system by management within the Finance team.</li> </ul>  |
| Monitoring of risks relating to spend of RTB receipts and potential repayment of RTB receipts to Government.                                | No formal controls identified. | <ul style="list-style-type: none"> <li>– We reviewed the financial risk register 2019-20. We note that, whilst this includes risks around capital programmes and potential slippage, there are no risks specific to or related to HRA and RTB. <b>(Finding 2.7)</b></li> </ul>  |

# Detailed findings - design of process and controls (cont.)

| Process  | Control  | KPMG Commentary  |
|--|--|--|
| (cont.)  | No formal controls identified.   | <ul style="list-style-type: none"> <li>- The Council recently implemented a new Service Planning and Risk Management Framework where each operation lead has their own plan. Housing are in the process of recruiting to the new Housing Development and Strategy Manager role and therefore are yet to develop a plan and risk register for that service. However, we reviewed the Housing Management Service Plan which includes 'Use of RTB receipts' as a key issue/risk, justification for the issue/risk includes reference to the need to return receipts to Government if not spent. The action to manage this risk is for Housing Development Programme monitoring and reporting to be reviewed and revised to provide clear systems. It sets out the responsibility for this risk to be with the new Development Manager role. We note that this is set out as part of high-level risks in the plan and not yet in a service risk register. <b>(Finding 2.7)</b></li> <li>- We reviewed the corporate risk register from June 2020 which contains no reference to risks specific to HRA and RTB. <b>(Finding 2.7)</b></li> <li>- We have reviewed the project risk register for Guildford Park Car Park from February 2018, the enabling works risk register from December 2019 and the risk register for the reinitiated project from February 2021. These contain no reference to HRA and RTB. <b>(Finding 2.7)</b></li> </ul> |
| Project managers monitor expenditure against budget. | Each quarter project managers liaise with Finance to reconcile the HRA budget for the project. | <ul style="list-style-type: none"> <li>- Expenditure against budget is not reviewed at the RTB receipt level by the project managers; the budget provided is at the HRA level. Finance use this reconciliation for the completion of their quarterly pooling returns. <b>(Finding 2.4)</b></li> <li>• We reviewed quarterly reconciliations between Housing and Finance from Q2 and Q3 2019-20 and Q1 and Q2020-21.</li> </ul>   |
| Housing purchase new homes in to the HRA.            | Housing keep a record of all properties purchased that utilise the RTB monies.                 | <ul style="list-style-type: none"> <li>• We reviewed communication from Finance to Housing staff around the lack of spending historically and how this has lead to repayment of RTB receipts. This communication highlights the amount required to be spent by Housing on new properties to avoid RTB repayments.</li> <li>- Whilst we recognise this one off reporting of the RTB situation, there is no regular, formal monitoring or reporting between Finance and Housing around the budget for HRA and/or RTB receipt spend. <b>(Finding 2.4)</b></li> </ul>  |



# Detailed findings – governance structure pre 01 March 2021

**We have set out appendices detailing the governance structure before and after the formation of the RTB Working Group on 01 March 2021.**

| Element                               | KPMG Commentary  |
|---------------------------------------|--|
| Major Projects Portfolio Board (MPPB) | <ul style="list-style-type: none"> <li>– We reviewed the monitoring report presented to this group at the February 2019 meeting. This report summarises each project giving an overview description of each project, an update on the key events since the last report, next steps, target completion date and a current status i.e. ‘experiencing obstacles’ or ‘on track’. The update on Guildford Park Car Park includes reference to delays in the scheme and the reasons why, however there is no mention of how this impacts on the actual spend of HRA/RTB monies. (See Finding 2.5).</li> <li>– Further to this summary monitoring report, we reviewed a report specific to the redevelopment of Guildford Park Car Park presented at the February 2019 meeting. Whilst ‘programme delay’ is highlighted in this report as a key risk/issue, this is not linked to HRA and there is no reference to spend of RTB receipts. (See Finding 2.5).</li> <li>– Minutes from the February 2019 meeting show an update on the Guildford Park Car Park scheme was provided. Whilst the minutes show reference to HRA apportioned project costs was made, there is no mention of project delays and RTB spend. <b>(Finding 2.5)</b></li> <li>• The agendas from the February and April 2019 meetings show items such as finance review and budget, detailed focus on three developments, exception reporting and the projects subject to detailed focus at the next meeting.</li> <li>• The equivalent monitoring report from March 2019 shows the development as ‘off track’.</li> <li>• We reviewed the monitoring report from the meeting of May 2019. Guildford Park Car Park is reported as ‘experiencing obstacles’.</li> <li>– Minutes from the July 2019 meeting show similar project updates given however no mention of actual/at-risk delays and potential consequences on HRA/RTB spend and links to Government repayments. <b>(Finding 2.5)</b></li> <li>– We reviewed the same report from August 2019. The Guildford Park Car Park project is reported as ‘off track’ however there is no reference to the consequence of delays with respect to the HRA/RTB spend. The only reference is noting that the HRA element will be directly funded by the HRA. <b>(Finding 2.5)</b></li> <li>• We reviewed the same report from October 2019. The Guildford Park Car Park project is reported as ‘off track’. The report is almost identical in terms of narrative update to the August report.</li> </ul> |

# Detailed findings – governance structure pre 01 March 2021

| Element   | KPMG Commentary   |
|---|---|
| (cont.)   | <ul style="list-style-type: none"> <li data-bbox="665 421 2433 521">– We reviewed minutes of the meeting from January 2020. This shows that the agenda item ‘Finance review’ was not discussed. The minutes show discussion of projects with Bright Hill noted as ‘progressing’ and Guildford Park Car Park as procurement and competition progressing. A ‘portfolio update summary’ report from the same meeting that notes no further updates on Guildford Park Car Park. <b>(Finding 2.5)</b></li> <li data-bbox="665 528 2433 621">– We reviewed minutes of the meeting from March 2020. There are no references to HRA and RTB monies and references to project delays are not linked to risks of repayment. We reviewed the projects update summary report from the same meeting – Guildford Park Car Park is reported as ‘off-track’. <b>(Finding 2.5)</b></li> </ul>  |
| Capital Programme Monitoring Group                  | <ul style="list-style-type: none"> <li data-bbox="665 639 2433 732">– Monthly meetings between Finance and project managers to run through the capital programme (mainly covering General Fund). Updates from this were taken to CMT before the start of the transformation programme and stopped at that point. These meetings have no formal record such as an agenda, minutes, reports etc. <b>(Findings 2.2 and 2.4)</b></li> </ul>   |
| Corporate Governance and Standards Committee (CGSC) | <ul style="list-style-type: none"> <li data-bbox="665 753 2433 911">– We reviewed the Financial Monitoring 2020-21: April 2020 to November 2020 report presented to the CGSC meeting on 14 January 2021 (before changes to reporting were made as a result of the RTB Working Group). This monitoring report includes an update on capital programmes, including variance between approved and outturn capital expenditure. An update on significant projects is provided. The monitoring in this report does not include detail on the links and consequences between project slippage and delays and RTB repayments, nor does it outline historic or future repayments of RTB receipts. <b>(Finding 2.2)</b></li> <li data-bbox="665 925 2433 1053">• We reviewed financial reports to CGSC and minutes from the following meetings during the period of audit: 19 November 2020, 24 September 2020, 18 June 2020, 15 January 2020, 19 November 2019, 19 September 2019, 30 July 2019, 28 March 2019 and 17 January 2019. These all include the same detail of reporting on capital programmes, again with no detail on the links and consequences between project slippage and delays and RTB repayments, nor do they outline historic or future repayments of RTB receipts.</li> <li data-bbox="665 1068 2433 1189">• We reviewed papers and minutes of the meeting of 30 July 2020. Housing Revenue Final Accounts 2019-20 taken to this meeting reference the need to spend RTB receipts and the requirement to return receipts to Government if unspent within a timeframe set by Government. There is reference to interest charges arising from the return to unused on-for-one capital receipts to central Government meaning that investment income is £242k lower than budgeted.</li> </ul> |

# Detailed findings – governance structure pre 01 March 2021

| Element                 | KPMG Commentary   |
|-------------------------|---|
| (cont.)                 | <ul style="list-style-type: none"> <li>We reviewed meeting papers and minutes from the meeting of 13 June 2019. HRA Final Accounts 2018-19 presented at this meeting. This includes explanation of the ability of the Council to retain receipts to be spent on 30% of the overall cost of new homes and the requirement to return this to Government if not spent. There is no reference to actual repayments made.</li> </ul>   |
| Council, Budget Council | <ul style="list-style-type: none"> <li>We reviewed papers from the meeting on 10 February 2021; the HRA Revenue Budget 2021-22 contains the previously seen footnote around setting out using RTB receipts to finance up to 30% of replacement social housing within three years otherwise receipts are repaid with interest. At this meeting, it was explained that RTB receipts can be used to reinvest in social housing within 3 years and can only account for 30% of spend on new housing, HRA always runs a respectable surplus, currently holds around £117m in reserves, includes £52m in new build reserves, so funds are available to build new housing or buy market housing. It was then stated that last year GBC had to repay £2.344m inc. interest to Government and that the Council only found out the amount of repayments last year.</li> </ul> |

# Detailed findings – governance structure post 01 March 2021

| Element           | KPMG Commentary   |
|-------------------|---|
| RTB Working Group | <ul style="list-style-type: none"> <li>• We reviewed the ‘brief’ for this working group dated 19 February 2021. This sets out key questions around the historic RTB repayments and what monitoring and reporting is done amongst other questions with a wider view to understand how the repayments occurred, what the processes were for reporting this throughout the Council and how this can be avoided in the future.</li> <li>• First met on 01 March 2021 for which we have reviewed the agenda. This includes points on review of position to date and objectives, deadlines/payment schedule for 2021/22, walk through of quarterly review spreadsheet, new proposed monitoring and reporting procedures and actions to address repayments in 2021/22.</li> <li>• Meeting minutes from the 01 March 2021 meeting show attendance from Councillors and relevant officers in both Housing and Finance.</li> <li>• The meeting minutes from 01 March 2021 show that a summary was provided of the reasons behind the repayment of £2.7m. These reasons were summarised as: variance between 2018-19 to date approved Housing Investment Programme (HIP) budgets and actual spend against those budgets, due to slippage in the Programme.</li> <li>• At the 01 March 2021 meeting, the Chair requested an action for the 23 March 2021 Executive meeting that provides: a simple historical explanation of how the Council got to the current position, clarification of when RTB receipts could be spent, proposed monitoring and reporting procedures to ensure a more transparent process going forward and clarification of roles and responsibilities for delivery of projects.</li> <li>• At the meeting of the group on 10 March 2021, an internal report ‘Review of the Use of Right to Buy Receipts and Appropriation of Land into the Housing Revenue Account’ was presented. The report summarises the 2019-20 repayments plus interest of £2.7m as well as outlining the reason for repayment: that the Council did not spend the money on its new build housing investment programme in the HRA within the required timeframe. The report sets out key explanations of how and when RTB receipts are to be spent in order to avoid repayment to Government.</li> <li>• This report makes recommendations to the Executive. The majority of these recommendations are around the Council ensuring future spend is within the HRA so that receipts are spent. Of the 14 recommendations in this report, one is around the re-invigoration of the Major Projects Programme Board, one for the formation of the Housing Working Group and one for the creation of a formal ‘Use of Retained RTB Receipts’ Policy.</li> </ul> |

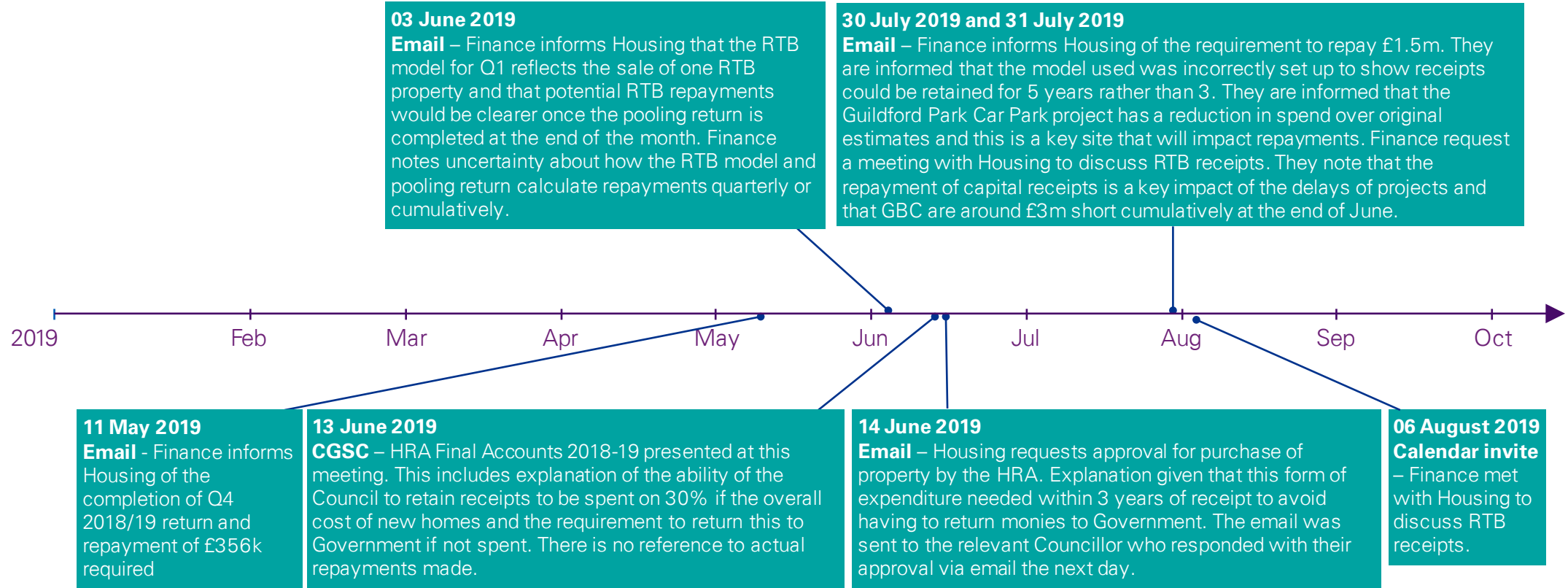
# Detailed findings – governance structure post 01 March 2021

| Element   | KPMG Commentary   |
|---|---|
| (cont.)   | <ul style="list-style-type: none"> <li>– We note that the report is limited in that is presenting the early findings from the working group. However, there are no specific mechanisms in the report or meeting minutes of the working group that clearly set out what the future monitoring processes will look like, including the roles and responsibilities for monitoring and reporting across the Council. The internal report states the Working Group is ongoing but the agenda for the 2<sup>nd</sup> meeting states the 3<sup>rd</sup> meeting is the last. We understand the Group has met twice at he time of reporting. <b>(Finding 2.3)</b></li> <li>• The detail of the report goes on to explain, in detail, the exact conditions of spending the RTB receipts and the options that are available to the Council.</li> </ul>  |
| Corporate Governance and Standards Committee (CGSC) | <ul style="list-style-type: none"> <li>• Through the RTB working group, it was agreed that future capital monitoring reports to CMT and ultimately to CGSC, needed to link the capital monitoring information with a proposed scheduled of RTB receipts and the deadlines by which they needed to be spent. It was stated that future CGSC monitoring reports should include a update that includes: under usable capital receipts, an additional line showing any repayments to Government going forward, a reconciliation of expenditure to the RTB model showing what needs to be spent from the approved programme in a financial year, what GBC are scheduled to spend, any variance, the repayment risk and where there is a risk, to identify actions to be taken to ensure monies are spent to avoid repayment.</li> <li>• We reviewed the Financial Monitoring 2020-21: April 2020 to January 2021 report presented to the CGSC meeting on 25 March 2021. This reporting includes, under the section ‘Housing Investment Programme Approval Capital’ a description of the portion of HRA that is funded by RTB receipts, the timeframes and conditions for using these receipts and the consequences of having to repay if they are not used. A new RTB schedule is then presented outlining the amount of expenditure required to avoid repayments. The narrative supporting this schedule clearly sets out that two projects, particularly, Guildford Park Car Park and Bright Hill, are partially funded by RTB receipts and that there is a significant risk that repayment of RTB receipts will b e necessary in 2021-22 and future years if project delivery continues to be significantly behind schedule.</li> <li>– The report includes a summary of HRA Capital expenditure and Financing that shows what is required to be spent as per the RTB model to avoid future repayments. Whilst this financial monitoring report has incorporated the majority of reporting outlined by the RTB working group, it does not specify actions to be taken to ensure monies are spent. <b>(Finding 2.3)</b></li> </ul> |

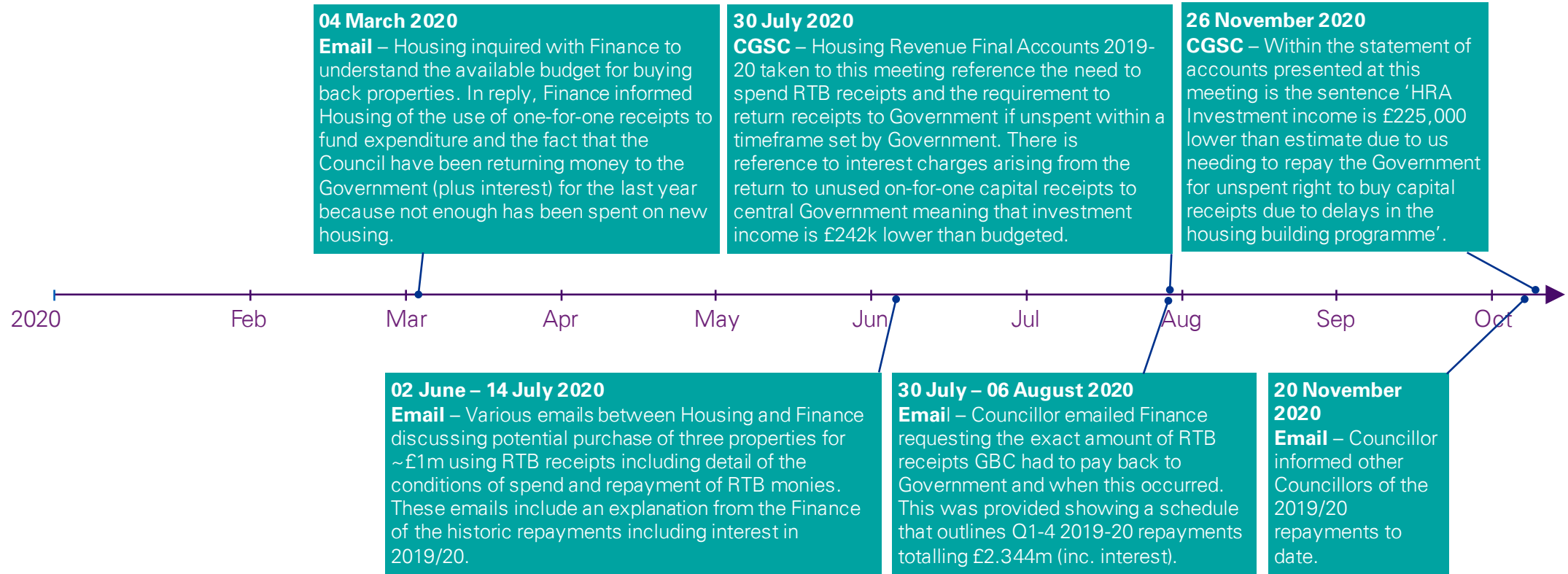
## Detailed findings – governance structure post 01 March 2021

| Element                               | KPMG Commentary   |
|---------------------------------------|---|
| (cont.)                               | <ul style="list-style-type: none"> <li>We note a key difference in the financial monitoring reporting to CGSC between the meetings of 14 January and 25 March 2021. This includes the extension of the HIP approval capital section to detail RTB spend conditions and consequences as well as the clarification of the current position supported by the new table showing required spend to avoid repayments.</li> </ul>  |
| Housing Working Group                 | <ul style="list-style-type: none"> <li>The internal report states that this working group was disbanded in 2017-18 but would be reinvigorated with appropriate officers covering housing strategy, housing development, tenant services and the finance team. It is proposed that the head of housing leads this group. We note that this is a recommendation of the internal report approved at Executive however this working group is yet to be set up. <b>(Finding 2.4)</b></li> </ul>  |
| Executive                             | <ul style="list-style-type: none"> <li>The report taken to executive at the meeting of 23 March 2021 states that the consequences of underspending on the capital programme in terms of repayments or RTB receipts will be regularly highlighted in outturn reports to Executive. We reviewed the agenda and reports pack for the Executive meeting on 20 April 2021 which does not include any items relating to RTB. <b>(Finding 2.3)</b></li> </ul>  |
| Major Projects Portfolio Board (MPPB) | <ul style="list-style-type: none"> <li>At Councillor level, the monitoring of major projects is within the remit of this group. The group receives a summary update from each project manager however this does not include key risks identified on the project. The internal report on RTB receipts use states that the risk of project slippage on an individual project funding stream should be captured as a key risk in a project risk register and reported at summary level to this group.</li> <li>We reviewed the agenda for the meeting on 22 April 2021. This shows attendance from relevant Councillors.</li> <li>The agenda shows the presentation of the MPPB terms of reference (dated November 2020). These do set out one of the duties of this board to monitor finances, however there is no reference to the level of detail required for monitoring financial progress on schemes. The terms of reference require progress on schemes to be reported but not the impact any delays could have on HRA/RTB spend. <b>(Finding 2.5)</b></li> <li>The agenda includes an item for the review of all projects. In reference to this item, we have reviewed a document titled 'Final Projects update summary report March 21' which was presented at this meeting. Under 'Housing Development Programme' the project manager presented both the Guildford Park Redevelopment Scheme and Bright Hill Development as 'On-track'.</li> <li>Whilst we recognise this is the first meeting of the MPPB since the RTB working group was formed, there are no references to HRA, RTB and repayment of monies in the terms of reference or the April 2021 meeting agenda and report. <b>(Findings 2.3 and 2.5)</b></li> </ul> |

# Timeline of events - 2019



# Timeline of events - 2020

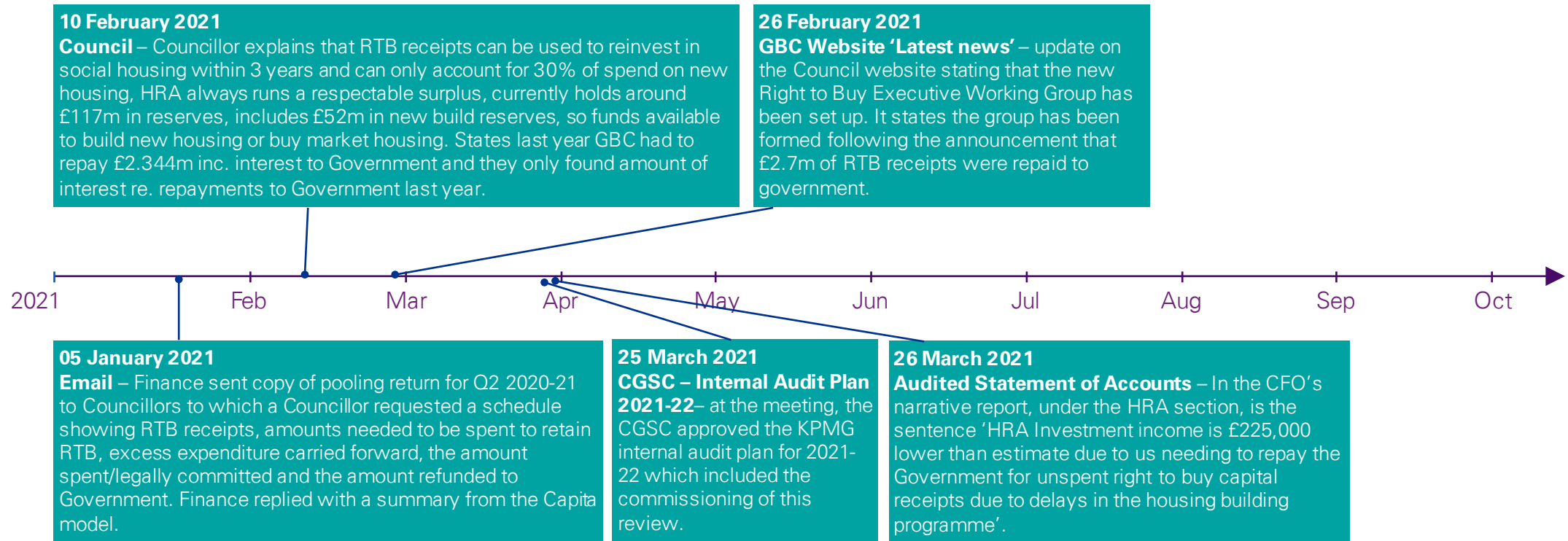




## Appendix D

# Timeline of events - 2021

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Agenda item number: 7  
Appendix 1



# Appendix E

## Scope extract

### Background of the internal audit

In Q4 of 2018-19 and Q1-4 of 2019-20, the Council had to repay a total of £2.7m RTB receipts back to Government. Officers and Councillors expressed concerns around the robustness of processes and controls in place for the monitoring and reporting of the HRA Capital Programme, specifically the use of RTB receipts.

### Scope of internal audit

- The scope of the Housing Revenue Accounts (HRA) Right to Buy Receipts will include consideration of:
- How progress was monitored internally, from 01 January 2019 (Q4 2018/19) to 31 March 2021;
- The process for identifying potential repayments arising, using the Capita RTB model, from 01 January 2019 (Q4 2018/19) to 31 March 2021; and,
- How data related to RTB was reviewed by management prior to the quarterly pooling return from 01 January 2019 (Q4 2018/19) to 31 March 2021 (we note that the year end pooling return is subject to external audit so we will not perform substantive testing on the return).
- We will document the process for monitoring potential repayments arising against the RTB monies from 01 January 2019 (Q4 2018/19) to 31 March 2021. We will

review the Council's corporate records to evidence whether stated processes were adhered to. We will assess how recent changes from March 2021 in monitoring RTB monies could highlight in a timely fashion the risks of RTB repayment.

- We will document the process for reporting within the governance structure to ensure timely sight of potential repayments arising against the RTB monies from relevant groups and committees, including the process for bringing key issues or concerns to attention in a timely fashion, from 01 January 2019 (Q4 2018/19) to 31 March 2021. We will review the Council's corporate records to evidence whether stated processes were adhered to. We will assess how recent changes from March 2021 in monitoring RTB monies could highlight in a timely fashion the risks of RTB repayment.
- We will document the process for timely escalation of risks associated with not meeting spending expectations and the arising risk of RTB repayment within the governance structure from 01 January 2019 (Q4 2018/19) to 31 March 2021. We will review the Council's corporate records to evidence whether stated processes were adhered to. We will assess how the recent changes from March 2021 in reporting and monitoring RTB monies could highlight in a timely fashion the risks of RTB repayment.

### Key risks identified

- 1 There is not a robust internal monitoring process for the receipt of and spend against RTB monies
- 2 There is no consistent codified process to identify potential RTB monies repayments arising
- 3 Data relating to RTB receipts and potential repayments is not reviewed by management prior to the quarterly pooling return
- 4 There are no consistent codified governance structures in place for the monitoring and oversight of RTB monies and potential repayments
- 5 The Council's corporate records do not support identified processes operating effectively



# Scope extract (cont.)

## Our approach

Our work will involve the following activities:

- Meetings with the key staff involved in the HRA and RTB process;
- Walkthroughs of the HRA and RTB repayment monitoring processes, including governance structures;
- Desktop review of documentation supporting the internal controls and governance framework;
- Sample testing where appropriate

# Appendix F

## Ratings definitions

We have set out below the overall report grading criteria and priority ratings used to assess each individual finding.

| Overall report rating   | Definition   |
|---|--|
| <b>Significant assurance</b>                                      | The system is well designed and only minor low priority management actions have been identified related to its operation. Might be indicated by priority three only, or no management actions (i.e. any weaknesses identified relate only to issues of good practice which could improve the efficiency and effectiveness of the system or process).   |
| <b>Significant assurance with minor improvement opportunities</b> | The systems is generally well designed however minor improvements could be made and some exceptions in its operation have been identified. Might be indicated by one or more priority two management actions. (i.e. there are weaknesses requiring improvement but these are not vital to the achievement of strategic aims and objectives - however, if not addressed the weaknesses could increase the likelihood of strategic risks occurring).   |
| <b>Partial assurance with improvements required</b>               | Both the design of the system and its effective operation need to be addressed by management. Might be indicated by one or more priority one, or a high number of priority two management actions that taken cumulatively suggest a weak control environment. (i.e. the weakness or weaknesses identified have a significant impact preventing achievement of strategic aims and/or objectives; or result in an unacceptable exposure to reputation or other strategic risks).   |
| <b>No assurance</b>   | The system has not been designed effectively and is not operating effectively. Audit work has been limited by ineffective system design and significant attention is needed to address the controls. Might be indicated by one or more priority one management actions and fundamental design or operational weaknesses in the area under review. (i.e. the weakness or weaknesses identified have a fundamental and immediate impact preventing achievement of strategic aims and/or objectives; or result in an unacceptable exposure to reputation or other strategic risks). |

| Finding priority rating | Definition   |
|-------------------------|--|
| <b>Low</b>              | Issues arising that would, if corrected, improve internal control in general but are not management actions which could improve the efficiency and / or effectiveness of the system or process but which are not vital to achieving your strategic aims and objectives. These are generally issues of good practice that the auditors consider would achieve better outcomes.                                    |
| <b>Medium</b>           | A potentially significant or medium level weakness in the system or process which could put you at risk of not achieving its strategic aims and objectives. In particular, having the potential for adverse impact on your reputation or for raising the likelihood of your strategic risks occurring.   |
| <b>High</b>             | A significant weakness in the system or process which is putting you at serious risk of not achieving its strategic aims and objectives. In particular: significant adverse impact on reputation; non-compliance with key statutory requirements; or substantially raising the likelihood that any of your strategic risks will occur. Any management action in this category would require immediate attention. |



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This report is provided pursuant to the terms of our engagement letter dated 12 April 2018. Nothing in this report constitutes a valuation or legal advice. We have not verified the reliability or accuracy of any information obtained in the course of our work, other than in the limited circumstances set out in our engagement letter. This report is for the sole benefit of Guildford Borough Council. In preparing this report we have not taken into account the interests, needs or circumstances of anyone apart from the Council, even though we may have been aware that others might read this report. This report is not suitable to be relied on by any party wishing to acquire rights against KPMG LLP (other than Guildford Borough Council) for any purpose or in any context. Any party other than the Council that obtains access to this report or a copy (under the Freedom of Information Act 2000, the Freedom of Information (Scotland) Act 2002, through the Council's Publication Scheme or otherwise) and chooses to rely on this report (or any part of it) does so at its own risk. To the fullest extent permitted by law, KPMG LLP does not assume any responsibility and will not accept any liability in respect of this report to any party other than the Council. Any disclosure of this report beyond what is permitted under our engagement letter may prejudice substantially our commercial interests. A request for our consent to any such wider disclosure may result in our agreement to these disclosure restrictions being lifted in part. If Guildford Borough Council receives a request for disclosure of the product of our work or this report under the Freedom of Information Act 2000 or the Freedom of Information (Scotland) Act 2002, having regard to these actionable disclosure restrictions the Council should let us know and should not make a disclosure in response to any such request without first consulting KPMG LLP and taking into account any representations that KPMG LLP might make.

This report has been prepared solely for Guildford Borough Council in accordance with the terms and conditions set out in our engagement letter dated 12 April 2018. We do not accept or assume any liability or duty of care for any other purpose or to any other party. This report should not be disclosed to any third party, quoted or referred to without our prior written consent.

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Corporate Governance & Standards Committee Report

Ward(s) affected: All

Report of Director of Strategic Services

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Lead Councillor responsible: Joss Bigmore

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Date: 17 June 2021

## **Review of Task Groups reporting to the Committee**

### **Executive Summary**

Council Procedure Rule 24 (v) requires the appointing body to review annually, the continuation of task groups appointed by them. Although the Councillor Development Steering Group was set up originally as an Executive working group, it was agreed in 2015 that the Steering Group would report on its work to this Committee.

The Corporate Governance Task Group was established by the Committee in November 2019 to review a number of corporate governance related matters and has met on ten occasions in 2020-21, and twice already in 2021-22.

At its meeting held on 8 June 2021, the Overview and Scrutiny Committee, following its consideration of the independent investigation relating to the Garden Village bid at the former Wisley Airfield, requested the Task Group to discuss and consider the following:

- (a) the Council's Constitution regarding the definition and processes for 'Key Decisions' so that any bids, tenders or other activities that may lead to key decisions in future are included in the Forward Plan or communicated to relevant Ward Councillors in a sufficiently timely manner for transparency;
- (b) how we can ensure that any meetings involving lead councillors, officers and the private sector are minuted and available in the public domain; and
- (c) steps we can take to ensure that any failings in transparency or procedure are communicated to the public by the Council as soon as identified.

This Committee is asked to consider adding these matters to the work currently being undertaken by the Task Group in considering proposals to promote transparency, and effective communications and reporting.

This report asks the Committee to review the work carried out by the Steering Group and the Task Group over the past twelve months, and the work they are likely to undertake over the next twelve months and to agree that both groups should continue their

important work. It is recommended that both groups continue to be representative of all political groups on the Council. Where political groups are invited to nominate a councillor to sit on a task group, there is no requirement for that councillor to be a member of the appointing committee.

**Recommendation to the Committee:**

- (1) That the Councillor Development Steering Group continues its work and that the numerical allocation of seats on the Steering Group to each political group shall be one member per group, and that each political group be invited to make an appropriate nomination for the 2021-22 municipal year, plus one nominated substitute per appointee.
- (2) That the terms of reference of the Steering Group be amended as follows:  
  
"To continue to support councillors in their ongoing development and training needs through a clear, structured Action Plan for councillor development that responds to the **corporate priorities of the Council** fundamental themes that support the vision of the Corporate Plan: Place-making, Community and Innovation."
- (3) That the Corporate Governance Task Group continues its work and that the numerical allocation of seats on the Task Group to each political group shall be one member per group, and that each political group be invited to make an appropriate nomination for the 2021-22 municipal year, plus one nominated substitute per appointee.
- (4) That the following matters be added to the work currently being undertaken by the Task Group in considering proposals to promote transparency, and effective communications and reporting:

To discuss and consider:

- (a) the Council's Constitution regarding the definition and processes for 'Key Decisions' so that any bids, tenders or other activities that may lead to key decisions in future are included in the Forward Plan or communicated to relevant Ward Councillors in a sufficiently timely manner for transparency;
  - (b) how we can ensure that any meetings involving lead councillors, officers and the private sector are minuted and available in the public domain; and
  - (c) steps we can take to ensure that any failings in transparency or procedure are communicated to the public by the Council as soon as identified.
- (5) That the membership of the Corporate Governance Task Group shall continue to include a co-opted Independent Member (Murray Litvak) and a Parish Member (Julia Osborn) of this Committee.



Reasons for Recommendation:

- To recognise the important work that both groups undertake in respect of councillor training and development and reviewing various corporate governance related matters on behalf of this Committee.
- To comply with the requirement for this Committee to review the continuation of the Councillors' Development Steering Group and the Corporate Governance Task Group, in accordance with Council Procedure Rule 24 (v).

**Is the report (or part of it) exempt from publication? No**

**1. Purpose of Report**

1.1 This report asks the Committee to review the work carried out by:

- (a) the Councillors' Development Steering Group over the past twelve months and the work it is likely to undertake over the next twelve months; and
- (b) the Corporate Governance Task Group over the past twelve months and the work it is likely to undertake over the next twelve months.

1.2 As part of this review, the report also asks the Committee to agree that both groups should continue their work and to approve the composition of both groups.

**2. Strategic Priorities**

2.1 The work of councillor task groups should assist in the delivery of the Council's Corporate Plan and the fundamental themes that support that Plan.

**3. Background**

3.1 Council Procedure Rule 24 (v) requires the Committee to review annually the continuation of those task groups for which it is responsible. The Councillors' Development Steering Group and the Corporate Governance Task Group are such groups.

Operation of working groups/task groups

3.2. The Council agreed in December 2016, as part of a review of the Constitution, to include for the purposes of clarity and avoidance of doubt, information in Council Procedure Rules on the appointment, terms of reference, composition, and duration of:

- working groups (appointed by the Leader, a lead councillor, or the Executive) and
- task groups<sup>1</sup> (appointed by Council, a committee, or an EAB),

including the appointment of working/task group chairmen and substitutes.

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<sup>1</sup> The Steering Group is in effect a "task group" in this context

- 3.3 Under Council Procedure Rule 24, this Committee may determine, amongst other things,
- the number of councillors on a task group,
  - whether the task group should be cross-party (it is essential that *all* political groups are represented on the Steering Group and the Task Group) and
  - whether to ask political group leaders to nominate councillors for membership of the Steering Group and Task Group<sup>2</sup> or appoint those councillors itself.
- 3.4 This report sets out in **Appendix 1**:
- (a) the respective terms of reference and current composition of the Steering Group and the Task Group; and
  - (b) a summary of general progress in respect of both groups, including work undertaken, goals achieved and work still to be carried out.
- 3.5 Clearly, the work of the Steering Group is vital to ensure that the Councillor training and development programme continues to meet the needs of councillors and strives to maintain the standards required by the South East Employers Charter for Elected Member Development, for which the Council received re-accreditation in January 2020.
- 3.6 Similarly, the work of the Task Group is very important for the purpose of addressing a number of key corporate governance related matters identified in 2019, including reviewing key aspects of the Council's ethical standards framework and promoting greater openness and transparency.
- 3.7 Accordingly, the Committee is asked to agree that both groups continue with their work. It is also recommended that the terms of reference of the Steering Group be amended as follows to ensure that councillor training and development is geared towards the Council's corporate priorities:

“To continue to support councillors in their ongoing development and training needs through a clear, structured Action Plan for councillor development that responds to the **corporate priorities of the Council** ~~fundamental themes that support the vision of the Corporate Plan: Place-making, Community and Innovation.~~”

#### 4. Equality and Diversity Implications

- 4.1 The groups are responsible for having due regard to the requirements of the Public Sector Equality Duty (Equality Act 2010) when making any policy recommendations.

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<sup>2</sup> Where political groups are invited to nominate a councillor to sit on a task group, there is no requirement for that councillor to be a member of the appointing committee.

## **5. Financial Implications**

- 5.1 There are no financial implications arising from this report. Any proposals, projects, or suggestions from the groups with financial implications will either be contained within approved budgets or considered as part of the Service and Financial Planning cycle.
- 5.2 The budget for councillor training and development in 2021-22 is £12,000.

## **6. Legal Implications**

- 6.1 There is no legal requirement to establish working groups or task groups, but most councils use them for purposes similar to ours. There is also no legal requirement for them to be politically balanced. As stated above, we have made provision for their operation in Council Procedure Rules.

## **7. Human Resource Implications**

- 7.1 Currently, we are able to service both groups from within existing staffing resources in the Democratic Services team.

## **8. Summary of Options**

- 8.1 In the light of the information provided in this report, the Committee (as the 'appointing body') is asked to agree that the Steering Group and Task Group continue with their work.
- 8.2 The Committee may also, if it so wishes, revise the respective terms of reference and composition of both groups. In that regard, the Committee is also asked to agree the numerical allocation of seats to each political group on both the Steering Group and on the Task Group. Officers are suggesting that this should continue to be on the basis of one member from each of the five political groups on the Council.

## **9. Background Papers**

None

## **10. Appendices**

Appendix 1: Table showing details of the Councillor Development Steering Group and Corporate Governance Task Group including work undertaken over the past 12 months, and work to be carried out during the year

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## Review of the Task Groups Reporting to the Corporate Governance and Standards Committee

| NAME OF GROUP  | DATE ESTABLISHED / FREQUENCY OF MEETINGS  | DATE OF NEXT MEETING  | TERMS OF REFERENCE  | DETAILS OF GENERAL PROGRESS AND WORK STILL TO BE UNDERTAKEN  |
|--|---|---|---|--|
| <p><b>Councillors' Development Steering Group</b></p> <p><i>Current members:</i></p> <p><i>Cllr Colin Cross (c)</i><br/> <i>Cllr Angela Gunning</i><br/> <i>Cllr Jo Randall</i><br/> <i>Cllr Pauline Searle</i><br/> <i>Cllr Catherine Young</i></p> | <p>Dec 2005/<br/>                     The Group met on 3 occasions in 2020-21</p> | <p>8 July 2021 at 10am<br/>                     (anticipated number of meetings in 2021-22: 4 based upon the group continuing to meet on a quarterly basis)</p> | <p>The current terms of reference of the group are as follows:</p> <p>“To continue to support councillors in their ongoing development and training needs through a clear, structured Action Plan for councillor development that responds to the fundamental themes that support the vision of the Corporate Plan: Place-making, Community and Innovation.”</p> <p><b><u>Suggested revision to the terms of reference of the Steering Group:</u></b></p> <p>“To continue to support councillors in their ongoing development and training needs through a clear, structured Action Plan for councillor development that responds to the <b>corporate priorities of the Council</b></p> | <p><u>Progress:</u></p> <ul style="list-style-type: none"> <li>• The Steering Group has continued to lead on helping the Council meet the standards of the South East Charter for Elected Member Development.</li> <li>• At each meeting, the steering group reviews:                             <ul style="list-style-type: none"> <li>○ the councillors’ training and development programme</li> <li>○ evaluation forms completed after each training/seminar session and recommends changes to the organisation of future events where required</li> <li>○ the councillors’ training and development budget.</li> </ul> </li> </ul> <p><u>Work to be undertaken:</u></p> <ul style="list-style-type: none"> <li>• To review and update the Councillor Development Policy Statement</li> <li>• To continue to develop the councillor training programme including identifying shared training and development opportunities with neighbouring councils</li> <li>• To explore alternative (remote) ways of learning for councillors</li> </ul> |

| NAME OF GROUP  | DATE ESTABLISHED / FREQUENCY OF MEETINGS  | DATE OF NEXT MEETING   | TERMS OF REFERENCE   | DETAILS OF GENERAL PROGRESS AND WORK STILL TO BE UNDERTAKEN  |
|--|---|--|--|--|
|  |   |  | fundamental themes that support the vision of the Corporate Plan: Place-making, Community and Innovation.”   |  |
| <p><b>Corporate Governance Task Group</b></p> <p><i>Current members:</i></p> <p><i>Cllr Deborah Seabrook</i><br/> <i>(c)</i><br/> <i>Cllr Liz Hogger</i><br/> <i>Cllr Nigel Manning</i><br/> <i>Cllr Ramsey Nagaty</i><br/> <i>Cllr James Walsh</i><br/> <i>Murray Litvak</i><br/> <i>Julia Osborn</i></p> | Nov 2019/<br>The Group has met on 10 occasions in 2020-21 (plus twice already in 2021-22) | 5 July 2021 (anticipated number of meetings in 2021-22: approx. 6-8) | <p>To examine, review, and report back initially to this Committee on the following matters:</p> <p>(a) the Councillors’ Code of Conduct, including the policy on acceptance of gifts and hospitality by councillors;</p> <p>(b) the best practice recommendations of the Committee on Standards in Public Life contained within its Report on <i>Local Government Ethical Standards</i></p> <p>(c) the Council’s guidance on the use of social media by councillors;</p> <p>(d) the revised draft Protocol on Councillor/ Officer Relations</p> <p>(e) the effectiveness of internal communications between officers and councillors;</p> | <p><u>Progress:</u></p> <ul style="list-style-type: none"> <li>• The Task Group has reviewed and made recommendations to the Committee/Council/ Executive on the following matters: <ul style="list-style-type: none"> <li>(a) the Code of Conduct, including the policy on acceptance of gifts and hospitality (the Council adopted the revised code of conduct in October 2020, and made further revisions in respect of gifts and hospitality on 19 May 2021, on the recommendation of the Task Group)</li> <li>(b) the 15 best practice recommendations of the CSPL (the Task Group’s recommendations were adopted, where appropriate, by the Committee/Executive/ Council)</li> <li>(c) the Council’s guidance on the use of social media by councillors (the Executive adopted the revised guidance in September 2020)</li> <li>(d) the Protocol on Councillor/Officer Relations (the Council adopted the revised Protocol in October 2020)</li> </ul> </li> </ul> |

| NAME OF GROUP | DATE ESTABLISHED / FREQUENCY OF MEETINGS | DATE OF NEXT MEETING | TERMS OF REFERENCE   | DETAILS OF GENERAL PROGRESS AND WORK STILL TO BE UNDERTAKEN   |
|---------------|--|----------------------|--|---|
|               |  |                      | <p>and</p> <p>(f) proposals to promote transparency, and effective communications and reporting, including the Council's Communications Protocol.</p> <p>(g) review of anomalies in the Constitution</p> | <ul style="list-style-type: none"> <li>• The Task Group has commenced work on (e) and (f) in the terms of reference</li> <li>• In December 2020, the Task Group was asked by full Council to review the contents of the draft Council Size Submission to the Local Government Boundary Commission for England, prior to reference back to an extraordinary meeting of the Council on 17 December for final approval of the Council Size Submission.</li> </ul> <p><u>Work to be undertaken:</u></p> <ul style="list-style-type: none"> <li>• To complete work in respect of (e) and (f) in the terms of reference and report findings and recommendations to the Committee</li> <li>• To consider (g) in the terms of reference</li> <li>• To consider the matters referred to the Task Group at the request of the Overview and Scrutiny Committee on 8 June 2021</li> </ul> |

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Corporate Governance and Standards Committee Report

Ward(s) affected: n/a

Report of Director of Strategic Services

Author: John Armstrong, Democratic Services and Elections Manager

Tel: 01483 444102

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Date: 17 June 2021

## **Corporate Governance and Standards Committee – 12 month rolling Work Programme**

### **Recommendation**

That the Committee considers and approves its updated 12 month rolling work programme, as detailed in Appendix 1 to this report.

#### Reason for recommendation:

To allow the Committee to maintain and update its work programme.

**Is the report (or part of it) exempt from publication? No**

### **1. Purpose of report**

1.1 The draft work programme attached as Appendix 1 sets out the items scheduled to be considered by this Committee at its meetings over the next 12 months.

### **2. Draft work programme**

2.1 The draft work programme for the Corporate Governance and Standards Committee is set out in Appendix 1 to this report. The timing of the reports contained in the work programme is subject to change, in consultation with the chairman. The items to be considered include decisions to be made by the Executive and/or full Council, with consideration of any comments or recommendations made by this Committee.

### **3. Financial Implications**

3.1 There are no financial implications arising directly from this report.

### **4. Legal Implications**

4.1 There are no legal implications arising directly from this report.

### **5. Human Resource Implications**

5.1 There are no human resources implications arising directly from this report.

**6. Background Papers**

- Guildford Borough Council Forward Plan
- Corporate Management Team Forward Plan

**7. Appendices**

Appendix 1: Corporate Governance and Standards Committee 12 month rolling work programme

# CORPORATE GOVERNANCE AND STANDARDS COMMITTEE: 12 MONTH ROLLING WORK PROGRAMME

29 July 2021

| Subject   | Details of decision to be taken  | Decision to be taken by   | Contact Officer                       |
|---|--|---|---------------------------------------|
| Annual Audit Letter 2019-20                                 | To review the letter and make any comments to the Executive as appropriate.  | Corporate Governance and Standards Committee<br>Executive: 24 August 2021 | Claire Morris<br>01483 444827         |
| External Audit Plan and Audit Update 2020-21                | To approve the external audit plan for 2020-21, and to note the content of the External Auditor's update report and make any appropriate comments.                               | Corporate Governance and Standards Committee                              | Claire Morris<br>01483 444827         |
| External Audit 2021-22 Fee Letter                           | To consider the planned audit fee  | Corporate Governance and Standards Committee                              | Claire Morris<br>01483 444827         |
| Draft 2020-21 Statement of Accounts                         | To approve the draft 2020-21 Statement of Accounts for consultation  | Corporate Governance and Standards Committee                              | Victoria Worsfold<br>01483 444834     |
| Capital and Investment outturn report 2020-21               | To submit any comments to the Executive when it considers this matter in June 2021.  | Executive: 24 August 2021<br>Council: 5 October 2021                      | Victoria Worsfold<br>01483 444834     |
| Revenue Outturn Report 2020-21                              | To note the Draft Statement of Accounts 2019-20, and to make any comments to officers in advance of the audit.   | Executive: 24 August 2021   | Victoria Worsfold<br>01483 444834     |
| Housing Revenue Account Final Accounts 2020-21              | To submit any comments to the Executive when it considers this matter in June 2021.  | Executive: 24 August 2021   | Victoria Worsfold<br>01483 444834     |
| Annual Governance Statement 2020-21                         | To adopt the Council's Annual Governance Statement 2020-21   | Executive: 20 July 2021   | John Armstrong<br>01483 444102        |
| Financial Monitoring 2021-22 Period 2 (April/May 2021)      | To note the results of the Council's financial monitoring for the period April/May 2021  | Corporate Governance and Standards Committee                              | Victoria Worsfold<br>01483 444834     |
| Summary of Internal Audit Reports October 2020 – March 2021 | To consider the summary of internal audit reports for the period October 2020 to March 2021, including an update on complaints to the Local Government Ombudsman for that period | Corporate Governance and Standards Committee                              | Neil Hewitson (KPMG)<br>0207 311 1791 |

# CORPORATE GOVERNANCE AND STANDARDS COMMITTEE: 12 MONTH ROLLING WORK PROGRAMME

**23 September 2021 or 28 September 2021 (dependent on progress with finalising the audited statement of accounts)<sup>1</sup>**

Agenda item number: 9  
Appendix 1

| Subject  | Details of decision to be taken  | Decision to be taken by   | Contact Officer                   |
|--|--|---|-----------------------------------|
| 2020-21 Audit Findings Report: Year ended 31 March 2021    | To note the external auditor's findings and management's response in the Action Plan   | Corporate Governance and Standards Committee                            | Victoria Worsfold<br>01483 444834 |
| Final 2020-21 Audited Statement of Accounts                | To approve the 2020-21 Statement of Accounts   | Corporate Governance and Standards Committee                            | Victoria Worsfold<br>01483 444834 |
| Planning Appeals   | To monitor the Council's performance at appeals against refusal of planning permission by the Planning Committee (both in respect of officer recommendations for refusal and Committee overturns) including, where appeals are upheld, details of costs awarded against the Council and other associated legal/external adviser costs. | Corporate Governance and Standards Committee                            | Tim Dawes<br>01483 444650         |
| Financial Monitoring 2021-22 Period 4 (April to July 2021) | To note the results of the Council's financial monitoring for the period April to July 2021  | Corporate Governance and Standards Committee                            | Victoria Worsfold<br>01483 444834 |
| Corporate Performance Monitoring                           | To receive a quarterly report setting out the Council's performance against its Key Performance Indicators   | Corporate Governance and Standards Committee                            | Amanda Hargreaves<br>01483 444276 |
| Councillor Training and Development Update                 | To consider a report from the Councillors' Development Steering Group relating to councillor training and development  | Corporate Governance and Standards Committee                            | Sophie Butcher<br>01483 444056    |
| Data Protection and Information Security Update Report     | To consider a six-monthly update on compliance with statutory requirements   | Corporate Governance and Standards Committee                            | Ciaran Ward<br>01483 444072       |
| Freedom of Information Compliance update                   | To consider the update report on the Council's performance in dealing with Freedom of Information requests (January to June 2021)  | Corporate Governance and Standards Committee                            | Ciaran Ward<br>01483 444072       |
| The Council's Constitution                                 | To review and update Financial Procedure Rules   | Corporate Governance and Standards Committee<br>Council: 5 October 2021 | Victoria Worsfold<br>01483 444834 |

<sup>1</sup> As agreed by the Committee on 14 January 2021

## CORPORATE GOVERNANCE AND STANDARDS COMMITTEE: 12 MONTH ROLLING WORK PROGRAMME

**18 November 2021**

| Subject  | Details of decision to be taken  | Decision to be taken by                      | Contact Officer                       |
|--|--|--|---------------------------------------|
| Financial Monitoring 2021-22: Period 6 (April to October 2021) | To note the results of the Council's financial monitoring for the period April to October 2021   | Corporate Governance and Standards Committee | Victoria Worsfold<br>01483 444834     |
| Summary of internal audit reports (April to September 2021)    | To consider the summary of internal audit reports and progress on the internal audit plan for April to September 2021, including update on complaints to the Local Government Ombudsman for that period. | Corporate Governance and Standards Committee | Neil Hewitson (KPMG)<br>0207 311 1791 |
| Corporate Performance Monitoring                               | To receive a quarterly report setting out the Council's performance against its Key Performance Indicators   | Corporate Governance and Standards Committee | Amanda Hargreaves<br>01483 444276     |

# CORPORATE GOVERNANCE AND STANDARDS COMMITTEE: 12 MONTH ROLLING WORK PROGRAMME

20 January 2022

| Subject  | Details of decision to be taken  | Decision to be taken by  | Contact Officer                   |
|--|--|--|-----------------------------------|
| Annual Audit Letter 2020-21                                    | To review the letter and make any comments to the Executive as appropriate.  | Corporate Governance and Standards Committee<br>Executive: 25 January 2022                             | Claire Morris<br>01483 444827     |
| Capital and investment strategy (2022-23 to 2025-26)           | To comment on various recommendations to the Executive and Council   | Corporate Governance and Standards Committee<br>Executive: 25 January 2022<br>Council: 9 February 2022 | Victoria Worsfold<br>01483 444834 |
| Financial Monitoring 2021-22 Period 8 (April to November 2021) | To note the results of the Council's financial monitoring for the period April to November 2021                      | Corporate Governance and Standards Committee   | Victoria Worsfold<br>01483 444834 |
| Gender Pay Gap Report 2022-23                                  | To note the Council's gender pay gap report  | Corporate Governance and Standards Committee   | Francesca Smith<br>01483 444014   |
| Corporate Performance Monitoring                               | To receive a quarterly report setting out the Council's performance against its Key Performance Indicators           | Corporate Governance and Standards Committee   | Amanda Hargreaves<br>01483 444276 |
| Freedom of Information Compliance - Annual Report 2021         | To consider the annual report for 2021 on the Council's performance in dealing with Freedom of Information requests. | Corporate Governance and Standards Committee   | Ciaran Ward<br>01483 444072       |

# CORPORATE GOVERNANCE AND STANDARDS COMMITTEE: 12 MONTH ROLLING WORK PROGRAMME

**24 March 2022**

| Subject   | Details of decision to be taken  | Decision to be taken by                      | Contact Officer                   |
|---|--|--|-----------------------------------|
| Annual Governance Statement 2021-22   | To adopt the Council's Annual Governance Statement 2021-22   | Executive: 26 April 2022                     | John Armstrong<br>01483 444102    |
| External Audit Plan and Audit Update 2021-22  | To approve the external audit plan for 2021-22, and to note the content of the External Auditor's update report and make any appropriate comments.   | Corporate Governance and Standards Committee | Claire Morris<br>01483 444827     |
| Financial Monitoring 2021-22 Period 10 (April 2021 to January 2022)   | To note the results of the Council's financial monitoring for period April 2020 to January 2021  | Corporate Governance and Standards Committee | Victoria Worsfold<br>01483 444834 |
| Corporate Performance Monitoring  | To receive a quarterly report setting out the Council's performance against its Key Performance Indicators   | Corporate Governance and Standards Committee | Amanda Hargreaves<br>01483 444276 |
| Audit Report on the Certification of Financial Claims and Returns 2020-21: Housing Benefit Subsidy and Pooling Housing Capital Receipts | To note the position regarding the certification of financial claims and returns for 2020-21   | Corporate Governance and Standards Committee | Belinda Hayden<br>01483 444867    |
| Planning Appeals  | To monitor the Council's performance at appeals against refusal of planning permission by the Planning Committee (both in respect of officer recommendations for refusal and Committee overturns) including, where appeals are upheld, details of costs awarded against the Council and other associated legal/external adviser costs. | Corporate Governance and Standards Committee | Tim Dawes<br>01483 444650         |

# CORPORATE GOVERNANCE AND STANDARDS COMMITTEE: 12 MONTH ROLLING WORK PROGRAMME

## 21 April 2022

| Subject  | Details of decision to be taken  | Decision to be taken by                      | Contact Officer               |
|--|--|--|-------------------------------|
| External Audit Plan and Audit Update 2021-22           | To approve the external audit plan for 2021-22, and to note the content of the External Auditor's update report and make any appropriate comments. | Corporate Governance and Standards Committee | Claire Morris<br>01483 444827 |
| Data Protection and Information Security Update Report | To consider a six-monthly update on compliance with statutory requirements   | Corporate Governance and Standards Committee | Ciaran Ward<br>01483 444072   |
| Equality Scheme Action Plan                            | Annual monitoring report on the implementation of the actions in the Equality Scheme action plan approved in June 2021                             | Corporate Governance and Standards Committee | Ali Holman<br>01483 444008    |

## June 2022

| Subject  | Details of decision to be taken  | Decision to be taken by                      | Contact Officer                   |
|--|--|--|-----------------------------------|
| External Audit 2022-23 Fee Letter                | To consider the planned audit fee  | Corporate Governance and Standards Committee | Claire Morris<br>01483 444827     |
| Corporate Performance Monitoring                 | To receive a quarterly report setting out the Council's performance against its Key Performance Indicators   | Corporate Governance and Standards Committee | Amanda Hargreaves<br>01483 444276 |
| Review of Task Groups reporting to the Committee | To review the work carried out by the task groups over the past 12 months and work to be carried out in the next 12 months and appoint councillors to the groups | Corporate Governance and Standards Committee | John Armstrong<br>01483 444102    |