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Contact Officer:

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

20 July 2022

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 28 JULY 2022** at **7.00 pm**.

Yours faithfully

Tom Horwood
Joint Chief Executive

MEMBERS OF THE COMMITTEE

Chairman: Councillor George Potter
Vice-Chairman: Councillor Deborah Seabrook

Councillor Liz Hogger	*Maria Angel MBE
Councillor Nigel Manning	*Murray Litvak
Councillor Susan Parker	^Julia Osborn
Councillor Tony Rooth	^Ian Symes
Councillor James Walsh	^Tim Wolfenden

*Independent member

^ Parish member

Authorised Substitute Members:

Councillor Jon Askew	The Deputy Mayor, Councillor Masuk Miah
Councillor Ruth Brothwell	Councillor Marsha Moseley
Councillor Colin Cross	Councillor Ramsey Nagaty
Councillor Guida Esteves	Councillor Jo Randall
Councillor Graham Eyre	Councillor John Redpath
Councillor David Goodwin	Councillor Catherine Young
Councillor Angela Gunning	

WEBCASTING NOTICE

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QUORUM 3



THE COUNCIL'S STRATEGIC FRAMEWORK (2021- 2025)

Our Vision:

A green, thriving town and villages where people have the homes they need, access to quality employment, with strong and safe communities that come together to support those needing help.

Our Mission:

A trusted, efficient, innovative, and transparent Council that listens and responds quickly to the needs of our community.

Our Values:

- We will put the interests of our community first.
- We will listen to the views of residents and be open and accountable in our decision-making.
- We will deliver excellent customer service.
- We will spend money carefully and deliver good value for money services.
- We will put the environment at the heart of our actions and decisions to deliver on our commitment to the climate change emergency.
- We will support the most vulnerable members of our community as we believe that every person matters.
- We will support our local economy.
- We will work constructively with other councils, partners, businesses, and communities to achieve the best outcomes for all.
- We will ensure that our councillors and staff uphold the highest standards of conduct.

Our strategic priorities:

Homes and Jobs

- Revive Guildford town centre to unlock its full potential
- Provide and facilitate housing that people can afford
- Create employment opportunities through regeneration
- Support high quality development of strategic sites
- Support our business community and attract new inward investment
- Maximise opportunities for digital infrastructure improvements and smart places technology

Environment

- Provide leadership in our own operations by reducing carbon emissions, energy consumption and waste
- Engage with residents and businesses to encourage them to act in more environmentally sustainable ways through their waste, travel, and energy choices
- Work with partners to make travel more sustainable and reduce congestion
- Make every effort to protect and enhance our biodiversity and natural environment.

Community

- Tackling inequality in our communities
- Work with communities to support those in need
- Support the unemployed back into the workplace and facilitate opportunities for residents to enhance their skills
- Prevent homelessness and rough-sleeping in 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 - 12)

To confirm the minutes of the meeting of the Corporate Governance and Standards Committee held on 16 June 2022.

4 DECISION AND ACTION TRACKER (Pages 13 - 18)

5 INTERNAL AUDIT PROGRESS REPORT (APRIL - JULY 2022) (Pages 19 - 30)

6 ANNUAL GOVERNANCE STATEMENT 2021-22 (Pages 31 - 66)

**7 PROTOCOL FOR COMMERCIAL PRESENTATIONS TO COUNCILLORS
(Pages 67 - 74)**

8 WORK PROGRAMME (Pages 75 - 84)

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CORPORATE GOVERNANCE AND STANDARDS COMMITTEE

16 June 2022

- * Councillor George Potter (Chairman)
- * Councillor Deborah Seabrook (Vice-Chairman)

- Councillor Liz Hogger
- Councillor Nigel Manning
- * Councillor Susan Parker
- Councillor Tony Rooth
- * Councillor James Walsh

Independent Members:

- * Maria Angel MBE
- * Murray Litvak

Parish Members:

- * Julia Osborn
- Ian Symes
- Tim Wolfenden

*Present

The Lead Councillor for Development Management, Councillor Tom Hunt was also in attendance. The Deputy Leader of the Council, Councillor Julia McShane, the Lead Councillor for Economy, Councillor John Redpath and Councillor Ramsey Nagaty attended the meeting remotely.

CGS1 APOLOGIES FOR ABSENCE AND NOTIFICATION OF SUBSTITUTE MEMBERS

Apologies for absence were received from Councillors Liz Hogger, Nigel Manning and Tony Rooth, and from Ian Symes and Tim Wolfenden.

CGS2 LOCAL CODE OF CONDUCT - DISCLOSURE OF INTERESTS

There were no disclosures of interest.

CGS3 MINUTES

The minutes of the meeting of the Committee held on 21 April 2022 were approved as a correct record. The Chairman signed the minutes.

CGS4 DECISION AND ACTION TRACKER

The Committee noted that the decision and action tracker had been introduced to monitor progress against the decisions and actions that the Committee had agreed, which would be kept up to date for each meeting. When decisions/actions were reported as being 'completed', the Committee would be asked to agree to remove these items from the tracker.

In discussing this item, it was agreed that:

- (a) the Committee should aim to set target timescales by which actions referred to in the tracker are to be achieved, and
- (b) a separate log of closed items be maintained for reference only.

The Committee

RESOLVED: That the decision and action tracker be noted and that the actions reported as being completed be removed from the table.

Action:	Officer to action:
To maintain, for reference purposes, a separate log of closed items	Democratic Services & Elections Manager

CGS5 EQUILITY SCHEME ACTION PLAN - PROGRESS UPDATE

The Committee considered a report on the proposed revision to the Council's Equality Scheme and Action Plan. The key objectives of the Scheme and Action Plan were:

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

The Committee noted that the Scheme itself was reviewed annually and updated every three years. The current scheme covered the period 2021 - 2024. The Action Plan, which was an organic document, was reviewed by the Equality and Diversity Group every quarter. This Committee monitored the implementation of the actions in the action plan annually. Ongoing monitoring of equalities issues was undertaken via equality impact assessments that were completed for any major decisions, policies, projects etc., and approved by senior management and HR. These were available for the public to view.

During the debate, an enquiry was made as to whether the report should have made reference to the requirement of the Equality and Human Rights Commission for public bodies to publish, by 30 March, equality information under the Public Sector Equality Duty, including SMART equality objectives. This would be investigated, and a response included on the decision and action tracker.

Having considered the report, the Committee

RESOLVED: That the revised Equality Scheme Action Plan as set out in Appendix 1 to the report submitted to the Committee, be approved.

Reason:

To assist the Council in meeting its obligations under the Equality Act 2010 and to provide a way to measure and evidence the Council's work in this area.

Action:	Officer to action:
To clarify the Council's compliance with requirement of the Equality and Human Rights Commission for public bodies to publish, by 30 March, equality information under the Public Sector Equality Duty, including SMART equality objectives	HR Business Partner

CGS6 PERFORMANCE MONITORING REPORT 2021-22 QUARTER 4

The Committee considered the Corporate Performance Monitoring Report (in relation to quarter 4 of 2021-22), which had been submitted as part of the Council's evolving performance monitoring framework, together with the proposed revisions to the indicators for 2022-23.

The Committee generally welcomed the ongoing improvements to the presentation of the report and the information therein.

During the debate, the following points were made:

- It was noted that decline in Town Centre footfall (H&J18) mirrored the position elsewhere in the country
- Concern over poor performance of Council Suppliers paid within 30 days (COU3).
- In response to a question on the estimated number of new homes completed for social rent to be delivered over the next five years, the Deputy Leader of the Council and Lead Councillor for Community and Housing undertook to provide the information to the questioner.
- Concern over the increasing number of void days under the 'Average time to let void housing properties' PI (H&J1) and total number of empty homes in the borough (H&J2). In relation to H&J1, more information was requested in respect of the Action Plan to address the issues and improve overall performance.
- Whilst the intention to provide some metrics on pollution and particularly nitrogen dioxide concentration at monitoring sites, carbon dioxide emissions from council operations, and energy use by the Council (ENV 7-9) was welcomed, it was suggested that it would be beneficial to understand levels of carbon dioxide emissions across the borough, rather than only from council operations.
- The Committee agreed that the 'Nitrogen Dioxide concentration at Monitoring Site(s) at risk of exceeding limits (ENV 7) be retained in the list of indicators in the Performance Monitoring Report.
- Concern over requirement for online reporting of flytipping and statutory nuisance and the need to ensure that older or more vulnerable members of the community, who might find reporting such matters online to be arduous or complicated, were still able to do so.
- In response to a question as to whether planning applications were dealt with in order of verification or whether major applications were prioritised over householder applications, the Lead Councillor for Development Management confirmed that applications were not dealt with sequentially and that a separate team dealt with major applications, which meant that the speed at which major applications were dealt with was necessarily different to the other applications. By implication, the major applications were larger and significantly more complex than other applications, and often be necessary to negotiate with the developers of major applications a separate time scale over and above the statutory limit of 13 weeks for determination.
- Reiteration of request made at the last meeting that the Executive Summary in future reports should include information regarding particular indicators that were worth highlighting in terms of performance over the quarter.

The Committee, having reviewed the report and noted that future reports would be submitted to the Overview and Scrutiny Committee,

RESOLVED: That the contents of the report along with the Performance Monitoring Report for 2021-22 quarter 4, shown in Appendix 1 thereto, together with the revisions to the indicators for 2022-23, attached as Appendix 2 to the report, be noted, subject to the corrections and the three additional indicators appended to the Supplementary Information Sheet.

Reasons:

To support our 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.

Action:	Officer to action:
To provide, in relation to H&J1, more information in respect of the Action Plan to address the issues and improve overall performance.	Interim Head of Housing
<ul style="list-style-type: none"> • To retain the 'Nitrogen Dioxide concentration at Monitoring Site(s) at risk of exceeding limits (ENV 7) in the list of indicators in the Performance Monitoring 	Policy Officer, Strategy & Resources

Action:	Officer to action:
Report. <ul style="list-style-type: none">• To include in the Executive Summary in future reports information regarding particular indicators that were worth highlighting in terms of performance over the quarter.	

CGS7 PLANNING APPEALS MONITORING REPORT

The Committee considered the monitoring report on planning appeals, which focused on 'overturn' appeals data and 'costs' data for 2019, 2020 and 2021. It was suggested, for future reports, that this would be linked to Government performance figures on appeals.

Officers had attached commentary to each year's report which looked at the proportion of appeals allowed in respect of member overturn decisions and overall appeal performance. The report had also included details of the range of costs associated with defending appeals together with the key risks and financial implications.

The previous six months had not presented a particularly clear picture on the trend of appeal decisions. Delays in receiving appeal decisions remained significant.

The report had recommended that, in future, this monitoring report be presented annually to the Committee as the timing of appeal decisions meant that twice yearly reporting did not present sufficient data to establish a trend or meaningful update.

The Chairman reported that, earlier in the day, he and a number of other councillors had received correspondence from a member of public in relation to the report alleging some inaccuracies in the figures, and requested that after officers had had the opportunity of reviewing the correspondence, the Committee be updated if necessary.

During the debate, the following points were raised:

- It was suggested that, in addition to cost implications associated with defending appeals, there were environmental and social costs associated with inappropriate development and the Planning Committee should not be put under pressure to approve such development on the basis of financial cost implications of defending a refusal. In response, it was noted that those appeals that had been dismissed had demonstrated the extent to which officers had supported Councillor overturn decisions, but it was important for councillors to understand cost implications as part of responsible decision making.
- In response to a request for an update on the number of appeals in respect of the non-determination of planning applications by the Council, the Interim Head of Place confirmed that with the continuing high workloads there had been an increase in non-determination appeals, however many of those were likely to have ended up at appeal in any event. It was suggested that future reports could include the number appeals submitted in respect of non-determination.
- The Committee would be able to gauge the impact of the emerging Development Management Policies on appeals in future monitoring reports.
- It was suggested that, given the time taken for appeal outcomes to be published and to ensure more meaningful trends and information can be reported, future monitoring reports should be submitted to the Committee annually.
- It was also suggested that the summary table in paragraph 3.1 of the report could in future include the information provided as percentage figures and also show the total number of appeals in progress and some indication of the stage at which they were progressing.

Having considered the report, the Committee

RESOLVED: That the contents of the update report and data be noted and that future reports be presented annually.

Reason:

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

Action:	Officer to action:
To provide an update to members of the Committee on the outcome of a review of the correspondence received from a member of public in relation to alleged inaccuracies in the figures in the report.	Interim Head of Place
To include in future reports the number appeals submitted in respect of non-determination.	Interim Head of Place
To include in the summary table at the beginning of future reports the information provided as percentage figures and also show the total number of appeals in progress and some indication of the stage at which they are progressing.	Interim Head of Place
To present future reports to the Committee on an annual basis.	Interim Head of Place

CGS8 REVIEW OF TASK GROUPS REPORTING TO THE COMMITTEE

The Committee noted that Council Procedure Rule 24 (v) required the appointing body to review annually, the continuation of task groups appointed by them. Although the Councillors’ Development Steering Group had been set up originally as an Executive working group, it was agreed in 2015 that the Steering Group, which met quarterly, would report on its work to this Committee.

The Corporate Governance Task Group had been established by the Committee in November 2019 to review a number of corporate governance related matters and had met on nine occasions in 2021-22.

The Committee considered a report which reviewed the work carried out by the Steering Group and the Task Group over the past twelve months, and the work they were likely to undertake over the next twelve months. The Committee was asked to agree that the two Groups should continue with their important work and that all five political groups should continue to be represented on them. Rather than seeking to appoint nominated substitutes from each political group, it was suggested that any appointed member of either the Steering Group or the Task Group may be substituted by any other member of their political group.

Having considered the report, the Committee

RESOLVED:

- (1) That the Councillors’ Development Steering Group should continue its work and that the numerical allocation of seats on the Steering Group to each political group be agreed as one member per group as follows:

- Cllr Colin Cross
- Cllr Angela Gunning
- Cllr Jo Randall
- Cllr Pauline Searle
- Cllr Catherine Young

- (2) That the Corporate Governance Task Group should continue its work and that the numerical allocation of seats on the task group to each political group be agreed as one member per group as follows:

Cllr Nigel Manning
Cllr Ramsey Nagaty
Cllr Will Salmon
Cllr Deborah Seabrook
Cllr James Walsh

- (3) That in respect of both the Councillors' Development Steering Group and the Corporate Governance Task Group, any appointed member may be substituted by any other member of their political group.
- (4) 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.
- (5) That the terms of reference of the Corporate Governance Task Group be amended by the addition of the following:

“(h) Any other matter within the terms of reference of the Corporate Governance and Standards Committee and which the Task Group considers should be addressed”.

Reasons:

- 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).

CGS9 REVIEW OF THE TERMS OF REFERENCE OF THE CORPORATE GOVERNANCE AND STANDARDS COMMITTEE

The Committee was reminded that, at its meeting on 24 March 2022, an internal audit report prepared by KPMG into the effectiveness of the Committee had recommended, amongst other things, that the Council should consider amending the Committee's terms of reference to:

- (a) include at the beginning a high-level Statement of Purpose, or summary of the Committee's role in the Council's framework of governance; and
- (b) add an explicit section on how the Committee was accountable to the full Council;

It was suggested by KPMG that formal arrangements should be in place for the Committee to demonstrate accountability for the adequacy of its performance to the full Council and, bearing in mind that performance would be assessed against how well the Committee discharged its responsibilities as set out in its terms of reference, it was felt that the opportunity could be taken to review the terms of reference as a whole, including consideration of KPMG's recommendations referred to in (a) and (b) above.

To that end, the Committee agreed that the Corporate Governance Task Group should review the terms of reference and report back to the Committee.

The Task Group had considered this matter at its meeting held on 7 April 2022. The proposed amendments to the Committee’s terms of reference recommended by the Task Group were set out in appendices to the report, one showing tracked changes and the other without the tracked changes.

As the Committee’s terms of reference were also set out in Article 10 of the Constitution, it was also necessary to incorporate the proposed changes to the term of reference within Article 10. The amendments to Article 10 were also shown (with and without tracked changes) in separate appendices to the report.

Having considered the proposed changes, the Committee

RESOLVED: That the Council be requested to approve the changes proposed to the terms of reference of the Corporate Governance & Standards Committee as set out in Appendix 1 to the report submitted to the Committee, and the changes proposed to Article 10 of the Constitution, as set out in Appendix 3 to the report.

Reasons:

- To ensure that the Committee’s terms of reference are updated and remain relevant.
- To address KPMG’s recommendations in their internal audit report on the effectiveness of the Committee in respect of its terms of reference.

Action:	Officer to action:
To submit a report to full Council on 26 July 2022 on the changes proposed to the terms of reference of the Corporate Governance & Standards Committee.	Democratic Services & Elections Manager

CGS10 WORK PROGRAMME

The Committee considered its updated 12-month rolling work programme. In the light of the decision taken in respect of moving to annual monitoring reports on planning appeals in future, the Committee noted that the next scheduled monitoring report would be in June 2023 after the Borough Elections, and discussed whether the June report should be brought forward or an interim report provided to update the Committee on issues raised in respect of planning appeals over the past year. It was suggested that the monitoring report be brought forward provisionally to the 15 March 2023 meeting, with the proviso that the Committee could review this at future meetings and if, necessary, subject to the anticipated business to be considered at the March meeting, bring the report forward to an earlier meeting.

There was concern that, due to the absence of a meeting in April 2023 due to the recently adopted Pre-Election Period Publicity Policy, there was an unmanageable number of items listed for June 2023. It was suggested that the Committee appointed following the Borough Elections could decide to convene an additional meeting to conduct some of the scheduled business.

The Chairman indicated that he would like the Corporate Governance Task Group to consider the extent to which outcomes of misconduct complaints against councillors should be published.

RESOLVED:

- (1) That, subject to the Planning Appeals Monitoring Report currently scheduled for June 2023 being brought forward provisionally to the 15 March 2023 meeting, the updated 12 month rolling work programme, as set out in Appendix 1 to the report submitted to the Committee, be approved.

Agenda item number: 3

- (2) That the Corporate Governance Task Group be requested to consider the extent to which outcomes of misconduct complaints against councillors should be published, and to report back its findings to this Committee.

Reason:

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

Action:	Officer to action:
To bring forward provisionally the Planning Appeals Monitoring Report currently scheduled for June 2023 to the 15 March 2023 meeting.	Democratic Services & Elections Manager/ Interim Head of Place
To request the Corporate Governance Task Group to consider the extent to which outcomes of misconduct complaints against councillors should be published, and to report back its findings to the Committee	Democratic Services & Elections Manager/ Monitoring Officer

The meeting finished at 8.38 pm

Signed

Chairman

Date

Corporate Governance and Standards Committee

28 July 2022

Decision and Action tracker

This tracker monitors progress against the decisions and actions that the Committee has agreed since January 2022. It is updated for each committee meeting. When decisions / actions are reported as being ‘completed’, the Committee will be asked to agree to remove these items from the tracker.

Date of Meeting	Item	Decision/Action requested	Responsible Officer	Update on implementation
20 January 2022	Capital and Investment Strategy (2022-23 to 2026-27)	To consider for future reports: (a) whether the spending objectives for evaluating the benefits of capital schemes should include ‘impact on the environment’ in the context of the Council’s Climate Emergency declaration; (b) more capital projects coming forward that address issues relating to the Climate Emergency.	Lead Specialist (Finance)	This is ongoing and will be something that will be picked up with the new Climate Change Officer (Nat Prodger), who will be attending future Capital Monitoring Group meetings, and has picked up various workstreams since he arrived.
24 March 2022	Internal Audit progress report (including the Head of Internal Audit Opinion 2021-22 and Internal Audit Plan 2022-23)	(a) To submit an interim report to the Committee from management on progress with implementation of audit recommendations, particularly in relation to the audit review on Safeguarding which had been reported to the Committee in November 2021. (b) To ask the Councillor Development Steering Group to arrange a skills assessment for Committee members and arrange appropriate training to address skills and	Director of Resources Dem Services & Elections Manager	

Date of Meeting	Item	Decision/Action requested	Responsible Officer	Update on implementation
		knowledge gaps arising from the assessment.		
24 March 2022	Annual report of the Monitoring Officer regarding misconduct allegations	<p>To provide, for future Annual Reports:</p> <ul style="list-style-type: none"> (i) comparative statistical information in respect of misconduct complaints for the previous three years, and (ii) in the table setting out details of the decisions taken in relation to allegations of misconduct an additional column showing the date of file closure; and where the matter was still ongoing, the reason(s) for this. 	Monitoring Officer	This will be provided for the 15 March 2023 meeting.
21 April 2022	Risk Management Framework - Corporate Risk Register	<ul style="list-style-type: none"> (a) To include in the Executive Summary of future reports particular points worth highlighting to the Committee (b) To highlight examples of any risks that had not previously been identified, and how risks change over time, when reviewing the Strategy and Policy. (c) To seek feedback from our Auditors on our assessment of risk and associated mitigation measures 	Policy Officer	<ul style="list-style-type: none"> (a) and (b) To be included in the next report scheduled for 17 November 2022 (c) The corporate risk register will be sent to our auditors for feedback
21 April 2022	Section 106 Monitoring Report	<ul style="list-style-type: none"> (a) To ensure that local ward councillors are kept informed as to the status of S106 monies whenever there was a risk that the monies may have to be returned to developers. 	Specialist – S106/ Finance team	<ul style="list-style-type: none"> (a) ‘Mini’ reports will be produced for each ward, which I understood would be looked at in the September Committee

Date of Meeting	Item	Decision/Action requested	Responsible Officer	Update on implementation
		<p>(b) To ensure that future reports showing the list of S106 monies at risk of return to developers are grouped into wards.</p> <p>(c) To respond to the member of the public who had written to the Committee about the report and to copy the response to members of the Committee.</p> <p>(d) To ensure that SANG and SAMM contributions are included in future reports.</p> <p>(e) To ensure that future reports indicate when S106 monies become repayable to developers.</p>		<p>meeting and then approved for sending to local ward councillors.</p> <p>(b) A new section called Expired Funds has been added to the report showing just the 'at risk' sums and is sorted by ward.</p> <p>(c) Response sent on 5 May 2022. Response forwarded to Committee on 20 July 2022.</p> <p>(d) As explained in the original report SANG & SAMM contributions are not allocated and spent in the same way as infrastructure contributions and therefore cannot be included in the existing report.</p> <p>(e) The report already shows the status using a colour coding system.</p>

Date of Meeting	Item	Decision/Action requested	Responsible Officer	Update on implementation
		<p>(f) To check the status of the allocation of £36,045 for CCTV contributions referred to in the report</p> <p>(g) To extract details of S106 monies at risk of refund and included at the beginning of future reports with a narrative commenting on the action planned to ensure that monies are not refunded</p>		<p>(f) This is still being investigated</p> <p>(g) As per point (b) a new section called Expired Funds has been added to the report showing just the 'at risk' sums, which will provide any updates on spending plans.</p>
21 April 2022	Work Programme	<p>(a) To provide an update on progress with the allocation of unspent S.106 monies potentially at risk of being returned in the Financial Monitoring Report scheduled for the 28 July meeting.</p> <p>(b) To provide an informal interim progress report on unspent S.106 monies to the Committee prior to the July meeting.</p> <p>(c) To determine as part of the consideration of the Financial Monitoring Report at the July meeting the frequency of future S.106 Monitoring Reports.</p>	<p>Lead Specialist (Finance)/ Specialist – S106 officer</p> <p>“ “</p> <p>“ “</p>	<p>(a) This will be included in the Financial Monitoring Report scheduled for 29 September 2022</p>
16 June 2022	Equality Scheme Action Plan - Progress Update	To clarify the Council’s compliance with requirement of the Equality and Human Rights Commission for public bodies to publish, by 30 March, equality information under the Public Sector Equality Duty, including SMART equality objectives	HR Business Partner	The Equality Scheme 2021-2024, Action Plan and Workforce Profile are already published on the GBC website.

Date of Meeting	Item	Decision/Action requested	Responsible Officer	Update on implementation
				We can certainly look at the objectives to ensure they are SMARTer.
16 June 2022	Performance Monitoring Report 2021-22 Quarter 4	<p>(a) To provide, in relation to H&J1 ('Average time to let void housing properties'), more information in respect of the Action Plan to address the issues and improve overall performance.</p> <p>(b) To retain the 'Nitrogen Dioxide concentration at Monitoring Site(s) at risk of exceeding limits (ENV 7) in the list of indicators in the Performance Monitoring Report.</p> <p>(c) To include in the Executive Summary in future reports information regarding particular indicators that were worth highlighting in terms of performance over the quarter.</p>	<p>Interim Head of Housing</p> <p>Policy Officer, Strategy & Resources</p> <p>“ “</p>	
16 June 2022	Planning Appeals Monitoring Report	<p>(a) To provide an update to members of the Committee on the outcome of a review of the correspondence received from a member of public in relation to alleged inaccuracies in the figures in the report.</p> <p>(b) To include in future reports the number appeals submitted in respect of non-determination.</p>	Interim Head of Place	

Date of Meeting	Item	Decision/Action requested	Responsible Officer	Update on implementation
		<p>(c) To include in the summary table at the beginning of future reports the information provided as percentage figures and also show the total number of appeals in progress and some indication of the stage at which they are progressing.</p> <p>(d) To present future reports to the Committee on an annual basis.</p>		

Corporate Governance and Standards Committee Report

Ward(s) affected: All

Report of Director of Resources

Author: Claire Morris

Tel: 01483 444827

Email: claire.morris@guildford.gov.uk

Lead Councillor responsible: Tim Anderson

Tel: 07710 328560

Email: tim.anderson@guildford.gov.uk

Date: 28 July 2022

Internal Audit progress report (April – July 2022)

Executive Summary

Appendix 1 presents a report from our internal audit contractor, KPMG on progress against their audit plan for 2022-23 and a summary of audit findings from the reviews undertaken during the period April to July 2022.

Recommendation to Committee

The Committee is requested to note the Internal Audit Progress Report to July 2022, attached as Appendix 1, together with the key findings from the reviews undertaken since the last report to the Committee.

Reason for Recommendation:

To ensure good governance arrangements and internal control by undertaking an adequate level of audit coverage

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

1. Purpose of Report

1.1 To present a summary of audit work completed since the last meeting.

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 Council's Internal Audit Plan for 2022-23 is being delivered by Neil Hewitson from KPMG, who is the Council's outsourced internal audit manager. The contract with KPMG covers the three financial years 2020-21, 2021-22 and 2022-23. A copy of their progress report and a summary of audit findings from the reviews undertaken in the period April to July 2022 is attached as Appendix 1.

4. Financial Implications

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

5. Legal Implications

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

6. Human Resource Implications

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

7. Conclusion

- 7.1 The summary of internal audit reports is presented at Appendix 1.

8. Background Papers

None

9. Appendices

Appendix 1: Internal Audit progress report – July 2022



Internal Audit Progress Report

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Guildford Borough Council

KPMG Governance, Risk and Compliance Services

—
July 2022

Agenda item number: 5
Appendix 1

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Executive Summary

The purpose of this document is to provide the Corporate Governance and Standards Committee with an update on the Internal Audit plan for 2022-23. We have summarised below the key points to draw your attention in the period since we last reported to you:

Activity	Comments
Progress against the plan	<ul style="list-style-type: none"> — We have completed the fieldwork for the Customer Services: Complaints Handling review. — We are due to commence fieldwork for our remaining Q1 review: IT Infrastructure for Remote Working. — We have brought forward and commenced scoping for our Payroll review, initially scheduled for Q3.
Reports completed	<ul style="list-style-type: none"> — We have finalised our Performance Monitoring report which has a rating of 'significant assurance with minor improvement opportunities'. See appendix A for the executive summary of this internal audit.
Significant findings to highlight	<ul style="list-style-type: none"> — We have no significant findings to highlight at this time.



For information

- July 2022 internal audit progress report

Progress of plan

Below is the status of the 2022-23 Internal Audit plan as approved by the Corporate Governance and Standards Committee.

Internal audit	Status						Results	Management Actions			
	Planning	Fieldwork	Draft Report	Final Report	Reporting to CMT	Reporting to CGSC	Overall Rating	High	Medium	Low	Total
01/22: IT Infrastructure for Remote Working	✓	w/c 25 July	w/c 08 August	w/c 22 August	w/c 19 September	29 September 2022	Not due	-	-	-	-
02/22: Performance Monitoring – KPI Review One	✓	✓	✓	✓	13 July 2022	28 July 2022	Significant assurance with minor improvement opportunities	-	1	2	3
03/22: Performance monitoring – KPI Review Two	✓	✓	✓	✓	13 July 2022	28 July 2022					
04/22: Performance monitoring – KPI Review Three	✓	✓	✓	✓	13 July 2022	28 July 2022					
05/22: Customer Services: Complaints Handling	✓	✓	w/c 18 July	w/c 01 August	21 September	29 September 2022	Not due	-	-	-	-
06/22: Corporate Programmes: Redevelopment Projects	September	w/c 24 October	w/c 14 November	w/c 28 November	11 January	19 January 2023	Not due	-	-	-	-
07/22: Risk management	August	w/c 19 September	w/c 10 October	w/c 24 October	09 November	17 November 2022	Not due	-	-	-	-
08/22: Financial controls: budgetary control	October	w/c 28 November	w/c 12 December	w/c 02 January	11 January	19 January 2023	Not due	-	-	-	-

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Progress of plan (cont.)

Internal audit	Status						Results		Management Actions		
	Planning	Fieldwork	Draft Report	Final Report	Reporting to CMT	Reporting to CGSC	Overall Rating	High	Medium	Low	Total
09/22; Financial controls: General Ledger	September	w/c 24 October	w/c 07 November	w/c 21 November	11 January	19 January 2023	Not due	-	-	-	-
10/22: Financial controls: Payroll	✓	w/c 25 July	w/c 15 August	w/c 29 August	21 September	29 September 2022	Not due	-	-	-	-
11/22: s.106 Contributions	October	w/c 05 December	w/c 19 December	w/c 02 January	11 January	19 January 2023	Not due	-	-	-	-
12/22: Follow up reviews from 2021-22	November	w/c 09 January	w/c 30 January	w/c 13 February	10 March	15 March 2023	Not due	-	-	-	-
13/22: Regeneration	November	w/c 09 January	w/c 30 January	w/c 13 February	10 March	15 March 2023	Not due	-	-	-	-
14/22: Financial controls: Journals	November	w/c 09 January	w/c 30 January	w/c 13 February	10 March	15 March 2023	Not due	-	-	-	-
							Total	-	1	2	3

Appendix A - Performance Monitoring

Conclusion

We reviewed the design and effectiveness of performance monitoring arrangements through review of three environment-themed key performance indicators (KPIs) from the most recent performance report, 'Corporate Performance Reporting' taken to Corporate Governance and Standards Committee (CGSC) on 21 April 2022.

Overall we provide 'significant assurance with minor improvement opportunities' (**green-amber**). This is driven by the lack of formal and consistent review of the accuracy and completeness of underlying data and KPI figure calculation by Service Areas, resulting in data quality issues across our sampled KPIs. We raise this as a medium priority management action, to ensure that underlying data is scrutinised to assess its accuracy and completeness.

We considered processes and controls around the collation of data and reporting of three KPIs:

ENV2 - Household Waste Recycled and Composted: *The KPI is defined as the percentage of household waste recycled and composted.*

The KPI is well defined and reflects the underlying data. There is a robust process around the collation of data. This involves the use of the Waste Data Flow (WDF) system to capture data, audit the quarterly returns and query any anomalies and exceptions with management before submission externally to DEFRA. WDF calculates the KPI figure based on the data entered by management. Based on this and the subsequent audit it is subject to each quarter, we have not tested the underlying data for accuracy and completeness as the Council receives assurance on this quarterly.

ENV3 - Number of fly tips: *The KPI is defined as the number of reported fly tips.*

The KPI description and commentary provided in reporting does not include the exclusions to the underlying data. The reported data excludes duplicates, reports on private land and reports subsequently not found. This ensures a true picture of reported fly tips is reported however it is not made clear in commentary to CGSC.

We did not test the most recently reported data at the time of audit, due to management informing us that the reported figure was incorrect, due to a batch of paper tickets going missing in the Councils internal mail.

Summary

Overall rating:	Significant assurance with minor improvement opportunities	
Priority rating:	Control design	Operating effectiveness
High	0	0
Medium	0	1
Low	2	0

Acknowledgements

We thank the following for their contribution:

- Strategic Services Director, Executive Sponsor
- Service Delivery Director, Executive Sponsor;
- Strategy and Communications Manager;
- Policy Officer, Strategy & Communications;
- Head of Operational and Technical Services
- Waste Strategy Technical Support Lead
- Head of Environment and Regulatory Services and
- Private Sector Housing & Pollution Lead

Appendix A – Performance Monitoring

As we know this data to be incomplete, we tested the following quarter’s data, which is yet to be reported, and found no issues with the underlying data. We were unable to test the previous quarter as this was before the Council phased out paper tickets.

Therefore, we were unable to test the accuracy of data reported to CGSC at the time of audit. Management reported the incorrect Q2 2021-22 figure to CGSC. We identified that the Q3 2021-22 data was available and submitted to WDF in January 2022 but not included in the April 2022 CGSC report. These issues were not picked up prior to reporting due to a lack of formal processes with respect to reviewing and approving the underlying data and figures reported.

ENV4 - Number of outstanding statutory nuisance investigations: *The KPI is defined as the all outstanding cases (including current ongoing investigations) received up to the day the report was compiled*

The description and commentary provided in reporting is not clear on the exact period covered. The description states it includes all investigations up to the date the report was compiled, which could be before or after the final day of the quarter, as the reports are run at a point in time, rather than setting parameters for specific dates.

Management could not provide us with the underlying data to support the most recently reported KPI figure as they are unable to retrospectively run reports from the system and they do not save reports at the time of reporting.

Monitoring and Reporting of KPIs

The quarterly performance report is presented at meetings of the Corporate Management Team (CMT), Executive Liaison Group (Portfolio Holders) and the CGSC. Performance is discussed at these meetings and the need for any remedial action identified. These actions are included and tracked in the service plans. The report is also circulated to the s.151 officer, Democratic Services and Elections Manager, Lead Councillor and HR and Equality leads for oversight. The Strategy & Communications Team are responsible for collating all of the KPIs for inclusion in reporting. We note that they have recently started a KPI review process involving the review of underlying data and calculations for a sample each quarter.



Appendix A – Performance Monitoring

Areas of good practice

- ✓ The performance report provides relevant information around each KPI which provides context. This information includes: definition of the KPI, commentary on the previous and current performance, RAG ratings, graphics of the performance across five quarters, roles and responsibilities around reporting and frequency of reporting.
- ✓ ENV2 and ENV3 are entered into WDF, which provides self-check spreadsheets for the Waste Strategy and Technical Support Lead to review data prior to submitting the quarterly returns.
- ✓ ENV2 and ENV3 are subject to audit by WDF before returns are submitted through to DEFRA.
- ✓ ENV4 is part of a wider suite of KPIs reported monthly within the Service Area.
- ✓ The performance report is reviewed by the Strategy & Communications Manager and CMT quarterly before presentation to CGSC.
- ✓ There are mechanisms for CMT and CGSC to challenge the content of the reporting. The report includes a section highlighting changes made since the last quarter of reporting.

Summary of key findings

Formal review of KPI data

2.1 The Council could not provide evidence of formal data-level reviews by Service Areas level prior to submission to the Strategy & Communications team.

Access requirements for responsible persons

2.2 The responsible individual for the collation and reporting of the fly tipping data does not have system access to run reports of underlying data, should it be required for the Service Lead or Strategy & Communications Team to review.

Lack of clarity in KPI definitions

2.3 The 'descriptions' in the Performance Reports for KPIs 2 and 3 do not entirely explain the calculations / reporting of underlying data.

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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 terms of reference should not be disclosed to any third party, quoted or referred to without our prior written consent.

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Executive and Corporate Governance and Standards Committee Report

Wards affected: n/a

Report of the Director of Resources

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Date: 21 July / 28 July 2022

Annual Governance Statement 2021-22

Executive Summary

The Accounts and Audit Regulations 2015 require the Council to prepare an Annual Governance Statement (AGS) detailing the governance framework and procedures that have operated at the Council during the year, a review of their effectiveness, significant governance issues that have occurred and a statement of assurance. This report outlines the background to the AGS; and sets out in Appendix 1, the AGS for 2021-22. The AGS is underpinned by:

- the Annual Opinion Report (April 2021 to March 2022) prepared by KPMG, who are the Council's outsourced internal audit managers, which was considered by the Corporate Governance & Standards Committee at its meeting held on 24 March 2022, and
- a self-assessment of the Council's compliance with the CIPFA financial management code which has been undertaken and reported at Appendix 2.

The draft AGS will be included in the Council's statement of accounts for 2021-22. The AGS acknowledges the ongoing significant challenges (both financial and organisational) placed on the Council due to the Covid 19 pandemic, and the major organisational transformation (Future Guildford) which was partially on-going through the year until its completion in August 2021. It recognises the need to return to the good governance practices and processes that the Council normally prides itself upon. The significant governance issues identified during the year, are reported in Appendix 1 section 6.

Where we have identified areas for further improvement, we will take the necessary action to implement changes that will further develop our governance framework.

The Executive, at its meeting on 21 July 2022, was invited to comment on the

AGS and make any recommendations, as appropriate, to the Corporate Governance & Standards Committee at its meeting on 28 July 2022. Any comments and recommendations from the Executive will be reported to the Committee.

Recommendation to Corporate Governance & Standards Committee:

- (1) That the Committee adopts the Council's Annual Governance Statement for 2021-22, as set out in Appendix 1 to this report, and publishes the Annual Governance Statement alongside the adopted statement of accounts for 2021-22.
- (2) That the Committee approves the self-assessment of the Council's compliance with the CIPFA financial management code reported at Appendix 2.

Reason for Recommendation:

To comply with the Accounts and Audit Regulations 2015, the Council must prepare, approve, and publish an Annual Governance Statement.

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

1. Purpose of Report

- 1.1 This report explains the requirement for the Council to prepare an Annual Governance Statement (AGS), which the Corporate Governance & Standards Committee is asked to approve, and the Leader and Joint Chief Executive sign on behalf of the Council.

2. Strategic Framework

- 2.1 Our Core Values state that we will spend money carefully and deliver good value for money services and that we will ensure that our councillors and staff uphold the highest standards of conduct.

3. Background

- 3.1 The Council has a responsibility to ensure that it conducts its business in accordance with the law and proper standards, that public money is safeguarded, properly accounted for, and used economically, efficiently and effectively.
- 3.2 In discharging these overall obligations, the Council is responsible for putting in place appropriate arrangements for the governance of its affairs and ensuring that there is a sound system of internal control that facilitates the effective exercise of its functions and includes arrangements for the management of risk. The overall system of controls across the Council contributes to the effective corporate governance of the organisation.

- 3.3 The Director of Resources has drafted the statement in consultation with the Head of Paid Service, Corporate Management Team, the Monitoring Officer, the Strategy and Communications Manager, the Democratic Services and Elections Manager and Neil Hewitson of KPMG (as the Council's internal audit manager).
- 3.4 Good governance is about getting things right first time by focusing on the things that matter most. It is about demonstrating leadership and respect for the democratic process and the purpose of public bodies making proper, timely, and transparent decisions:
- managing risk and allocating resources effectively
 - knowing your customers and stakeholders
 - being open, honest, and taking responsibility and accountability for your decisions
 - demonstrating high standards of integrity and behaviour both as an individual and as a corporate body.
- 3.5 Good governance is the responsibility of everyone within the organisation and impacts on all the activities of the Council and how we deliver our services.
- 3.6 The Chartered Institute of Public Finance and Accountancy (CIPFA)/Society of Local Authority Chief Executives (SOLACE) have defined a common governance framework and a set of principles for all public services, called *Delivering Good Governance in Local Government*. During 2016, they issued an update to the framework. The AGS attached at **Appendix 1** follows the 2016 updated framework and the key principles of good governance provided therein.
- 3.7 In 2020, CIPFA issued the Financial Management Code and its respective guidance notes which set out the principles by which authorities should be guided in managing their finances and the specific standards that they should, as a minimum, seek to achieve. The code is designed to be flexible to the nature, needs and circumstances of individual authorities. The code applied a principles-based approach to good financial management for an authority based on the size, responsibilities and circumstances of each authority. The principles are:
- Leadership
 - Accountability
 - Transparency
 - Adherence to professional standards
 - Sources of assurance
 - Long term sustainability of local services
- 3.8 In preparing the AGS and assessing the governance framework, the Council is required to demonstrate its compliance with the code. As such a self-assessment has been undertaken and can be found at **Appendix 2**. The

self-assessment has been audited during 2021-22 by KPMG who also reviewed the evidence the Council has to support the self-assessment. The audit found significant assurance with minor improvement opportunities.

- 3.9 As part of the AGS, we have identified a number of significant governance issues that the Council is working on resolving. These are outlined in section 6 of Appendix 1.

4. Financial Implications

- 4.1 There are no financial implications related to this report

5. Legal Implications

- 5.1 In order to comply with Regulation 6 (1) (b) of the Accounts and Audit Regulations 2015, the Council must prepare an AGS in respect of each financial year. A committee of the Council, or the Council itself, may approve the AGS.
- 5.2 At its extraordinary meeting on 6 July 2021, the Council agreed to amend the terms of reference of the Corporate Governance and Standards Committee to include the consideration and approval of the AGS in advance of the formal approval of the Council's Statement of Accounts.
- 5.3 Regulation 10 of the 2015 Regulations requires the Council to publish the AGS alongside the adopted statement of accounts each year.
- 5.4 The government introduced changes to the 2015 Regulations as a consequence of the pandemic to extend the statutory audit deadline for 2020-21 and 2021-22 for all local authorities. The publication date for audited accounts will move from 31 July to 30 September 2021 for all local authority bodies.

6. Human Resource Implications

- 6.1 There are no human resource implications to this report. We will work with the Communications team on any communications issues that arise.

7. Conclusion

- 7.1 During 2021-22, the Council faced continued unprecedented challenges from COVID, with significant and varied operational pressures. In addition, the Future Guildford programme of transformation and re-organisation remained ongoing for part of the year and as part of this the Council underwent further ICT system implementations and development. Against this challenging backdrop of the pandemic alongside organisational transformation, during 2021-22 the Council received three 'partial assurance with improvements required' internal audit reports, which was an improvement from the previous year.

- 7.2 With the pandemic restrictions now ended and the organisational transformation and new systems being embedded, the Council will strive to make significant improvements in its governance framework moving forward. Such improvements will be undertaken in coordination with Waverley Borough Council, where appropriate, as part of the collaboration programme.

8. Background Papers

[Delivering Good Governance in Local Government \(2016\) \(CIPFA/SOLACE\)](#)

[Corporate Governance and Standards Committee 24 March 2022: Item 4 – Internal Audit Progress report \(including the Head of Internal Audit Opinion 2021-22 and Internal Audit Plan 2022-23\)](#)

9. Appendices

Appendix 1: Annual Governance Statement 2021-22

Appendix 2: CIPFA FM Code self-assessment 2021-22

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Annual Governance Statement 2021-22

1. SCOPE OF RESPONSIBILITY

- 1.1. Guildford Borough Council is responsible for ensuring that it conducts its business in accordance with the law and proper standards and that public money is safeguarded, properly accounted for and used economically, efficiently and effectively. The Council also has a duty under the Local Government Act 1999 to make arrangements to secure continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency, and effectiveness.
- 1.2. In discharging this overall responsibility, the Council is responsible for putting in place proper arrangements for the governance of its affairs to facilitate the effective exercise of its functions, including arrangements for the management of risk.
- 1.3. The Council has considered the principles of the CIPFA/SOLACE framework *Delivering Good Governance in Local Government (2016)*, including compliance with the CIPFA publication on *The Role of the Chief Financial Officer in Local Government (2016)* in the preparation of this statement.
- 1.4. This statement explains how the Council has complied with the code and meets the requirements of regulation 4 of the Accounts and Audit Regulations 2015 in relation to internal control.

2. THE PURPOSE OF THE GOVERNANCE FRAMEWORK

- 2.1 The governance framework comprises the systems, processes, culture, and values by which the authority is directed and controlled and the activities through which it accounts to, engages with, and leads the community. It enables the authority to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate, cost-effective services.
- 2.2 The system of internal control is a significant part of that framework and is designed to manage risk to a reasonable level. It cannot eliminate all risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the Council's policies, aims and objectives, to evaluate the likelihood and impact should those risks be realised and to manage those risks efficiently, effectively and economically.
- 2.3 The governance framework has been in place for the year ended 31 March 2022 and up to the date of approval of the statement of accounts.

3. GOVERNANCE FRAMEWORK

- 3.1 The Council is a complex organisation with an appropriately comprehensive governance framework that works in a dynamic environment and keeps its processes under constant review. A description of how the Council puts the

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Appendix 1

principles of good governance, set out in the CIPFA/SOLACE framework into practice is set out in the following table along with recent achievements, developments, and areas for improvement.

Principles of Good Governance

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

Arrangements the Council has for delivering good governance

- Council’s Constitution, includes:
 - Council procedure rules for conduct at meetings
 - financial and procurement procedure rules
 - codes of conduct for Officers and Councillors
 - protocol on decision making by lead councillors
 - Protocol on Councillor/Officer Relations
 - arrangements for dealing with allegations of misconduct by councillors
 - Probity in Planning Councillors’ Handbook
- Induction for new councillors and staff on standards of behaviour expected
- Guidance on use of social media and email signatures issued to councillors
- Staff performance framework includes behavioural framework & behaviour profiles are included within job descriptions
- Declarations of interest made and recorded at meetings
- Register of councillors’ interests maintained
- Register of gifts and hospitality maintained for Councillors and staff
- Anti-Fraud and Corruption Strategy
- Anti-Bribery Policy
- Whistle blowing policy

Recent achievements, developments and areas for improvement

The Corporate Governance and Standards task group has continued to meet during 2021-22 and reported on its progress to the Committee in June 2022.

Principles of Good Governance

Arrangements the Council has for delivering good governance

- Corporate Management Team monitor compliance with laws and council policies
- Officer health and safety group in place to monitor health and safety compliance
- Complaints policy in place
- Customer services manager monitors and reports on complaints performance to corporate management team and CGSC as part of the Corporate Performance Monitoring report
- Corporate Governance and Standards Committee (CGSC) in place whose remit is set out within the Constitution
- Overview and Scrutiny Committee (OSC) review of decision making
- Executive agendas now include as a standing item 'Recommendations made by the Overview and Scrutiny Committee to the Executive', to enable The intention of this document is to collate and track progress of all throughout the year, and to log the Executive decisions on the submitted matters. The Executive's agreed response to the recommendations will be fed back to the Overview and Scrutiny Committee, and relevant officers.
- Procurement strategy adopted in June 2020, policy and toolkit in place, revised procurement procedure rules approved in May 2021
- An officer Corporate Procurement Board (CPB) monitors compliance with the procurement strategy and policy
- All committee reports to Executive and Council require review of legal and financial implications to be completed and signed off by Monitoring Officer (MO) and Chief Finance Officer (CFO)
- Executive Advisory Boards in place to advise Executive on matters of strategic importance to the Council
- Monitoring Officer provisions in place

Recent achievements, developments and areas for improvement

Corporate Procurement Board has met fortnightly throughout 2021-22 to improve governance arrangements around procurement, particularly where exemptions have been applied.

Audit of Procurement in 2021-22 found significant assurance with minor improvement opportunities

Principles of Good Governance

Arrangements the Council has for delivering good governance

Recent *achievements, developments and areas for improvement*

B. Ensuring openess and comprehensive stakeholder engagement

- The Council's vision and priorities are set out in the corporate plan adopted 1 November 2021. Public consultation undertaken on priorities in 2020.
- Consultation policy and community engagement strategy in place which adheres to consultation standards
- Freedom of Information Act performance monitored by corporate management team and CGSC. Log of FOI responses is published on the website
- Online council tax information published
- Transparency information published on website
- Records of decision making maintained and published on website
- Forward programme of committee meeting dates and agenda items published on-line with reporting dates adhered to
- Citizens' panel in place and consulted with
- Active programme of focus groups and surveys undertaken for specific service initiatives
- Active use of social media and on-line tools to engage customers
- Consultation responses published on the Council's website (e.g., Local Plan)
- Recognition of the importance of and active engagement in key strategic partnerships such as Guildford Surrey Board, Health and Wellbeing Board, Local Enterprise Partnership (EM3) and service specific partnerships

Principles of Good Governance

Arrangements the Council has for delivering good governance

Recent achievements, developments and areas for improvement

C. Defining outcomes in terms of sustainable economic, social, and environmental benefits

- Corporate Plan 2021-2025 which sets out the Council’s vision, key themes and priorities
- Performance Monitoring Reports against corporate plan priorities reported to Corporate Management Team and CGSC
- New Programme and project management system in place, and undergoing development
- Community engagement strategy
- Corporate risk register and new risk management strategy agreed April 2022
- Financial risk register in place and used to inform the financial sustainability of the budget and adequacy of the level of reserves
- Monitoring of key performance indicators undertaken by corporate management team
- Committee report template now includes Climate Change/Sustainability Implications
- Business planning process and capital programme development aligned to the corporate plan through the new service planning and project and programme governance framework, bids for funding scored against achievement of corporate plan priorities

Internal audit of performance monitoring in 2021-22 assess as significant assurance with minor improvements which is an improvement from 2020-21 when it was assessed as partial assurance.

Principles of Good Governance

Arrangements the Council has for delivering good governance

Recent *achievements, developments and areas for improvement*

D. Determining the interventions necessary to optimise the achievement of the intended outcomes

- Medium term financial strategy and plan in place, reviewed annually and published as part of the Council's budget book
- Business planning process in place to align financial resources with corporate plan priorities
- New mandate and business case process introduced for new projects and policies
- Business planning guidance for managers in place and reviewed annually
- Scrutiny of the budget and business planning bids by Joint Executive Advisory Board
- Forward Plan maintained on a rolling 12-month basis
- Regular corporate management team and Executive liaison meetings held to discuss strategy
- Directors and senior officers hold regular meetings with Lead Councillors
- Corporate management team hold regular directorate level feedback sessions.
- Service Leaders' group in place.
- Officer Enterprise Portfolio Board in place which monitors the corporate programmes, savings programme and ICT and Digital development programmes.
- Major Projects Portfolio Board in place to monitor the delivery of major projects, with Housing, Capital, transport and Infrastructure and other sub-boards.

Principles of Good Governance

Arrangements the Council has for delivering good governance

Recent achievements, developments and areas for improvement

- Property Review Group in place to review all assets on a rolling programme and optimise property asset utilisation and performance.
- Capital Programme Monitoring Group in place to monitor progress of capital projects, which are not major projects.
- Consequences of COVID Pandemic and the Council’s response monitored regularly by Overview and Scrutiny Committee throughout the year.

New Joint Appointments Committee and Joint Governance Committee being put in place to oversee the Guildford – Waverley collaboration project. Heads of terms of Inter Authority Agreement agreed between the two councils.

E. Developing capacity, including the capability of leadership and the individuals within it

- Organisational development framework includes continuous performance and development reviews of staff through one-to-one meetings and clear job role profiles with behavioural profiles.
- The Constitution sets out the role of statutory officers and the role of the Leader.
- The Council is compliant with CIPFA guidance on the Role of the Chief Finance Officer (CFO).
- Head of Paid Service (HoPS), CFO, and MO are part of the corporate management team and always attend Executive-Management Team Liaison Group and full Executive meetings.
- Professionally trained staff in relevant fields in place and continuing professional development encouraged as part of performance and development framework
- Regular staff development training programme in place
- Active support for staff to obtain external qualifications
- Scheme of delegation and financial procedure rules in place

Financial Procedure Rules still need to be reviewed in 2022-23

Principles of Good Governance

Arrangements the Council has for delivering good governance

- Councillor development steering group in place which develops and implements an active programme of Councillor training
- Achievement of the South East Charter accreditation for Elected Member Development (January 2020)
- Recognition of the importance of and active engagement in key strategic partnerships such as Guildford Surrey Board, Health and Wellbeing Board Local Enterprise Partnership (EM3) and service specific partnerships
- Work with partners through the Local Resilience Forum

F. Managing Risks and performance through robust internal control and strong public financial management

- Internal audit work programme informed by risks
- Internal audit is outsourced, fully resourced and effective
- Compliance with the CIPFA code on managing the risk of fraud and corruption
- Role of the Overview and Scrutiny committee is clearly set out in the constitution and its work programme is developed by the chairman, vice-chairman, and officers and agreed by the committee. Agendas and minutes are published online.
- Compliance with the CIPFA Financial Management code
- Corporate Management Team oversees key governance, data protection and risk management information and receives reports from the health and safety group
- Role of the Corporate Governance and Standards Committee (CGSC) is clearly set out in the Constitution and has an active work programme informed by officers and agreed by the committee. Agendas and minutes are published online.

Recent achievements, developments and areas for improvement

Following partial assurance audit in 2020-21, the revised risk management strategy and framework has been adopted by CGSC in April 2022.

Review of audit committee effectiveness in 2021-22 found significant assurance with minor improvements. In response to the minor audit recommendations the terms of reference are being updated for CGSC and a new annual report to Council will be introduced.

Audit of the Council's compliance with the CIPFA Financial Management Code in 2021-22 found significant assurance with minor improvement opportunities

Principles of Good Governance

Arrangements the Council has for delivering good governance

Recent achievements, developments and areas for improvement

- A summary of internal and external audit reports is reported to CGSC on a regular basis along with annual internal audit opinion
- Progress against audit plan and individual audit recommendations are monitored and reported to CGSC
- The Council has comprehensive data protection policies and a designated data protection officer who monitors compliance with legislation
- Information security risk group, led by the Senior Information Risk Owner in place which reviews the Council's information governance procedures and any necessary improvements
- CGSC receives regular financial monitoring reports
- All projects require a risk register and project board

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

- The Council publishes significant information on its website
- 'Style guide' in place to encourage officers to write reports in plain English
- Annual financial statements include a narrative summary on the Council's performance during the year as well as reporting the financial position
- Effective internal audit function in place which complies with public sector audit standards and the CIPFA statement on the Role of the Head of Internal Audit
- Community engagement strategy in place
- The Council has reaffirmed, and adopted as best practice, the position that all committee reports are made public unless there are unequivocal legal or commercial reasons to the contrary and that where practicable, information within a report which is legally exempt from publication should be isolated from the body of the report as a restricted appendix, with the remainder of the report made available to the public.

The Council does not currently produce a formal annual report; however, the CFO's Narrative Statement in the Council's Statement of Accounts reports the majority of information that an annual report would be expected to cover.

The Council is compliant with the mandatory elements of the Local Government Transparency Code 2015 in respect of the publication of data.

Principles of Good Governance

Arrangements the Council has for delivering good governance

Recent *achievements, developments and areas for improvement*

- All restricted committee reports now clearly and precisely state at the point the agenda is published all of the following:
 - (a) why the content is to be treated as exempt from the access to information publication rules.
 - (b) to whom within the Council the content is restricted
 - (c) when, following a period of exemption, the exempt information can be expected to be made public.
 - (d) details of how the decision to maintain the exemption may be challenged.
- Working group reports and minutes made available to all councillors.
- Executive agendas now include as a standing item 'Recommendations made by the Overview and Scrutiny Committee to the Executive', to enable the Executive to agree a response to any such recommendations promptly and for the recommendations and responses, including progress with implementation, to be tracked throughout the year.

The Corporate Governance Task Group, referred to above, will also be examining proposals to promote transparency and effective communications

4. REVIEW OF EFFECTIVENESS

- 4.1. The Council has responsibility for conducting, at least annually, a review of the effectiveness of its governance framework, including the system of internal control. The review of effectiveness is informed by the work of the senior managers within the authority who have responsibility for the development and maintenance of the governance environment, the Head of Internal Audit's (HoIA) annual report, and by comments made by the external auditors and other review agencies and inspectorates.
- 4.2. The HoIA is required to provide an annual opinion in accordance with Public Sector Internal Audit Standards (PSIAS), based upon and limited to the work performed on the overall adequacy and effectiveness of the Council's risk management, control and governance processes (i.e. the system of internal control). This is achieved through a risk-based programme of work, agreed with Management and approved by the Corporate Governance and Standards Committee, which can provide assurance, subject to the inherent limitations.
- 4.3. The purpose of the HoIA Opinion is to contribute to the assurances available to the Accountable Officer (the Chief Finance Officer) and the Council which underpin the Council's own assessment of the effectiveness of the system of internal control. The opinion does not imply that the HoIA has covered all risks and assurances relating to the Council. The opinion is derived from the conduct of risk-based plans generated from a robust and Management-led Assurance Framework. As such it is one component that the Council takes into account in writing this Annual Governance Statement.
- 4.4. The HoIA Opinion for 2021-22 is one of: '**Partial assurance with improvements required**'. Whilst internal audit have noted robust aspects of and improvements in the Council's system of internal control, for example the number of audits with 'significant assurance with minor improvement opportunities' achieved in 2021-22 in respect of core financial control and governance audits, there were three audits that received 'partial assurance with improvements required' which were Right to Buy (RTB) receipts, safeguarding and income and accounts receivable. The Internal Audit team raised two high priority recommendations in 2021-22 as part of the audit of HRA RTB receipts and Income and Accounts receivable that will require prioritised attention in 2022-23. The two high priority recommendations relate to:
- putting in place a formal policy for RTB receipts setting out roles, responsibilities, accountability and ownership of RTB receipts – this policy was approved by the Executive in February 2022 and therefore the recommendation has now been implemented.
 - Improvement to formal procedures and controls to ensure regular monitoring of outstanding debt and subsequent chasing of customers – this recommendation has also now been implemented.

5. INTERNAL AUDIT STATEMENT

5.1 The HoIA Opinion was presented to the Council’s Corporate Governance and Standards Committee on 24 March 2022 ([see HoIA Opinion](#) which forms part of Appendix 1 of Agenda Item 7). In 2021-22, there were 14 planned pieces of work which were completed. The results of the work carried out in the year to 31 March 2022 are shown in the table below:

Assurance Rating	Number of Audits	
Significant Assurance	0	0%
Significant Assurance with minor improvement opportunities	11	79%
Partial assurance with improvements required	3	21%
No Assurance	0	0%
No Opinion (one-off projects) Value for Money	0	0%
In progress (Inc. fundamental service reviews)	0	0%

5.2 Internal audit reports provide management recommendations designed to address weaknesses in the system of internal control. The outcomes of these audits are reported on a summary basis to the CGSC every quarter giving councillors an opportunity to understand the Council’s compliance with key controls and to discuss any areas of concern with the auditors. We also update councillors on the progress with implementation of recommendations. In 2021-22, Internal Audit raised two high priority recommendations as detailed in paragraph 4.4 above.

5.3 During 2021-22 the Council continued to face unprecedented challenges from COVID, with significant and varied operational pressures. In addition, the Future Guildford programme of transformation and re-organisation continued in the early part of the year, finally completing in August 2021. Against this challenging backdrop of the pandemic alongside organisational transformation, during 2021-22 the Council received three ‘partial assurance with improvements required’ reports however achieved 11 reports with ‘significant assurance with minor improvements’.

6. SIGNIFICANT GOVERNANCE ISSUES AND ACTION PLAN

6.1. This year has continued to be unprecedented for the second year; the Council has undertaken a period of transformational change whilst at the same time responding to the COVID 19 pandemic and continues to face on-going financial pressures. As a result of this challenging environment, it is recognised that although there has been improvement in the governance arrangements in place we are not back to our pre-transformation and pre-COVID high levels of governance. Where we have identified areas for further improvement, we will take the necessary action to implement changes that will further develop our governance framework.

Progress on Governance Issues reported in the 2020-21 Annual GovernanceStatement:

6.2. The significant governance issues arising in 2020-21 and progress made against them are shown in table below:

Area	Actions Agreed	Progress Made
<p>Impact of COVID-19 Pandemic</p>	<p>The government introduced changes to the Accounts and Audit Regulations 2015 as a consequence of the pandemic to extend the statutory audit deadline for 2020-21 and 2021-22 for all local authorities. The publication date for audited accounts will move from 31 July to 30 September 2021 for all local authority bodies</p> <p>The government also made regulations under the Coronavirus Act 2020 to allow councils to conduct meetings and take decisions in ways other than face to face so that decisions can still be made to maintain good governance, and principles of openness and accountability. Remote meetings were then instigated in April 2020 to ensure that transparency and good governance prevailed and also to allow access to the public and press.</p> <p>Procedures were in place to deal with a phased and safe return to work as lockdown restrictions were eased but to also transition the Council to a more agile working policy for the longer term.</p> <p>The continued financial uncertainty regarding government funding was, to a large extent, over-ridden by the financial challenges associated with funding the effects of the COVID-19 pandemic, which created a significant challenge in terms of budget setting and medium-term financial planning.</p>	<p>The accounts for 2020-21 were produced and published on 15 October 2021. The audit of the 2020-21 accounts is still ongoing and is now scheduled for completion in June / July 2022. An update report was presented to Corporate Governance and Standards Committee in April 2022.</p> <p>Remote meetings continued to May 2021 after which face to face and hybrid meetings have been re-instated in line with the end of the temporary regulations.</p> <p>The Council has now produced, adopted and implemented an agile working policy</p> <p>Following concern about a further overspend in 2021-22, an action plan was put in place to return the Council to a balanced or underspent position during the year. Monthly (rather than bi-monthly) financial monitoring was undertaken and will continue for the future.</p>

Area	Actions Agreed	Progress Made
<p>Governance support for GBC Holdings Ltd and North Downs Housing Ltd</p>	<p>Concerns over Finance and Legal involvement in the governance and financial arrangements of the two companies established by the Council. However, the external auditor had acknowledged that the corebusiness processes operated satisfactorily. The Business Plan is currently out of date and is in the process of being reviewed and updated.</p>	<p>The council is continuing to update the Governance arrangements around its companies and this work will continue into 2022-23.</p>
<p>Compliance with the CIPFA financial management code</p>	<p>2020-21 was a 'shadow year' for the implementation of the CIPFA FM Code. As such, an assessment of the extent to which the authority complied with the Code was undertaken by the Director of Resources. The authority is confident that it is generally compliant with the Code but has identified some key areas where improvements could be made</p>	<p>A Further assessment and internal audit of the Council's compliance with the code has been undertaken in 2021-22. The audit found significant assurance with minor improvement opportunities.</p> <p>Financial management training was rolled out to budget managers in 2021-22 with further sessions planned in Q1 2022-23.</p> <p>A review of compliance of the Council with the CIPFA Audit Committee Guidance was undertaken and found significant assurance with minor improvement opportunities</p> <p>A 10-to 30-year budget projection was undertaken as part of the 2022-23 budget process.</p>

Area	Actions Agreed	Progress Made
Risk management	<p>During 2020-21, an internal audit review of risk management found partial assurance with improvements required. The audit recommended introduction of a consistent council-wide risk management framework. It found that there are no central processes or specific guidance mandating how risk should be managed at a local or project level.</p> <p>As a result, the auditors recommended updating the existing 'Risk management strategy and framework' on a more regular basis and communicating this to relevant staff so that there is a clear, consistent approach to risk management. The audit also recommended that a revised risk management framework be implemented; formally devising a plan that unifies the risk management documents, processes and required actions at a corporate and local risk level</p>	<p>A new risk management framework and corporate risk register was agreed by the Corporate governance and Standards Committee in April 2022.</p> <p>Further training on Risk management is being rolled out to staff.</p>

Area	Actions Agreed	Progress Made
Performance Management and Reporting	<p>During 2020-21, an internal audit review of performance management found partial assurance with improvements required. The audit recommended implementation of the internal performance reporting framework through development of the new performance reporting framework – ensuring that there is a clear schedule of KPIs to be reported, including definitions of KPIs, roles and responsibilities for preparation and frequency of reporting. The audit also found a need to improve the collection and quality of data and systems used to calculate some performance indicators.</p>	<p>Performance management framework was fully implemented with regular monitoring reports to CGSC in 2021-22. A further audit in 2021-22 found significant assurance with minor improvement opportunities.</p>
Core Financial Systems	<p>During 2020-21, an internal audit review of core financial systems found partial assurance with improvements required. The audit raised two high priority recommendations related to the availability of evidence to support controls operating. Implementation of Business World coupled with COVID has impacted the availability of the required documentation. Financial records with relevant supporting evidence must be available to demonstrate that the Council has maintained a robust control environment at all times.</p> <p>During 2020-21, the Council has carried out regular payroll reconciliations to ensure that net pay totals are correct and have been reconciled to the payment run summary sheets. However, regular reconciliations of payroll deductions posted into the General Ledger via the payroll control account were not undertaken.</p>	<p>Further audits of the core financial systems in 2021-22 found that the audit recommendations had been implemented and there was significant assurance with minor improvement opportunities with the exception of the Income and Accounts receivable audit which had one high priority recommendation (see below)</p> <p>Regular reconciliation of the payroll deductions to the payroll deductions control account continued to be an issue in 2021-22 but have been resolved in Q1 2022-23.</p>

	BusinessWorld is an integrated Enterprise Resource Planning system and entries into the general ledger via the payroll control account are automatic, so there had been an assumption that reconciliation may not be necessary. Issues recently identified in relation to payroll costing into the general ledger has identified a need	
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- 6.3 In addition, there were a number of follow-up reviews of audits which received partial assurance in 2020-21, which were revisited in 2021-22. The follow up audit revealed that of the recommendations made in the partial assurance audits in the previous year, 6 had been fully implemented, and 13 were not yet fully implemented. These will be subject to further follow up review during 2022-23.

New Governance Issues arising in 2021-22:

Impact of COVID-19 pandemic

- 6.4 An ongoing assessment of the impact of the COVID-19 pandemic on the Council's services, finance and systems was undertaken to ensure good governance in 2021-22 with regular reporting to the Overview and Scrutiny Committee. Many of the governance challenges from 2020-21 have been resolved but the pandemic and recovery from the pandemic continues to pose challenges to the financial position of the council.

Compliance with CIPFA Financial Management (FM) Code

- 6.5 2021-22 was the first full year of implementation of the CIPFA FM Code. An updated assessment of the extent to which the authority complies with the Code has been undertaken by the Director of Resources and an Internal Audit of the Council's compliance and its self-assessment has been undertaken. The internal audit found significant assurance with minor improvement opportunities. The authority is confident that it is compliant with the Code but has identified some areas where improvements could be made as follows:
- (a) The self-assessment should be reported to Corporate management team and the Corporate Governance and Standards Committee alongside the Annual Governance Statement.
 - (b) The Council could benefit from a formal external financial resilience assessment
 - (c) Financial benchmarking reports should be reported to Councillors on an annual basis
 - (d) The Council's asset management framework, policy and guidance should be updated along with introducing a formal asset management plan.
 - (e) The Council could consider additional reporting on value for money to members of the public
 - (f) The Council should consider using the IFAC/PAIB appraisal guidance set out in

'Project and Investment Appraisal for Sustainable Value creation: Principles in project and Investment Appraisal (2013) in is project and performance management framework.

Financial Systems and Processes

- 6.6 During 2021-22, an internal audit review of Income and Accounts receivable found partial assurance with improvements required. The audit raised two recommendations, one of which was a high priority recommendation related to the lack of formal procedures and controls to ensure regular monitoring of outstanding debt and subsequent chasing of customers.
- 6.7 An internal audit of HRA Right to buy Receipts during 2021-22 found partial assurance with improvements required. The audit raised 7 recommendations, one of which was high priority and relates to the lack of formal policy that sets out roles, responsibilities, accountability and ownership throughout the process of monitoring and reporting on the spend of RTB receipts.

Safeguarding

- 6.8 An internal audit of safeguarding during 2021-22 found partial assurance with improvements required. The audit raised 7 recommendations, five of which were medium priority.

Guildford – Waverley Collaboration

- 6.9 In July 2021 Guildford and Waverley Councils agreed to collaborate and explore partnership working across the two councils with a view to cutting costs and protecting local services. The Councils agreed to share a Joint Management Team comprising the Chief Executive, Directors, and Heads of Service with a view to exploring further collaboration subject to a business case to do so. The Councils established a joint working group of Councillors to examine the various finance, HR, property, assets, governance, risk and termination considerations for the partnership and drafted Heads of Terms (HoTs) for an Inter-Authority Agreement. The HoTs were approved by both Councils in April 2022. The Inter-Authority Agreement is currently being drafted in accordance with the HoTs.
- 6.10 The Councils have also established a Joint Governance Committee to oversee the governance arrangements for inter-authority working, specifically to undertake periodically a formal review of
- (i) the inter-authority agreement (at least once every 12 months), ensuring it continues to be fit for purpose and recommending to both Full Councils any changes required; and
 - (ii) the collaboration risk assessment (at least once every 6 months), reviewing current and target impact and likelihood scores and making any changes to the list of risks and mitigating actions
- 6.11 The Joint Management Team is currently under consultation and is likely to be appointed and in place by October 2022.

7. **ASSURANCE SUMMARY**

- 7.1 Good governance is about running things properly. It is the means by which the Council shows it is taking decisions for the good of the people of our area in an equitable and open way. It recognises the standards of behaviour that support good decision-making: collective and individual integrity, openness and honesty. It is the foundation for the delivery of good quality services and fundamental to showing that public money is well spent.
- 7.2 During 2021-22, the Council faced unprecedented on-going challenges from COVID, with significant and varied operational pressures. In addition, the Future Guildford programme of transformation and re-organisation remained ongoing for part of the year and completed in August 2021. As part of this the Council has undertaken further system development and implementations, most notably going live with a new customer relationship management system, introducing a new income manager module of BusinessWorld and bank reconciliation module. Against this challenging backdrop of the pandemic alongside organisational transformation, during 2021-22, the Council received three 'partial assurance with improvements required' reports, this is an improvement from 2020-21 however there is further improvement to be made.
- 7.3 We confirm, to the best of our knowledge and belief, that this Statement provides an accurate and fair view.

Signed:

Leader of the Council on behalf of Guildford Borough Council

Signed:

Joint Chief Executive on behalf of Guildford Borough Council

Assessment of Compliance against the Financial Management Code March 2022

Author: Claire Morris, Director of Resources

NFAN = No further action necessary

Key Questions	Yes/No	Commentary	Possible Improvement Actions	Action Responsibility	Due date
A. Leadership team are able to demonstrate that the services provided by the authority are Value for Money					
• Does the authority have a clear and consistent understanding of what value for money means to it and to its leadership team?	Partially	In year-budget monitoring and outturn reports to Corporate Management team and Corporate Governance and Standards Committee assess performance against the budget, and include recommended actions to address any material variations to budget.	Value for money statement to be included in budget reports and annual CFO foreword to the accounts	Director of resources	Feb-23
• Does the authority have suitable mechanisms in place to promote value for money at a corporate level and at the level of individual services?	Yes	Corporate plan and priorities adopted by Council in 2021. Each service has an individual service plan to support service delivery and achievement of the corporate plan. The council undertakes regular performance monitoring reporting of key performance indicators linked to the delivery of its corporate & service plan priorities. Performance monitoring reports are reported to CMT and CGSC on a quarterly basis.	Continue to develop service planning and performance monitoring processes, including by onboarding onto the Verto system to increase transparency of service delivery and performance.	Strategy and Communications Manager	Sep-22
• Is the authority able to demonstrate the action that it has taken to promote value for money and what it has achieved?	Yes	The authority has in place appropriate arrangements for internal and external audit. External auditors provide annual assurance that Value for Money is achieved, through their external VFM opinion. Overview and scrutiny committee and Executive advisory boards provide robust challenge both pre-and post decision making to Executive. Equality impacts of decisions are considered as part of Executive reports and Equality impact assessments are carried out where changes are proposed. Engagement with service users and public consultation undertaken in relation to key service changes.	Value for money implications (economy, efficiency, effectiveness and equitable) to be explicitly considered as part of the financial implications section of Executive reports as part of decision making process	Director of Resources and Lead Finance Specialist	Mar-23
		Financial and procurement rules in place as part of the council's constitution and included contract management arrangements. Risk management arrangements and framework currently being updated.	Risk management framework to be finalised, rolled out and embedded.	Strategy and Communications Manager	Jun-22
		LGA peer reviews undertaken in 2018 both corporately and for planning. Annual benchmarking information of council service costs is obtained and reviewed by the finance team. Full council review undertaken as part of future guildford transformation programme between 2019 and 2021.	consider reporting the benchmarking reports to CGS committee as part of an annual VFM report?	Director of Resources	Mar-23
B. Compliance with the Role of the Chief Finance Officer in Local Government					
• Is the authority's CFO a key member of the leadership team, involved in, and able to bring influence to bear on, all material business decisions?	yes	CFO is active member of CMT and actively involved in strategic decision making. CFO reports directly to the Joint Chief Executive.	NFAN	NFAN	NFAN
• Does the CFO lead and champion the promotion and delivery of good financial management across the authority?	yes	Authority has a comprehensive constitution (incorporating financial & procurement procedure rules) in place which incorporates the role and responsibilities of the CFO. Further additional financial guidance and procedure notes are on the intranet. Implementation of new ERP system in 2020-21 and continued development in 2021-22 has significantly improved arrangements for financial control (eg, no-PO, no-Pay, greater automation of key processes and greater ability for budget managers to access their budgets and self serve). Training on BusinessWorld undertaken as part of system implementation. CFO developed and leads the savings strategy and oversees the council's savings programme. Training on the Cipfa financial management code undertaken in feb 2022 for finance team and service leaders.	Further training programme 'finance for non-finance managers' to be run in 2022-23 for service/ budget managers with refreshed emphasis of self service via BusinessWorld	Lead finance specialist	Sep-22
		All formal reports to all committees include review by the CFO or a member of the finance team who comment on the financial implications and risks.	Finance pages on intranet need a refresh following BusinessWorld introduction	Lead finance specialist	Sep-22
• Is the CFO suitably qualified and experienced?	yes	CFO & Deputy CFO are fellows of CIPFA with many years experience and undertake regular CPD. The CFO signs the annual Statement of Accounts to certify her responsibilities.	NFAN	NFAN	NFAN

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Key Questions	Yes/No	Commentary	Possible Improvement Actions	Action Responsibility	Due date
<ul style="list-style-type: none"> Is the finance team suitably resourced and fit for purpose? 	yes	Finance team structure was reviewed and updated as part of Future Guildford. Team is now fully staffed with suitably skilled and experienced individuals as per the role profiles for each role. Further training on local government finance and accounts closure undertaken in feb 2022. Various team members undertake CPD as per the requirements of their qualifications.	Ensure personal development plans in place for finance team.	Lead finance specialist	Sep-22
C. The leadership team demonstrates in its actions and behaviours responsibility for governance and internal control					
<ul style="list-style-type: none"> Does the leadership team espouse the Nolan principles? 	yes	Council has a constitution in place that is regularly reviewed, setting out how the authority operates including a comprehensive scheme of delegation. The Constitution incorporates a staff and councillor code of conduct which has recently been reviewed and incorporates the Nolan Principles. A Member Register of interests is in place and pecuniary interests are required to be declared at the start of each decision making committee. In addition as part of the annual accounts each year, Councillors and senior officers are obliged to complete an annual related party transaction disclosure which asks officers and councillors to declare any interests that may give rise to an RPT. The organisational behavioural framework is in place to espouse high standards of governance and internal control in all officer job role descriptions. Interests declared by Officers are held on HR files and a central gifts and hospitality register for officers is in place.	NFAN	NFAN	NFAN
<ul style="list-style-type: none"> Does the authority have in place a clear framework for governance and internal control? 	Yes	The Council has a clear constitution in place available on its website which sets out the governance structure, terms of reference of committees, requirements for conduct at meetings and a scheme of delegation of various decisions both to committees and to officers. The Council has Executive Advisory Boards in place for pre-decision engagement and scrutiny and an Overview and Scrutiny committee in place for post decision scrutiny. In addition there is a Corporate Governance and Standards Committee. Each board/committee has terms of reference set out in the constitution and defined membership which is reviewed at each Selection Council meeting. The ToR's of the Corporate Governance and Standards Committee incorporate the role of an audit committee. Lead Councillors are regularly questioned at Overview and Scrutiny Committee.	NFAN	NFAN	NFAN
<ul style="list-style-type: none"> Has the leadership put in place effective arrangements for assurance, internal audit and internal accountability? 	Partially	The Council has an outsourced internal audit contract in place with KPMG which incorporates the role of the Head of Internal Audit, which is compliant with Public Sector Internal Audit Standards. Internal audit plans, summary audit findings reports and Head of Internal Audit Opinion is reported to the Corporate Governance and Standards Committee (CGSC). Internal audit undertook a review of the Corporate Governance and Standards Committee against the CIPFA Audit Committee guidance during 2021-22 and found that there was significant assurance with minor improvements.	Implementation of the minor improvements outlined in the audit committee effectiveness internal audit report	Democratic Services manger	22-Sep
		An internal audit of risk management during 2020 found partial assurance with significant improvements. We are developing a new risk management framework which was approved by CGSC in April 2022.	Implementation of the audit recommendations in the Risk Management audit report.	Strategy and communications manager	Jun-22
		The Council is externally audited on an annual basis and any audit actions are followed up. The council has undertaken Peer challenge reviews with the LGA in 2018.	NFAN	NFAN	NFAN

Key Questions	Yes/No	Commentary	Possible Improvement Actions	Action Responsibility	Due date
<ul style="list-style-type: none"> Does the leadership team espouse high standards of governance and internal control? 	yes	As above, codes of conduct and register of interests are in place and codes of conduct are consistent with the Nolan principles and the latest recommendations from the Committee on Standards in Public Life. Members of the leadership team are required on taking office, to confirm that they agree to comply with the relevant codes of conduct. The leadership team actively engage with both internal and external audit, overview and scrutiny committee, and corporate governance and standards committee. Consultation with relevant stakeholders is made prior to decision-making where appropriate and required. Consultation on new policies, plans and strategies is undertaken where appropriate for example the council consulted on its new corporate plan 2021 to 2025 and also consulted on its priorities for spending prior to the 2021 budget. Professional advisers or employees at to help inform decision making processes where necessary. Option appraisals are undertaken in major decisions and projects particularly where service delivery is affected (for example, the recent review of day care services) or major capital projects are proposed. The Council has a new Project and Programme Governance process which requires an options appraisal on all significant projects. Significant service changes such as the implementation of savings programmes are treated as projects.	NFAN	NFAN	NFAN
<ul style="list-style-type: none"> Does the leadership team nurture a culture of effective governance and robust internal control across the authority? 	yes	The leadership team seek to comply with new codes of practice as they are issued by relevant public or professional bodies for example the new CIPFA capital and treasury management code. The Council participates in various awards schemes such as the purple flag scheme and the green flag scheme. All internal audit reviews and external audit recommendations are responded to appropriately and reported to CGSC. The council's organisational behaviour framework rewards good governance behaviour and officers are held to account against the framework as part of their performance monitoring process.	NFAN	NFAN	NFAN
D. The authority applies the CIPFA/SOLACE Delivering Good Governance in Local Government: Framework (2016)					
<ul style="list-style-type: none"> Has the authority sought to apply the principles, behaviour and actions set out in the framework to its own governance arrangements? 	yes	The Annual Governance Statement demonstrates how GBC has achieved good governance and complied with the 'CIPFA/SOLACE Delivering Good Governance in LG Framework 2016'. The AGS is reviewed and updated annually and considered and approved by CSGC. The annual governance statement sets out in detail how the authority complies with each of the core principles within the Delivering Good Governance Framework and sets out actions for improvement where improvement is required. The AGS is signed by the Leader and Joint Chief Executive.	NFAN	NFAN	NFAN
<ul style="list-style-type: none"> Does the authority have a robust assurance process to support its AGS? 	yes	The AGS is agreed by Members of the Corporate Governance and Standards Committee (CGSC) and Executive, subject to external audit, and published as part of the annual Statement of Accounts.	NFAN	NFAN	NFAN
<ul style="list-style-type: none"> Does the authority have in place a suitable local code of governance? 	yes	The Council's local code of governance is set out within its constitution, risk and performance management frameworks as documented within the AGS.	A separate local code of governance will be developed to bring together all the separate guidance. The code will be approved by the CGSC.	Monitoring Officer	Mar-23
E. The financial management style of the authority supports financial sustainability					
<ul style="list-style-type: none"> Does the authority have in place an effective 		The CFO is an active member of the leadership team. The Financial procedure rules as set out within the councils constitution provide an effective framework of financial accountability. The Council adopted a new Service planning and performance monitoring system in 2020-21. Each service (including the finance service) is required to do a service plan which is subject to continual review and reporting to directors throughout the year. Investment and efficiencies set out in the service plan form part of the annual budget report.	The financial procedure rules that form part of the constitution need to be reviewed and updated following recent restructures. This is scheduled for 2022-2023, following which training will need to be roled out to managers and budget holders to ensure that they understand their roles and responsibilities.	Lead finance specialist	Sep-22
		Budget Strategy is set out in the Budget Assumptions report agreed by Executive. The Council also has an Executive approved Savings Strategy and Council approves the medium term financial strategy as part of the budget process.	NFAN	NFAN	NFAN

Key Questions	Yes/No	Commentary	Possible Improvement Actions	Action Responsibility	Due date
framework of financial accountability?	yes	As part of Future Guildford Transformation (completed 2018 to 2021) we have completed transformed the Council and implemented a new full ERP system, Unit 4 BusinessWorld (BW). BW allows full accrual and commitment accounting and holds a comprehensive scheme of delegation from having named cost centre managers through to team managers, service managers and directors in the system. All cost centre managers have access to plan their budget for the following year and to monitor performance against budget on the system. Further development was undertaken to BW to implement Income Manager and Bank Reconciliation.	NFAN	NFAN	NFAN
		Both Financial monitoring and corporate performance monitoring reports are reported to CMT and CGSC.	Financial literacy of some budget managers still needs development. Further training to be provided on budget and financial management.	Lead finance specialist	Sep-22
<ul style="list-style-type: none"> Is the authority committed to continuous improvement in terms of the economy, efficiency, effectiveness and equity of its services? 	yes	The Council commissioned a value for money review ahead of the 2019-20 budget to help the Council assess the need for Future Guildford transformation project and its business case. The value for money review was reported to council in February 2019. The Council has various plans and policies in place to achieve value for money however this has not been brought together in an over arching value for money strategy or statement. The financial implications section of committee reports should cover value for money however this could be more explicit. The programme and project management framework requires a business case for projects which includes an assessment of value for money as part of the financial and economic section of the business case for the project.	A short value for money statement should be developed and included within the annual budget report. The template for committee reports should be updated to include an explicit section on value for money which is a credit to the financial implications section.	Director of resources	Feb-23
		The Council subscribes to and uses benchmarking reports from LGFutures which looks at unit costs and income compared to similar authorities nationally and also CIPFA nearest neighbours.	The output of benchmarking could be reported to CMT/ councillors on an annual basis as part of a value for money report.	Director of resources	Feb-23
<ul style="list-style-type: none"> Does the authority's finance team have appropriate input into the development of strategic and operational plans? 	yes	The Council's finance team are key enablers responsible for helping to review service plans and priorities and project mandates under the councils programme and project management framework. All committee reports are required to have the financial implications assessed by the finance team prior to reporting to committee. Members of the finance team or included within various project boards and working groups across the council.	NFAN	NFAN	NFAN
<ul style="list-style-type: none"> Do managers across the authority possess sufficient financial literacy to deliver services cost-effectively and to be held accountable for doing so? 	yes	Financial literacy of some budget managers still needs development.	Further training to be provided on budget and financial management.	Lead finance specialist	Sep-22
<ul style="list-style-type: none"> Has the authority sought an external view on its financial style, for example through a process of peer review? 	yes	LGA peer review was undertaken in 2018 which included a peer review of finance. KPMG undertook an internal audit of the Council's compliance with the CIPFA financial management code in 2021-2022. The internal audit found that there is significant assurance with minor improvement opportunities.	Implementation of the minor improvements outlined in the internal report.	Director of resources	Feb-23
<ul style="list-style-type: none"> Do individuals with governance and financial management responsibilities have suitable delegated powers and appropriate skills and training to fulfil these responsibilities? 	yes	Financial management responsibilities are set out within the financial procedure rules in the Councils constitution. New procurement strategy and updated procurement rules were adopted in 2020-21.	as above further training required.	Lead finance specialist	Sep-22
F. The authority has carried out a credible and transparent financial resilience assessment					

Key Questions	Yes/No	Commentary	Possible Improvement Actions	Action Responsibility	Due date
<ul style="list-style-type: none"> Has the authority undertaken a financial resilience assessment? 	partially	The External Auditors, Grant Thornton undertook a value for money review on the 2019 budget and recommendations have been implemented. Which incorporated key aspects of a financial resilience assessment and concluded the budget was produced using robust arrangements and realistic assumptions. However, the Council has not undertaken an explicit external assessment of financial resilience. The Council maintains a long term 5 to 30 year budget forecast, based on prudent assumptions, growth projections in the local plan, implications of capital programme and long term inflation outlook, to demonstrate its long term financial resilience and sustainability. The 4 year medium term forecast is updated at least annually and submitted to Full Council in February each year. The CFO undertakes sensitivity analysis on the MTFP and reports this as well as the long-term financial sustainability assessment as part of the CFO report to Budget Council. In addition, a review and commentary of the CIPFA financial resilience index is included in both the CFO report to the Budget and also the CFO foreword in the statement of accounts.	Consider the need to undertake a formal external financial resilience assessment in 2021-2022 or 2022-23	Director of resources	Feb-23
		The Capital and Investment Strategy covers a 5 year medium term plan horizon and is updated and reported to Council annually. The strategy is consistent with the medium term financial plan.	NFAN	NFAN	NFAN
		The Council has an asset management strategy and framework in place although this was developed in 2018 and need to review.	The asset management strategy and framework to be updated and reported to councillors.	Head of asset management	Feb-23
		A financial risk register is submitted annually to Full Council containing details of significant financial risks faced by the Council, and how these are mitigated/managed along with an assessment of the level of reserves in comparison to the risks. The risk register informs the CFO's Section 25 LGA 2003 Statement on robustness of estimates and adequacy of reserves.	NFAN	NFAN	NFAN
		A savings strategy is in place. The savings strategy incorporates a review of all operational assets. The CFO chairs the savings programme board which oversees the implementation of savings plans.	NFAN	NFAN	NFAN
<ul style="list-style-type: none"> Has the assessment tested the resilience of the authority's financial plans to a broad range of alternative scenarios? 	yes	Sensitivity analysis is undertaken as part of the budget setting process and reported to council as part of the CFO's report on the budget.	NFAN	NFAN	NFAN
<ul style="list-style-type: none"> Has the authority taken appropriate action to address any risks identified as part of the assessment? 	yes	A savings strategy is in place to address the medium term budget gap and is being monitored through the savings programme board.	NFAN	NFAN	NFAN
G. The authority understands its prospects for financial sustainability in the longer term and has reported this clearly to members					
<ul style="list-style-type: none"> Does the authority have a sufficiently robust understanding of the risks to its financial sustainability? 	yes	The Council's corporate plan was reviewed and updated following the elections in May 2019. The corporate plan was adopted in 2021 following a delay caused by Covid. The Council's financial strategy through the service planning process is to support delivery of the corporate plan and its priorities the council's capital and investment strategy is heavily linked to the priorities set out in the council's corporate plan when capital expenditure and investment decisions are undertaken officers are required to demonstrate how such investment meets the corporate plan priorities. Executive and CMT are aware of long term threats to financial sustainability and working with a partner authority on further collaboration.	NFAN	NFAN	NFAN

Key Questions	Yes/No	Commentary	Possible Improvement Actions	Action Responsibility	Due date
<ul style="list-style-type: none"> Does the authority have a strategic plan and long-term financial strategy that adequately address these risks? 	yes	A long term financial strategy and was put in place as part of the 2022 budget process this is linked to the longer term 20 to 30 year budget forecast and sets out overall parameters within which the council will operate financial. A financial risk register is in place to address the core financial risks faced by the council this is reported to council as part of the budget report and is used to assess the adequacy of the level of reserves.	NFAN	NFAN	NFAN
<ul style="list-style-type: none"> Has the authority sought to understand the impact on its future financial sustainability of the strategic, operational and financial challenges that it might face (eg using a technique such as scenario planning)? 	no	The Council has a corporate plan in place but it has not undertaken scenario planning techniques to articulate different versions of the future and as such a financial plan based on a different scenarios has not yet been produced.	Consider the need to undertake scenario planning to determine distinct but different visions of the council's future using PESTLE Analysis and scenarios to be used to develop updated MTFP	CMT	Feb-23
<ul style="list-style-type: none"> Has the authority reported effectively to the leadership team and to members its prospects for long-term financial sustainability, the associated risks and the impact of these for short and medium-term decision making? 	partially	Prospects for longer financial sustainability are articulated in the CFO report on the budget but will need updating if scenario planning is undertaken.	NFAN	NFAN	NFAN
H. The authority complies with the CIPFA Prudential Code for Capital Finance in Local Authorities					
<ul style="list-style-type: none"> Has the authority prepared a suitable capital strategy? 	yes	Capital and Investment strategy prepared and submitted to Council annually for approval as part of the Budget covers 5 years. The strategy is compliant with the prudential code and sets our all required prudential indicators as well as a number of local indicators. A new Programme and Project management framework was introduced in 2020-21 and has continued to develop with regular reporting during 2021-22.	Continue development of the PPMframework	Strategy and communications manager	Feb-23
<ul style="list-style-type: none"> Has the authority set prudential indicators in line with the Prudential Code? 	yes	Pis are included in the capital and investment strategy.	NFAN	NFAN	NFAN
<ul style="list-style-type: none"> Does the authority have in place suitable mechanisms for monitoring its performance against the prudential indicators that it has set? 	yes	Regular financial monitoring reports in year to CMT and Corporate Governance and Standards Committee incorporate capital monitoring and treasury monitoring. Capital Outturn report is also presented to Executive and CGSC for approval.	NFAN	NFAN	NFAN
I. The authority has a rolling multi-year medium-term financial plan consistent with sustainable service plans					
<ul style="list-style-type: none"> Does the authority have in place an agreed medium-term financial plan? 	yes	The Council has a rolling 4-year MTFP which is reported to Council each Feb with the annual budget report.	NFAN	NFAN	NFAN
<ul style="list-style-type: none"> Is the medium-term financial plan consistent with and integrated into relevant service plans and its capital strategy? 	yes	The MTFP takes into account growth / savings arising from corporate plan and service plans and revenue implications of the capital programme.	NFAN	NFAN	NFAN
<ul style="list-style-type: none"> Has the medium-term financial plan been prepared on the basis of a robust assessment of relevant drivers of cost and demand? 	yes	At a district council the drivers of cost are mainly population / households and this is taken into account along with relevant legislative changes and future changes. Sensitivity analysis is carried out on the MTFP forecasts. Sensitivity analysis takes into account demand for core services for which we generate fees and charges income such as parking.	NFAN	NFAN	NFAN
<ul style="list-style-type: none"> Has the medium-term financial plan been tested for resilience against realistic potential variations in key drivers of cost and demand? 			NFAN	NFAN	NFAN

Key Questions	Yes/No	Commentary	Possible Improvement Actions	Action Responsibility	Due date
<ul style="list-style-type: none"> Does the authority have in place a suitable asset management plan that seeks to ensure that its property, plant and equipment including infrastructure assets contribute effectively to the delivery of services and to the achievement of the authority's strategic aims? 		Asset management strategy and framework in place with annual maintenance programme. Is currently being refreshed. Plans in place to do a full operational asset review in 2021-22 as part of asset management service plan and Savings strategy.	The asset management strategy and framework to be updated and reported to councillors.	Head of asset management	Feb-23
J. The authority complies with its statutory obligations in respect of the budget setting process					
<ul style="list-style-type: none"> Is the authority aware of its statutory obligations in respect of the budget-setting process? 	yes	Comprehensive budget report and council tax demand resolution presented to Council in February each year. Council tax demand set before 11th March each year. Report sets out I+E estimates (incl contingencies), use of reserves and overall balances on reserves. Projections for the medium term also included. CFO report sets out the Section 25 statement on robustness of estimates and adequacy of reserves. Core assumptions used in the budget are also set out along with growth / savings. Balanced budget for 2021-22 and savings strategy in place to try to balance the budget over the MTFP period. FM code training provided to budget managers in February 2022.	NFAN	NFAN	NFAN
<ul style="list-style-type: none"> Has the authority set a balanced budget for the current year? 	yes	Yes. Balanced budgets set for 2021-22 and 2022-23. Emergency budget introduced in 2020-21 due to COVID but did not cover emergency savings programme due to the nature of the emergency & need to introduce new services. COVID emergency budget proposed use of reserves to cover the pandemic emergency. Councillors advised to rebuild reserves in 2021-22 and 2022-23.	NFAN	NFAN	NFAN
<ul style="list-style-type: none"> Is the authority aware of the circumstances under which it should issue a Section 114 notice and how it would go about doing so? 	yes	CFO is aware of circumstances where she would need to issue a S114 and how to do so. An informal expenditure freeze was agreed in 2021-22 to manage an in year overspend, minimise spending and protect reserves.	NFAN	NFAN	NFAN
K. The budget report includes a statement by the chief finance officer on the robustness of the estimates and a statement of the adequacy of the proposed financial reserves					
<ul style="list-style-type: none"> Does the authority's most recent budget report include a statement by the CFO on the robustness of the estimates and a statement of the adequacy of the proposed financial reserves? 	yes	Section 25 statement is in the CFO report which is appendix 1 to the report. includes specific commentary on robustness of estimates and adequacy of reserves. Budget report is subject to review by Joint EAB Budget Working Group, Joint EAB and Executive before being presented to Council. Full details regarding assumptions made are included in the budget report. Assumptions include key areas such as staff pay, pensions, service demand, capital programme impact, MRP and interest, government funding and savings plans. Guidance from professional advisors is taken into account in the capital and investment strategy report.	NFAN	NFAN	NFAN
<ul style="list-style-type: none"> Does this report accurately identify and consider the most significant estimates used to prepare the budget, the potential for these estimates being incorrect and the impact should this be the case? 	yes	Section 25 statement is in the CFO report which is appendix 1 to the report. Sensitivity analysis undertaken on key estimates as part of budget process and included within the CFO report.	Include commentary on historical TAX collection rates in the budget assumptions	Director of Resources	Feb-23
<ul style="list-style-type: none"> Does the authority have sufficient reserves to ensure its financial sustainability for the foreseeable future? 	yes	Budget report is accompanied by a financial risk register which is used to assess the sufficiency of the level of reserves to meet the operating demands of the council. CFO Report covers whether reserves are adequate to meet risks.	NFAN	NFAN	NFAN

Key Questions	Yes/No	Commentary	Possible Improvement Actions	Action Responsibility	Due date
<ul style="list-style-type: none"> Does the report set out the current level of the authority's reserves, whether these are sufficient to ensure the authority's ongoing financial sustainability and the action that the authority is to take to address any shortfall? 	yes	Key reserves and commentary on why they are held is set out in the CFO report. MTF Policy sets out the conditions under which the authority would use reserves eg, planned investment, capital projects, change programmes and unexpected events.	NFAN	NFAN	NFAN
L. The authority has engaged where appropriate with key stakeholders in developing its long-term financial strategy, medium-term financial plan and annual budget					
<ul style="list-style-type: none"> How has the authority sought to engage with key stakeholders in developing its long-term financial strategy, its medium-term financial plan and its annual budget? 	yes	Budget consultation carried out in 2020 ahead of 2021-22 budget. It was a public consultation with engagement from citizens panel and undertaken externally by recognised market research agency. Results of the consultation identified spending priorities and were used to help develop the savings strategy and were reported to Council. Further stakeholder engagement undertaken by key services particularly where service changes are proposed as a result of savings strategy. Stakeholder analysis and engagement done on some projects but not all.	NFAN	NFAN	NFAN
<ul style="list-style-type: none"> How effective has this engagement been? 	partially	results of consultation used to inform decisions and spending priorities. Public support for spending reductions and changes not always forthcoming regardless of how much engagement is undertaken.	repeat communication about reasons why savings are required	Director of Resources	Feb-23
<ul style="list-style-type: none"> What action does the authority plan to take to improve its engagement with key stakeholders? 		consistent application and feedback	Stakeholder analysis to be undertaken consistently across capital and savings projects. Feedback on how results of engagement have been used to be provided in decision reports.	CMT	Feb-23
M. The authority uses an appropriate documented option appraisal methodology to demonstrate the value for money of its decisions					
<ul style="list-style-type: none"> Does the authority have a documented option appraisal methodology that is consistent with the guidance set out in IFAC/PAIB publication Project and Investment Appraisal for Sustainable Value Creation: Principles in Project and Investment Appraisal? 	Partially	The new Programme and Project governance framework requires a mandate to be prepared for all significant projects or service changes. This includes options appraisal. Option appraisals should be more detailed and considered further at Strategic business case and outline business case stages. Option appraisal doesn't follow a consistent methodology to be assessed against a consistent set of criteria or documentation. NPV analysis is not always undertaken on capital projects	Need a standardised methodology and guidance on undertaking options appraisal (see below)	NFAN	NFAN
<ul style="list-style-type: none"> Does the authority offer guidance to officers as to when an option appraisal should be undertaken? 	Partially	Capital and Investment strategy requires significant corporate projects are required to carry out options appraisals in line with HMTreasury green book and an NPV options analysis to be undertaken but there is no guidance on how it should be undertaken.	Use of Sustainable Value Creation: Principles in Project and Investment Appraisal (2013) or CIPFA guidance Option Appraisal: A Practical Guide for Public Service Organisations(2017) to be used and incorporated within capital and investment strategy and PPM Governance framework.	Lead finance specialist	Feb-23
<ul style="list-style-type: none"> Does the authority's approach to option appraisal include appropriate techniques for the qualitative and quantitative assessment of options? 	Partially	Options appraisals have been undertaken on significant capital projects and programmes using external professional advice. There is no standard methodology in place.	capital and investment strategy to be updated to incorporate cost-benefit analysis, NPV and IRR.	Lead finance specialist	Feb-23
<ul style="list-style-type: none"> Does the authority's approach to option appraisal include suitable mechanisms to address risk and uncertainty? 	Partially	business case templates include risk analysis section	impact of risk and uncertainty to be improved at project level through use of costed risk registers.	Lead finance specialist	Feb-23
<ul style="list-style-type: none"> Does the authority report the results of option appraisals in a clear, robust and informative manner that gives clear recommendations and outlines the risk associated with any preferred option(s)? 	Partially	Results are reported at summary level where full options appraisal has been undertaken.	formalise how output of options appraisal is reported through business case template as part of PPM governance framework	Strategy and communications manager	Feb-23

Key Questions	Yes/No	Commentary	Possible Improvement Actions	Action Responsibility	Due date
N. The leadership team takes action using reports, enabling it to identify and correct emerging risks to its budget strategy and financial sustainability					
<ul style="list-style-type: none"> Does the authority provide the leadership team with an appropriate suite of reports that allow it to identify and to correct emerging risks to its budget strategy and financial sustainability? 	yes	CMT and CGSC receive regular financial monitoring reports which incorporates revenue, capital and treasury management monitoring across both general fund and HRA. It now also includes debt monitoring. Variances over £20k are explained. Corrective action to address the variance however, needs to be more clearly articulated in reports. The reports focus on forecasts of outturn and so are forward looking to the end of the year. Where corrective action requires a virement or supplementary estimate over amounts set out in the constitution then a report is submitted to Executive or Council.	Financial monitoring reports to detail actions to be taken to address variances and to monitor risks on the financial risk register.	Lead finance specialist	Feb-23
<ul style="list-style-type: none"> Do the reports cover both forward and backward-looking information in respect of financial and operational performance? 	partially	Planning assumptions are mainly inflation tax base etc so monitoring against them is not deemed necessary unless there is a significant variance. Divergence from interest rate assumptions is reported for treasury. Progress in implementing savings strategy currently overseen by the savings strategy steering group but is not formerly reported as part of monitoring reports. Since Jan 2021, CMT and CGSC also receive corporate performance monitoring reports show performance against a range of indicators which have been set out to assess the achievement of the Council's corporate plan priorities. The report however are backward looking but this is deemed appropriate at this time as at District Council's we are not subject to the same demand led service activity as say, a county council.	Progress on achieving savings to also be reported in either financial monitoring reports or to CMT when it sits as enterprise portfolio board.	Lead finance specialist	Feb-23
<ul style="list-style-type: none"> Are there mechanisms in place to report the performance of the authority's significant delivery partnerships such a contract monitoring data? 	yes	Performance of key contracts such as GLive and Leisure management are submitted to CMT and Overview and Scrutiny committee on annual basis.	NFAN	NFAN	NFAN
<ul style="list-style-type: none"> Are the reports provided to the leadership team in a timely manner and in a suitable format? 	yes	Financial monitoring to CMT now monthly and quarterly to CGSC. Performance monitoring quarterly to CMT/CGSC. Staff surveys are undertaken as necessary and results reported to CMT.	NFAN	NFAN	NFAN
<ul style="list-style-type: none"> Is the leadership team happy with the reports that it receives and with its ability to use these reports to take appropriate action? 	yes	positive feedback received and amendments made where necessary.	NFAN	NFAN	NFAN
O. The leadership team monitors the elements of its balance sheet which pose a significant risk to its financial sustainability					
<ul style="list-style-type: none"> Has the authority identified the elements of its balance sheet that are most critical to its financial sustainability? 	yes	Key aspects of balance sheet management are reported as follows: · Loans, investments and cash are monitored through the regular financial monitoring reports to CMT / CGSC which incorporates treasury management · Expenditure on non-current assets is monitored through the capital programme monitoring (part of the financial monitoring reports) · Key Pls on debtors and creditors payment are monitored through service and corporate performance monitoring · Level of reserves are monitored and reported as part of the budget and outturn reports. Movement in reserves are monitored as part of the financial monitoring reports to CMT / CGSC. Aged debt analysis is also now included within the financial monitoring reports.	Regular performance and financial monitoring of the Council's companies is currently not undertaken. This should be an activity reported to Exec Shareholder and Trustee Committee.	Director of Resources	Feb-23
<ul style="list-style-type: none"> Has the authority put in place suitable mechanisms to monitor the risk associated with these critical elements of its balance sheet? 	yes	Risk management framework currently being updated	Regular reporting against corporate risks to be considered	Strategy and communications manager	Feb-23
<ul style="list-style-type: none"> Is the authority taking action to mitigate any risks identified? 	yes	through financial monitoring reports	NFAN	NFAN	NFAN

Key Questions	Yes/No	Commentary	Possible Improvement Actions	Action Responsibility	Due date
<ul style="list-style-type: none"> Does the authority report unplanned use of its reserves to the leadership team in a timely manner? 	yes	through financial monitoring reports. Unplanned use of reserves, if it were to happen would require a supplementary estimate and therefore be reported to the Executive.	NFAN	NFAN	NFAN
<ul style="list-style-type: none"> Is the monitoring of balance sheet risks integrated into the authority's management accounts reporting processes? 	yes	through financial monitoring reports	NFAN	NFAN	NFAN
P. The chief finance officer has personal responsibility for ensuring that the statutory accounts provided to the local authority comply with the Code of Practice on Local Authority Accounting in the United Kingdom					
<ul style="list-style-type: none"> Is the authority's CFO aware of their responsibilities in terms of the preparation of the annual financial statements? 	yes	CFO is fully aware of responsibilities and signs the statement of responsibilities set out in the statement of accounts each year. CFO always undertakes a review of the accounts and provides feedback to the Lead Finance Specialist prior to approval.	NFAN	NFAN	NFAN
<ul style="list-style-type: none"> Are these responsibilities included in the CFO's role description, personal objectives and other relevant performance management mechanisms? 	yes	The Job Description of the Resources Director includes that the role occupant is the Section 151 officer and has accountability for ensuring that the statutory role is fulfilled. The description includes the Council must be statutorily compliant on all financial matters and that the Council is compliant with legislation concerning the management of its finances.	NFAN	NFAN	NFAN
<ul style="list-style-type: none"> Have the authority's financial statements hitherto been prepared on time and in accordance with the requirements of the Code of Practice on Local Authority Accounting in the United Kingdom? 	mostly	The Council has always adhered to statutory deadlines on the preparation of accounts up to 2020-21 and has always had an unqualified audit opinion from the external auditors. The accounts are prepared in accordance with the code of practice and key accountants involved in their preparation undertake regular professional development and training with CIPFA to ensure knowledge is kept up to date. Accounts for 2020-21 were delayed beyond deadline due to COVID impact, change of finance system and finance team resource levels, as a consequence the accounts audit is still on going, but the accounts for 2021-22 are targeted to be on time. Team is fully staffed and trained for 2021-22.	closedown and production of 2021-22 accounts by statutory deadline	Lead finance specialist	Jul-22
Q. The presentation of the final outturn figures and variations from budget allow the leadership team to make strategic financial decisions					
<ul style="list-style-type: none"> Is the authority's leadership team provided with a suitable suite of reports on the authority's financial outturn and on significant variations from budget? 	yes	GF Revenue, HRA and Capital and Investment Outturn reports are provided annually to CMT, CGSC and Executive. Capital outturn report goes on to full Council. Format of the reports is similar to the regular financial monitoring reports presented throughout the year. Cost drivers aren't analysed in the report but this is not felt appropriate at a D&B.	NFAN	NFAN	NFAN
<ul style="list-style-type: none"> Is the information in these reports presented effectively? 	yes	Leadership team have online access to BusinessWorld in order to drill down into either directorate figures (but need training).	NFAN	NFAN	NFAN
<ul style="list-style-type: none"> Are these reports focused on information that is of interest and relevance to the leadership team? 	yes	Outturn reports are more relevant than the statutory accounts and follow the format of in year financial monitoring.	Report progress against savings targets in financial monitoring reports and outturn reports?	Lead finance specialist	Mar-23
<ul style="list-style-type: none"> Does the leadership team feel that the reports support it in making strategic financial decisions? 	yes		NFAN	NFAN	NFAN

Corporate Governance and Standards Committee Report

Ward(s) affected: All

Report of Strategic Services Director

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Date: 28 July 2022

Protocol for Informal Presentations to Councillors relating to Development

Executive Summary

The Council often receives approaches from external parties who are generally commercial developers wishing to present early development concepts to councillors as a type of consultation exercise. Such presentations are mutually beneficial and allow councillors to understand proposals well before the pre-planning application phase. On occasion, the Council itself might be the developer or working in partnership with one of those parties. The Council's existing Probity in Planning Handbook is silent on the matter of commercial presentations.

As the Local Planning Authority, it is important for the Council to demonstrate full transparency regarding such presentations to both reassure the public there are no 'behind doors agreements' and to protect councillors with regard to probity and proper practice. It is also important that every presentation is organised and delivered in the same way so as to assure equality of opportunity to present by third parties. Helpfully, a protocol can be shared with a developer so that the Council's requirements are clearly understood by all in advance.

Consequently, a draft protocol has been drawn up under the supervision of the Corporate Governance Task Group to set out how all requests from third parties can be received and organised. The draft protocol, as a member approved document, also provides guiding principles for officers and councillors to turn to when it is considered that it would be inappropriate for a commercial presentation to take place. A copy of the draft Protocol is attached as **Appendix 1** to this report.

Depending upon the Committee's consideration, the protocol might be either a standalone document or perhaps more suitably as an annexe to the Probity in

Planning Handbook which is itself presently under review by the Corporate Governance Task Group. If approved by the Committee as a standalone document the protocol would be presented to the Executive for approval on 25 August; however, if approved as an annex to the Handbook the protocol would, in addition to Executive consideration, be submitted to Full Council on 11 October together with the outcome of the review of the Handbook, for final approval.

Recommendation to Committee:

The Committee is asked to review the draft protocol, make comments and indicate if it should be a standalone document or an annex to the Probity in Planning Handbook.

Reason(s) for Recommendation:

To provide guidance on how to deal with requests from external parties to make commercial presentations to councillors in respect of developments well in advance of the pre-planning application stage.

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

1. Purpose of Report

1.1 This report presents the work of the Corporate Governance Task Group which has produced a draft protocol for the Committee to consider.

2. Strategic Priorities

2.1 Our values - we will ensure that our councillors and staff uphold the highest standards of conduct.

3. Background

3.1 It is important that the process and procedures relating to councillor involvement in pre-application and pre-decision discussions on proposed developments are clearly understood by councillors, officers, and the public and that such discussions are subject to good governance.

3.2 In September 2021, the Strategic Services Director and the Service Delivery Director raised a concern that there was no one point of contact for developers and no agreed procedure to be followed for commercial presentations to councillors. At the time, requests were being made to individual councillors and the directors themselves with varying arrangements being made.

3.3 Democratic Services officers were consulted, and it was proposed that the Chairman of the Corporate Governance Task Group be approached with regard to developing a protocol.

- 3.4 With the agreement of the Chairman, the protocol was added to the Task Group's work programme.
- 3.5 The Corporate Governance Task Group is a cross-party group reporting to the Corporate Governance and Standards Committee, made up of the following councillors:
- Councillor Deborah Seabrook (Chair)
Councillor Nigel Manning
Councillor Ramsey Nagaty
Councillor Will Salmon
Councillor James Walsh
Julia Osborn (co-opted parish representative on the Corporate Governance and Standards Committee)
Murray Litvak, (co-opted independent member of the Corporate Governance and Standards Committee)
- 3.6 Other councils have adopted similar commercial presentation protocols and the draft attached at **Appendix 1** is a model version that has been adapted by the Task Group as suitable for Guildford. Please see the 'Background Papers' section for other examples.

4. Consultations

- 4.1 The Corporate Governance Task Group members have consulted on the draft protocol as it was developed via the political groups.
- 4.2 The Executive has been consulted by email, and an early draft, together with the comments of the Strategic Services Director and Service Delivery Director, was considered by the Executive/Management Team Liaison Group. Their comments, which were incorporated into a re-drafted version of the Protocol, were referred back to the Task Group on 19 July 2022, for further consideration.

5. Key Risks

- 5.1 The risk for the Council as the Planning Authority is that an application later in the application process could be challenged unless all presentations are evaluated and organised following good governance.
- 5.2 Individually, councillors should understand the principles of probity in planning, adhere to [Section 25 of the Localism Act 2011](#) and not pre-determine their position.

6. Financial Implications

- 6.1 There are no financial implications arising from this report.

7. Legal Implications

- 7.1 There is no legal requirement to have a protocol, but it is considered good practice to have one. The purpose of the protocol would be to mitigate the risk of a future challenge during the planning application stage.

8. Human Resource Implications

- 8.1 Aside from a requirement for the appropriate officers to attend an additional evening session, there are no HR implications arising from this report.

9. Equality and Diversity Implications

- 9.1 There are no relevant equality and diversity implications arising from this report.

10. Climate Change/Sustainability Implications

- 10.1 There are no relevant equality and diversity implications arising from this report.

11. Summary of Options

- 11.1 The Committee is advised that the matter of commercial presentations ought to be addressed somewhere in planning guidance as a matter of good governance. The Committee is invited to take a view as to whether this should be as a separate protocol or as a section (or annex) in a revised Probity in Planning Handbook.
- 11.2 The Corporate Governance Task Group agree that the Handbook should be the overarching document setting out guidance on planning procedures and roles and responsibilities for councillors and officers who are involved in planning discussions, plan making and determining planning applications. It could be argued therefore that the protocol should be referenced in the Handbook and appended to it.

12. Conclusion

- 12.1 Currently the Council's Probity in Planning Handbook is silent on the matter of commercial presentations. The Handbook is under review by the Task Group and a section might be included to cover this matter. However, a separate protocol that can easily be accessed and shared with councillors and developers would be advantageous.
- 12.2 The guiding principal in the decision to adopt a protocol might be what would a member of the general public think regarding the integrity of the way the Council operates. A protocol adopted by the Council would engender trust and transparency in its relationships with commercial

operators. Similarly, the protocol would demonstrate the professionalism and organisation with which the Council responds to early enquiries from commercial developers.

13. Background Papers

[PART 5 - Section 9 - Protocol on Presentations of Planning Development Proposals by Prospective Deve.pdf \(blaby.gov.uk\)](#)

[Protocol for pre-application and pre-decision Member Engagement Briefing | www.wirral.gov.uk](#)

14. Appendices

Appendix 1: Draft Protocol for Informal Presentations to Councillors relating to Development

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Protocol for Informal Presentations to Councillors relating to Development

A protocol to clarify the role of third-party informal presentations to the Council and to provide guidance to third parties and councillors on attending such informal presentations that **do not form part of any formal planning application, and which do not fall within the formal Application process and Pre-Application process.**

In the event of conflict between this protocol and the Councillor Code of Conduct or the Councillors' Handbook, (**the Codes**) the Code/Handbook shall take precedence.

PROTOCOL

Scope

1. This protocol covers any request made by a third party to make an **informal presentation** to councillors. A third party may also include the Council when acting as a developer, and/or landowner.
2. This Protocol seeks to establish clear guidance to third parties and the Council in respect of requests for and the presentation of third-party informal presentations to councillors, and to promote an environment of openness and transparency.

Informal Presentation Request

3. A request by a third party to make an informal presentation of information shall be made in writing to the relevant director setting out the reason(s) for the proposed presentation, the subject matter, and any other relevant information.
4. The director may agree or refuse the request or may agree to elements of the proposed presentation. Alternatively, the director may refer the request to the Executive or lead councillor (as appropriate to the proposal) together with any advice from the Monitoring Officer, to agree or to refuse the request or to agree to elements of it.

Refusal of Request

5. When a request is refused, the relevant director taking that decision will set out the reasons for the refusal, and provide the decision and reasons to the third party

Acceptance of Request

6. The relevant director shall provide a copy of this protocol to the third party with the decision that the informal presentation may proceed.

The Presentation

7. When a request is agreed the informal presentation shall proceed in accordance with the following rules:

The third party

- 7.1 The third party will:
 - a. arrange the platform/venue and time of the meeting, at no cost to the Council. The date and time to be agreed by the relevant director.

- Presentations will, generally, be convened in the evening and recorded wherever possible for those councillors that are unable to attend.
- b. provide any presentation materials to the relevant director at least **5 working days** in advance
 - c. invite all councillors via email: councillors@guildford.gov.uk
 - d. keep a record of attendance at the presentation.
 - e. ensure notes of what is said at the presentation are taken and circulated to the relevant director for comment within 5 days of the presentation and once agreed will share them with all councillors.
 - f. ensure that the presentation is for information purposes only and will not lobby any councillor(s) for support.

The Council

- 7.2 The Council will:
- a. distribute any presentation materials to Councillors at least **2 working days** in advance of the informal presentation.
 - b. ensure that at least one planning officer and one senior officer, from the Joint Management Team, shall be present during the informal presentation.
 - c. ensure that no councillor will be involved in making a presentation as a representative of the third party or otherwise.
 - d. require all councillors to disclose any interests in the matter, in accordance with the Councillors' Code of Conduct, before the presentation starts, and all disclosures made will be recorded as part of the notes referred to in (7.1 (e)) above.

All parties

- 7.3 All Parties will:
- a. ensure that all those present understand that the presentation does not form part of the Council's decision-making process and that the process of debate and determination of any matter arising will be undertaken in accordance with the Council's normal procedures.
 - b. ensure that those present understand that Councillors may ask questions for clarification purposes. Should any view(s) be expressed by any councillor(s) at the informal presentation, it will not bind them, nor the Council, to any decision in respect of any subsequent planning application that may be submitted in respect of the development proposal.

This Protocol is to be reviewed on or before two years of the date of its adoption.

Corporate Governance and Standards Committee Report

Ward(s) affected: n/a

Report of Strategic Services Director

Author: John Armstrong, Democratic Services and Elections Manager

Tel: 01483 444102

Email: john.armstrong@guildford.gov.uk

Date: 16 June 2022

Corporate Governance and Standards Committee – 12 month rolling Work Programme

Executive Summary

The Committee is asked to consider its 12 month rolling work programme, which is set out in Appendix 1.

Recommendation to Committee

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

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 September 2022

Subject	Details of decision to be taken	Decision to be taken by	Contact Officer
Financial Monitoring 2022-23 Period 4 (April to July 2022)	To note the results of the Council's financial monitoring for the period April to July 2022	Corporate Governance and Standards Committee	Victoria Worsfold 01483 444834
Capital and Investment Outturn Report 2021-22	To submit any comments to full Council for determination.	Council: 11 October 2022 On the recommendation of: Corporate Governance and Standards Committee Executive: 25 August 2022	Victoria Worsfold 01483 444834
Revenue Outturn Report 2021-22	To submit any comments to the Executive.	Executive: 27 October 2022 On the recommendation of: Corporate Governance and Standards Committee	Victoria Worsfold 01483 444834
Housing Revenue Account Final Accounts 2021-22	To submit any comments to the Executive	Executive: 27 October 2022 On the recommendation of: Corporate Governance and Standards Committee	Victoria Worsfold 01483 444834
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 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 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 2022)	Corporate Governance and Standards Committee	Ciaran Ward 01483 444072
Future of Internal Audit	To agree an internal audit provider with effect from 1 April 2023	Council: 11 October 2022 On the recommendation of: Corporate Governance and Standards Committee	Claire Morris 01483 444827

CORPORATE GOVERNANCE AND STANDARDS COMMITTEE: 12 MONTH ROLLING WORK PROGRAMME

Subject	Details of decision to be taken	Decision to be taken by	Contact Officer
Monitoring of S.106 Contributions	To note the six-monthly monitoring report on S.106 Contributions	Corporate Governance and Standards Committee	Rosie Trussler 01483 444463
The Council's Constitution	To review and update Financial Procedure Rules	Council: 6 December 2022 On the recommendation of: Corporate Governance and Standards Committee Executive: 27 October 2022	Victoria Worsfold 01483 444834

17 November 2022

Subject	Details of decision to be taken	Decision to be taken by	Contact Officer
Planning Appeals	To monitor the Council's performance at appeals against refusal of planning permission by the Planning Committee.	Corporate Governance and Standards Committee	Daniel Ledger 01483 444612
Financial Monitoring 2022-23: Period 6 (April to September 2022)	To note the results of the Council's financial monitoring for the period April to September 2022	Corporate Governance and Standards Committee	Victoria Worsfold 01483 444834
Summary of internal audit reports (April to October 2022)	To consider the summary of internal audit reports and progress on the internal audit plan for April to October 2022	Corporate Governance and Standards Committee	Neil Hewitson (KPMG) 0207 311 1791
Corporate Risk Register	To consider the six monthly review of the Corporate Risk Register	Corporate Governance and Standards Committee	Yasmine Makin 01483 444070

CORPORATE GOVERNANCE AND STANDARDS COMMITTEE: 12 MONTH ROLLING WORK PROGRAMME

19 January 2023

Subject	Details of decision to be taken	Decision to be taken by	Contact Officer
Capital and investment strategy (2023-24 to 2026-27)	To comment on various recommendations to the Executive and Council	Council: 8 February 2023 On the recommendation of: Corporate Governance and Standards Committee Executive: 26 January 2023	Victoria Worsfold 01483 444834
Financial Monitoring 2022-23 Period 8 (April to November 2022)	To note the results of the Council's financial monitoring for the period April to November 2022	Corporate Governance and Standards Committee	Victoria Worsfold 01483 444834
Summary of Internal Audit Reports (April to December 2022)	To consider the summary of internal audit reports for the period April to December 2022.	Corporate Governance and Standards Committee	Neil Hewitson (KPMG) 0207 311 1791

CORPORATE GOVERNANCE AND STANDARDS COMMITTEE: 12 MONTH ROLLING WORK PROGRAMME

(Wednesday) 15 March 2023

Subject	Details of decision to be taken	Decision to be taken by	Contact Officer
Annual report of the Monitoring Officer regarding misconduct allegations	(1) To note the cases dealt with; and (2) To advise the Monitoring Officer of any areas of concern upon which they would like further information and/or further work carried out.	Corporate Governance and Standards Committee	Stephen Rix 01483 444991
Financial Monitoring 2022-23 Period 10 (April 2022 to January 2023)	To note the results of the Council's financial monitoring for period April 2022 to January 2023	Corporate Governance and Standards Committee	Victoria Worsfold 01483 444834
Summary of Internal Audit Reports (April 2022 to February 2023)	To consider the summary of internal audit reports for the period April 2022 to February 2023, and the draft 2023-24 internal audit plan and draft annual report, including head of internal audit opinion.	Corporate Governance and Standards Committee	Neil Hewitson (KPMG) 0207 311 1791
Gender Pay Gap Report 2023	To note the Council's gender pay gap report	Corporate Governance and Standards Committee	Francesca Chapman 01483 444014
Planning Appeals	To monitor the Council's performance at appeals against refusal of planning permission by the Planning Committee.	Corporate Governance and Standards Committee	Daniel Ledger 01483 444612

NB: No meeting has been fixed for this Committee in April 2023 as it falls within the Pre-Election Period

CORPORATE GOVERNANCE AND STANDARDS COMMITTEE: 12 MONTH ROLLING WORK PROGRAMME

June 2023 (date to be confirmed)

Subject	Details of decision to be taken	Decision to be taken by	Contact Officer
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 put in the next 12 months and appoint councillors to the groups	Corporate Governance and Standards Committee	John Armstrong 01483 444102
Freedom of Information Compliance - Annual Report 2022-23	To consider the annual report for 2022-23 on the Council's performance in dealing with Freedom of Information requests.	Corporate Governance and Standards Committee	Ciaran Ward 01483 444072
Monitoring of S.106 Contributions	To note the six-monthly monitoring report on S.106 Contributions	Corporate Governance and Standards Committee	Rosie Trussler 01483 444463
External Audit Plan and Audit Update and Fee Letter 2022-23	To approve the external audit plan for 2022-23, and to note the content of the External Auditor's update report and make any appropriate comments. To consider the planned audit fee.	Corporate Governance and Standards Committee	Claire Morris 01483 444827
Corporate Risk Register	To consider the six-monthly review of the Corporate Risk Register	Corporate Governance and Standards Committee	Yasmine Makin 01483 444070
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 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 01483 444008
Audit Report on the Certification of Financial Claims and Returns 2021-22: Housing Benefit Subsidy and Pooling Housing Capital Receipts	To note the position regarding the certification of financial claims and returns for 2021-22	Corporate Governance and Standards Committee	Belinda Hayden 01483 444867

CORPORATE GOVERNANCE AND STANDARDS COMMITTEE: 12 MONTH ROLLING WORK PROGRAMME

July 2023 (date to be confirmed)

Subject	Details of decision to be taken	Decision to be taken by	Contact Officer
Capital and Investment Outturn Report 2022-23	To submit any comments to the Executive, prior to determination by full Council.	Council: October 2023 On the recommendation of: Corporate Governance and Standards Committee Executive: August 2023	Victoria Worsfold 01483 444834
Revenue Outturn Report 2022-23	To submit any comments to the Executive.	Executive: August 2023 On the recommendation of: Corporate Governance and Standards Committee	Victoria Worsfold 01483 444834
Housing Revenue Account Final Accounts 2022-23	To submit any comments to the Executive	Executive: August 2023 On the recommendation of: Corporate Governance and Standards Committee	Victoria Worsfold 01483 444834
Financial Monitoring 2023-24 Period 2 (April/May 2023)	To note the results of the Council's financial monitoring for the period April/May 2023	Corporate Governance and Standards Committee	Victoria Worsfold 01483 444834
Summary of Internal Audit Reports April to June 2023	To consider the summary of internal audit reports for the period April to June 2022.	Corporate Governance and Standards Committee	To be confirmed
Annual Governance Statement 2022-23	To adopt the Council's Annual Governance Statement 2022-23	Corporate Governance and Standards Committee On the recommendation of: Executive: July 2023	John Armstrong 01483 444102

CORPORATE GOVERNANCE AND STANDARDS COMMITTEE: 12 MONTH ROLLING WORK PROGRAMME

Unscheduled

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 01483 444834
Final 2020-21 audited statement of accounts	To approve the 2020-21 Statement of Accounts	Corporate Governance and Standards Committee	Victoria Worsfold 01483 444834
2021-22 Audit Findings Report: Year ended 31 March 2022	To note the external auditor's findings and management's response in the Action Plan	Corporate Governance and Standards Committee	Victoria Worsfold 01483 444834
Final 2021-22 Audited Statement of Accounts	To approve the 2021-22 Statement of Accounts	Corporate Governance and Standards Committee	Victoria Worsfold 01483 444834
External Audit Plan and Audit Update and Fee Letter 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 01483 444827
	To consider the planned audit fee.		
Interim audit report on progress with the outstanding matters identified by KPMG in their follow-up reviews.	To consider the interim report as requested by the Committee on 24 March 2022	Corporate Governance and Standards Committee	Claire Morris 01483 444827

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