

16 March 2021

Committee Audit and Governance Committee

Date Wednesday, 24 March 2021

Time of Meeting 2:00 pm

This is a remote meeting in accordance with the Local Authorities and Police and Crime Panels (Coronavirus) (Flexibility of Local Authority and Police and Crime Panel Meetings) (England and Wales) Regulations 2020.

Members of the public will be able to view this meeting whilst it is in session by clicking on the link that will be available on the [Agenda publication](#) page immediately prior to the commencement of the meeting.

Agenda

1. ANNOUNCEMENTS

2. APOLOGIES FOR ABSENCE AND SUBSTITUTIONS

To receive apologies for absence and advise of any substitutions.

3. DECLARATIONS OF INTEREST

Pursuant to the adoption by the Council on 26 June 2012 of the Tewkesbury Borough Council Code of Conduct, effective from 1 July 2012, as set out in Minute No. CL.34, Members are invited to declare any interest they may have in the business set out on the Agenda to which the approved Code applies.

4. MINUTES

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To approve the Minutes of the meeting held on 16 December 2020.



	Item	Page(s)
5.	AUDIT AND GOVERNANCE COMMITTEE WORK PROGRAMME To consider the Audit and Governance Committee Work Programme.	9 - 15
6.	STATEMENT OF ACCOUNTING POLICIES To approve the accounting policies to be used during the preparation of the 2020/21 financial statements.	16 - 32
7.	MONITORING OF SIGNIFICANT GOVERNANCE ISSUES To consider the monitoring report on the Significant Governance Issues identified in the Annual Governance Statement and to review progress against the actions.	33 - 37
8.	CORPORATE RISK REGISTER To consider the risks contained within the Corporate Risk Register and assurance that the risks are being effectively managed.	38 - 58
9.	TEWKESBURY GARDEN TOWN - ASHCHURCH BRIDGE PROJECT To consider the project update information and to review progress against the planned mitigations and actions.	59 - 65

DATE OF NEXT MEETING
WEDNESDAY, 21 JULY 2021
COUNCILLORS CONSTITUTING COMMITTEE

Councillors: C M Cody, L A Gerrard, P A Godwin, D W Gray, H C McLain (Vice-Chair), P D McLain, H S Munro, V D Smith (Chair) and P E Smith

Substitution Arrangements

The Council has a substitution procedure and any substitutions will be announced at the beginning of the meeting.

Recording of Meetings

In accordance with the Openness of Local Government Bodies Regulations 2014, please be aware that the proceedings of this meeting may be recorded.

TEWKESBURY BOROUGH COUNCIL

**Minutes of a Meeting of the Audit and Governance Committee held remotely on
Wednesday, 16 December 2020 commencing at 2:00 pm**

Present:

Chair
Vice Chair

Councillor V D Smith
Councillor H C McLain

and Councillors:

C M Cody, P A Godwin, D W Gray, P D McLain, H S Munro and P E Smith

A&G.34 ANNOUNCEMENTS

- 34.1 The Chair advised that the meeting was being held under the emergency provisions of the Coronavirus Act 2020 and, specifically, the Local Authorities and Police and Crime Panels (Coronavirus) (Flexibility of Local Authority and Police and Crime Panel Meetings) (England and Wales) Regulations 2020. The meeting was being broadcast live via the internet, it was not being recorded by the Council but, under the usual transparency rules, it may be being recorded by others.

A&G.35 APOLOGIES FOR ABSENCE AND SUBSTITUTIONS

- 35.1 Apologies for absence were received from Councillor L A Gerrard. There were no substitutions for the meeting.

A&G.36 DECLARATIONS OF INTEREST

- 36.1 The Committee's attention was drawn to the Tewkesbury Borough Code of Conduct which was adopted by the Council on 26 June 2012 and took effect from 1 July 2012.
- 36.2 There were no declarations of interest on this occasion.

A&G.37 MINUTES

- 37.1 The Minutes of the meeting held on 4 November 2020, copies of which had been circulated, were approved as a correct record.

A&G.38 AUDIT AND GOVERNANCE COMMITTEE WORK PROGRAMME

- 38.1 Attention was drawn to the Audit and Governance Committee's work programme, circulated at Pages No. 7-12, which Members were asked to consider.
- 38.2 The Head of Corporate Services advised that the internal audit team had been redeployed to help with the administration of business grants so, in terms of the internal audit monitoring report proposed for March, this was unlikely to happen. Internal audit work remained suspended and, depending on the status of the team, it may not be achievable to set up a new plan for April – September 2021. In addition, the Internal Audit Quality Assurance and Improvement Programme due for consideration in March may have to be deferred. In light of the annual update on safeguarding arrangements being considered at the current meeting rather than in July 2020 when originally programmed, it maybe that the annual reporting would be amended from July each year to December each year but the Head of Community Services would be consulted in that regard. Finally, Members were advised that, in the absence of an internal audit opinion, a management assurance report would be provided in March or July to indicate how risks and the internal control environment had been managed during the COVID-19 Pandemic.
- 38.3 The Chair thanked the Head of Corporate Services for his update and indicated that he understood the crucial work the Internal Audit team was undertaking on business grants. Accordingly, it was

RESOLVED That the Audit and Governance Committee Work Programme be **NOTED**.

A&G.39 ANNUAL AUDIT LETTER 2019/20

- 39.1 Attention was drawn to Grant Thornton's annual audit letter for 2019/20, circulated at Pages No. 13-27, which summarised the key findings arising from the work that had been carried out for the year ended 31 March 2020. Members were asked to consider the annual audit letter.
- 39.2 The representative from Grant Thornton explained that the report was provided annually following the conclusion of all audit work and summarised the work taken in response to the audit opinion, the majority of the report covered things that had already been presented to the Committee but she made particular reference to Page No. 15 which set out the key elements of the work of external audit including materiality; financial statements opinion; whole of government accounts; use of statutory powers; value for money arrangements; and certification. Pages No. 17-20 detailed the significant risks identified for Tewkesbury Borough Council and the work done against those. Pages No. 23 and 24 covered the value for money risk reporting. Pages No. 25 and 26 confirmed the final proposed fees for audit which included an additional amount which had been in the audit plan, the majority of which was due to work undertaken as a direct result of the impact of the COVID-19 Pandemic. There had also been additional technical work for two adjustments that had been identified in the accounts and the additional fee for that recognised the time taken to undertake the work and consult with colleagues where necessary.
- 39.3 The Chair thanked the representative for her report. He appreciated the extra work that had been undertaken throughout this difficult year and that additional costs had been kept as low as possible. In terms of 'raising the bar', a Member questioned whether this was set by materiality and if that had not changed why the underlying amount of work had changed. In addition, he questioned whether something unexpected had been found in the pensions valuation audit. In response, the Grant Thornton representative explained that raising the bar was something that had been at the forefront of auditors minds; the Financial Reporting Council (FRC) had

reviewed the work Grant Thornton did and had found that whilst it provided safe opinions there was more that could be done. The work was not specifically set just around materiality but, whilst that may not have changed, the methods by which information was tested had changed so there were additional elements to be taken into account. Greater testing provided more assurance to the Council. In terms of pensions work, the McCloud judgement had put in additional liabilities to pensions and that work was above what had been involved when the scale fee had been submitted – again, this followed FRC recommendations. The scale fees were set a long time ago and this was one of the reasons the Redmond Review had been looking at audit fees and ensuring they actually covered the resources which were now needed to undertake audits.

39.4 In response to a query as to whether the additional £7,000 in external audit fees was reasonable, the Head of Finance and Asset Management advised that, in the circumstances, he did feel they were reasonable and in fact they had been greatly reduced by Grant Thornton.

39.5 Accordingly, it was

RESOLVED That the Grant Thornton Annual Audit Letter 2019/20 be
NOTED.

A&G.40 MONITORING OF SIGNIFICANT GOVERNANCE ISSUES

40.1 The report of the Borough Solicitor, circulated at Pages No. 28-32, attached, at Appendix 1, a table which incorporated the significant governance issues identified in the Council's Annual Governance Statement and the action to be taken to address them. Members were asked to consider the information set out in the Appendix and to review the progress against the actions.

40.2 The Borough Solicitor indicated that the Annual Governance Statement had been approved by the Audit and Governance Committee at its meeting on 4 November 2020, and the table at Appendix 1 advised of progress on the specified actions by 1 December 2020 to enable the Committee to monitor progress on them as required. Three of the actions had deadlines in 2021 but progress on them was documented. One of the actions – Administration of Discretionary Housing Payments – had been due for completion in December 2020 following internal audit recommendations. Whilst two elements had been progressed limited progress had been made on the independent verification check due to resources being redeployed to support the COVID-19 response – that would be picked up in quarter three as long as resources allowed.

40.3 Accordingly, it was

RESOLVED That the progress against actions in terms of significant governance issues be **NOTED.**

A&G.41 COUNTER FRAUD UNIT UPDATE

41.1 The report of the Head of Finance and Asset Management, circulated at Pages No. 33-38, provided the Committee with assurance over the counter fraud activities of the Council. Members were asked to note the report and make its comments as necessary.

41.2 The Counter Fraud Unit Manager advised that the report provided the six monthly update against the work plan and Members were reminded that the plan was likely to change as a consequence of the workstreams created by the COVID-19 Pandemic. The Counter Fraud Unit had been supporting those workstreams in relation to fraud risk and abuse, most significantly in relation to the business grants – this would continue, as required, as more grant schemes were implemented;

currently eight transactions were being reviewed to verify eligibility. As a dedicated investigatory support service, the Counter Fraud Unit undertook a wide range of enforcement and investigation work according to the requirements of each partner Council; this included criminal investigation and prosecution support for enforcement teams, investigations into staff/Member fraud and corruption, or tenancy and housing fraud investigation work. Prosecutions for fraudulent attempts had also been discussed but the team was mindful that in quarter one of next year it would get the national fraud data for checking. A summary of the reactive work of the Counter Fraud Unit was provided at Paragraph 2.3 of the report and included Council Tax Reduction Scheme activities as well as the commencement of a review of the housing list.

- 41.3 A Member noted that, in terms of the work on the housing list, of 147 matches, eight applicants had been removed; he questioned whether this was higher due to the COVID-19 Pandemic or if that was a normal amount to find. In response, the Counter Fraud Unit Manager advised that the national data matching exercise was a huge piece of work that was done annually. The Council Tax checks were also done annually but the housing list checks were carried out every other year. The numbers were usually around the same for all of the partner Councils and the number of anomalies were also similar; this was a really good data cleansing exercise. The COVID-19 grants work was obviously a new exercise and would be a significant piece of work due to the number of grants paid nationally. Referring to the case heard in the Magistrates Court in respect of a fraudulent claim for Council Tax support, a Member questioned who covered the costs for the action. In response, the Counter Fraud Unit Manager advised that this was dealt with by the Crown Prosecution Service as it was a joint case with the Department for Work and Pensions. However, the Counter Fraud Unit always put in a schedule for investigatory costs and asked for them to be paid – usually the minimum amount of costs was agreed if it was a capital fraud as the person was on benefits. In response to a query regarding the charity exemption review, the Counter Fraud Unit Manager advised that this was to ensure the rules about the value of charitable goods in stores versus what was being sold were being adhered to as that dictated the amount of relief applied.

- 41.4 The Chair thanked the Counter Fraud Unit for its work at this difficult time and, it was

RESOLVED That the Counter Fraud Unit update be **NOTED**.

A&G.42 ANNUAL UPDATE ON THE COUNCIL'S SAFEGUARDING ARRANGEMENTS

- 42.1 The report of the Head of Community Services, circulated at Pages No. 39-75, provided the Committee with an update on how the Council was fulfilling its safeguarding responsibilities and Members were asked to consider the content of the annual report as well as to note the Section 11 assurance submission.
- 42.2 In introducing the report, the Head of Community Services explained that there had been significant changes to the landscape of children's safeguarding in recent years and the report and appendix set out the arrangements for the Council and how it fulfilled its duties in terms of both children and adult safeguarding as well as the new methodology for Councils in providing assurance of safeguarding; Appendix 2 showed the old reporting system, Appendix 3, the new arrangements and Appendix 4 set out the actual submission for this year. In terms of safeguarding in Tewkesbury Borough, 15 cases had been raised internally by Officers over the last year and of those only two had been referred to the safeguarding unit at the County Council. Two cases had been referred to Gloucestershire Constabulary, one to the mental health crisis team and two to adult social care; the remaining cases had been dealt with in-house via multi-agency meetings with partners. It was felt that 15 cases having been raised demonstrated that staff had a good understanding of their

safeguarding responsibilities which was great news.

- 42.3 The Chair welcomed the Business Manager for the Safeguarding Children Executive to the meeting to provide an update and to advise of the developments which were taking place. The representative explained that the legislation for safeguarding children had changed in 2018 when the primary responsibility had been moved from the County Council to a collective, shared and equal responsibility across all partner agencies. The arrangements had been published in April 2019 in the 'Working Together' document which could be found on the Gloucestershire Safeguarding Children Executive's website. The local arrangements intended to achieve collective effectiveness of local child safeguarding; the effective sharing of information to facilitate more accurate and timely decision-making; the statutory duty for child safeguarding practice reviews and child death reviews being met; the setting out and monitoring of multi-agency policies and procedures; schools and agencies being held to account under Section 11 of the Children Act 2004 and Section 175 of the Education Act 2002; and multi-agency learning being promoted and embedded. The structural architecture of safeguarding in the County was now different than it was 12-months ago, with the initial change over from the Children's Safeguarding Board to the Safeguarding Children Executive having been relatively soft and it had taken a year to really understand what the future for safeguarding ought to be. The structure had been approved in November and set out the intention that the Safeguarding Children Executive would become the Safeguarding Children Partnership Executive. The other major development was that over the last 18 months the Executive had worked closely with the District Safeguarding Network and had formed a sub-group of the safeguarding structure which would be held to account by the Executive and would have administrative support. Under the old arrangements the local board would have had an independent Chair but the new regulations did not have that requirement. The first Section 11 process under the new arrangements had been undertaken the previous day and had been very successful. An effective partnership would have wide and active engagement in multi-agency safeguarding arrangements with the right shared priorities; agencies understanding their respective roles and thresholds; support and challenge within the multi-agency system; continuous learning and development; an environment in which effective multi-agency practice could flourish; good systems for information sharing, which professionals were confident and knowledgeable about; and effective, ambitious child-focussed leadership within and across partners. In terms of the local arrangements for independent scrutiny, this would provide independent, objective scrutiny of the effectiveness of multi-agency arrangements to safeguard and promote the welfare and wellbeing of all children in Gloucestershire. The county had an independent scrutineer as well as a Lay Member and independent reviewers were utilised for child safeguarding practice reviews and multi-agency audit. Further exploration on the 'voice of the child' would be a focus in 2021.
- 42.4 Members thanked the representative for his thorough presentation and felt there was a lot of cohesive work ongoing which was great news. In response to a query regarding timings, the representative explained that the reviews used to be bi-annual but, since the Section 11 process had come into the business unit, it would be undertaken annually and it was anticipated it would also be themed.
- 42.5 Having considered the report and information provided, it was
- RESOLVED** That the contents of the annual report on the Council's safeguarding arrangements and the Section 11 assurance submission be **NOTED**.

A&G.43 FOOD STANDARDS AGENCY AUDIT

- 43.1 The report of the Principal Environmental Health Officer, circulated at Pages No. 76-103, summarised the key findings of the food standards agency audit and outlined the actions that would be taken by the Community Services Team to address the Food Standards Agency requirements. Members were asked to consider the audit report, at Appendix 1 to the report, and the action plan as set out at Appendix 2 to the report.
- 43.2 The Committee was advised that the Food Standards Agency undertook periodic audits of local authorities to determine performance against the framework agreement and the Food Law Code of Practice. In October 2019, the Agency had undertaken an audit of the Council's performance with respect to approved food establishments – those that required specific approval from the Council in order to place their products on the market and display a unique identification mark which was issued by the Council – those establishments were often high risk and complex and the inspecting Officers had to demonstrate stringent requirements in terms of competence and experience. The Council currently had eight approved premises including a large dairy, a meat products manufacturer and an international shellfish exporter. It was understood that there had been a significant delay between the date of the audit and the presentation of the current report; however, this was due to the fact that the final report was not received from the Food Standards Agency until 16 January 2020 and there had then followed a number of events including flooding and the COVID-19 outbreak which had hampered the ability of the team to present the report at an earlier opportunity.
- 43.3 The positive observations from the audit included the development of a service plan which followed the guidance in the framework agreement; the development and implementation of an Officer competency matrix system in accordance with the Code of Practice; the development and implementation of locally documented procedures for approval of establishments which followed the Code of Practice; completion by Officers of the required hours of continuous professional development; establishment of file checks that appropriate interventions had been conducted in accordance with relevant guidance; investigation and appropriate follow-up of a complaint against an approved establishment; formal enforcement action being taken against an approved establishment; and food premises file records being accurate, easily retrievable and a representation of good practice. Areas for improvement were also identified and included a recommendation that the service plan should include a comparison of the resources required to deliver the plan against the resources available and identify any resulting shortfall; the Scheme of Delegation must provide senior Officers with the power to sign-off the annual food service plan; Officers authorisations should specify necessary restrictions to reflect Officers' training, qualifications and experience; a documented procedure should be developed and implemented to ensure the food database was accurate, reliable and up to date; the compliance of establishments and their systems should be assessed to the legally prescribed standards and microbiological testing should be carried out in accordance with Regulation (EC) 2073/2005; and the Council should update its internal monitoring procedures to consider the full range of food enforcement activities carried out and develop a risk-based internal monitoring approach.
- 43.4 In response to a Member's query about the length of time between inspections and the time taken for the report to get to the Council, the Principal Environmental Health Officer explained that, generally, audits were undertaken once every five years depending on the submitted performance figures; authorities which were behind in their inspections were prioritised for audit. In terms of microbiological testing, businesses were still operating and there were no concerns about public health as Officers were happy with their hygiene and structure. No inspections had

been undertaken between March and September but since then all had returned satisfactory samples which was good news. In terms of receipt of the audit report, the Head of Community Services confirmed that it was not unusual for the Food Standards Agency to take three months to produce its report and then, following that, the current meeting was the first opportunity Officers had to update Members given the workloads identified in terms of flooding and the COVID-19 Pandemic. A revised set of targets for the action plan would be agreed with the Head of Community Services and relayed to the Food Standards Agency and, in addition, the Head of Corporate Services advised that when the Internal Audit team was back up and running this would be built into the audit programme and reported through Committee.

- 43.5 The Chair recognised that the areas for improvement were fairly minor and in general the report demonstrated a good position statement. Accordingly, it was

RESOLVED That the audit report provided by the Food Standards Agency, as set out at Appendix 1, and the Council's action plan, attached at Appendix 2, be **NOTED**.

A&G.44 CORPORATE RISK REGISTER

- 44.1 The report of the Head of Corporate Services, circulated at Pages No. 104-122, attached the corporate risk register for consideration. Members were asked to consider the risks contained within it and the assurance that the risks were being effectively managed.

- 44.2 Members were advised that the register was usually presented at each meeting of the Audit and Governance Committee; however, reporting in 2020 had been deferred as a result of the Council's response to the COVID-19 Pandemic. The register itself was a useful tool to demonstrate that corporate risks were being considered and managed. Paragraph 3.1 of the report summarised the key actions that had arisen since the register was last presented to the Committee and included risks such as financial sustainability – pre-COVID the Council had faced significant financial challenges and those had been compounded by the Pandemic; cyber security – training and a new firewall had been implemented and an assessment was being undertaken on cyber security arrangements; emergency planning – the planned test exercise had been superseded by a real-life exercise in the form of the COVID-19 Pandemic and a lessons learnt exercise would be undertaken in due course; the waste service – a decision would be made on the extension of the Ubico contract; Brexit – an internal risk assessment was being done to show how it may impact on the Council and the Local Resilience Forum was looking at the wider impact on the county; the Garden Town – the planning application for the Ashchurch bridge had not been presented to Planning Committee as intended and there was concern from Members about the project which would need to be kept under review; and delivery of priorities – this was a new risk which it was important Members were aware of.

- 44.3 In terms of the Garden Town project, many Members had expressed concern about it and it was felt assurance needed to be provided that the risks were being managed effectively. It was agreed that one of the team would be asked to attend the Audit and Governance Committee in March. In response to a query about how the Council could plan effectively for Brexit, the Head of Community Services explained that Officers were taking the approach of considering the worst case scenario; there was also a need to consider planning for concurrent emergency events and there was quite a lot of work being undertaken in that regard in terms of COVID secure rest centres for flood victims etc.

44.4 A Member referred to the outcome of the recent inquest into the death of Ella Kissi-Debrah, whereby air pollution had been found to have made a material contribution to her death, and questioned whether this would have a significant impact on the Council's action on air quality and whether that would be included in the risk register. In response, the Head of Community Services confirmed that monitoring was undertaken as a matter of course and, prior to the COVID-19 Pandemic, Officers had planned real-time monitoring and the possible removal of the air quality management area in Tewkesbury Town. The team would now be looking at the guidance from the Department for Environment, Food and Rural Affairs (DEFRA) following the inquest to understand the implications on the Borough. Another Member questioned whether the actions taken in respect of cyber security would be enough or whether further work needed to be done. In response, the Head of Corporate Services confirmed that cyber security was never something that could be complete. The Council had undertaken its assessment against the ISO001 standard which had shown some new policies were required which was being undertaken and updates would be provided through the Lead Member briefings. It could certainly not ever sit on its laurels in this regard.

44.5 Accordingly, it was

RESOLVED That the risks contained in the corporate risk register, and the assurance that those risks were being effectively managed, be
NOTED.

The meeting closed at 3:20 pm

AUDIT AND GOVERNANCE COMMITTEE WORK PROGRAMME

Additions to 24 March 2021

- Tewkesbury Garden Town – Ashchurch Bridge Project.

Deletions from 24 March 2021

- Internal Audit Monitoring Report – deleted as Internal Audit work remains suspended.
- Internal Audit Six Monthly Plan – deleted as Internal Audit work remains suspended.
- Internal Audit Quality Assurance Programme – included on the July Agenda.
- External Auditor’s Progress Report – not required.

Committee Date: 21 July 2021

Agenda Item	Overview of Agenda Item	Lead Officer	Has agenda item previously been deferred? Details and date of deferment required
Counter Fraud Unit Report	To consider the annual update on the work of the Counter Fraud team.	Head of Finance and Asset Management / Counter Fraud Manager.	No.
Fee Scale for the Audit 2021/22	To consider the audit scale fee for 2021/22.	Head of Finance and Asset Management.	No.
Internal Audit Plan Monitoring Report	To consider the Internal Audit work undertaken and the assurance given on the adequacy of internal controls operating in the systems audited.	Head of Corporate Services.	No.
Internal Audit Annual Report 2020/21	To consider the Internal Audit Annual Report 2020/21 and the assurance from the work undertaken during the year on the level of internal control within the systems audited during the year.	Head of Corporate Services.	No.
Corporate Risk Register	To consider the risk register and the risks contained within it.	Head of Corporate Services.	No.

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NB – Changes from previous work programme highlighted in bold

Agenda Item 5

Committee Date: 21 July 2021			
Agenda Item	Overview of Agenda Item	Lead Officer	Has agenda item previously been deferred? Details and date of deferment required
Audit and Governance Committee Annual Report 2020/21	To approve the Audit and Governance Committee Annual Report 2020/21.	Head of Corporate Services.	No.
Internal Audit Quality Assurance and Improvement Programme	To consider the annual update on the Internal Audit Quality Assurance and Improvement Programme.	Head of Corporate Services.	No.
Local Authority Serious and Organised Crime Checklist	To consider progress made against the action plan annually.	Head of Finance and Asset Management / Counter Fraud.	Yes – deferred from March.
Management Assurance Report on Internal Control Environment during COVID-19.	To consider the report which supported the Annual Governance Statement.	Head of Corporate Services.	No.
Annual Report on Health and Safety Activities 2020/21	To consider the adequacy of the Council's health and safety arrangements.	Head of Community Services.	Yes – moved from 24 March 2021 due to impact of COVID-19.
External Auditor's Audit Plan 2020/21	To consider the external auditor's Audit Plan 2020/21.	External Auditors.	No.
External Auditor's Housing Benefit Certification Report	To consider the external auditor's housing benefit certification report.	External Auditors.	Yes – deferred from 24 March as work not complete.
Proceeds of Crime and Anti-Money Laundering Policy.	To consider the policy and recommend to Executive Committee that it be approved.	Head of Finance and Asset Management / Counter Fraud Manager.	Yes – moved from 16 December 2020. Postponed due to impact of COVID-19 on resource availability.

Committee Date: 21 July 2021			
Agenda Item	Overview of Agenda Item	Lead Officer	Has agenda item previously been deferred? Details and date of deferment required
Internet and Social Media Investigation Policy.	To consider the Internet and Social Media Investigation Policy and recommend it to Executive Committee for adoption.	Head of Corporate Services.	No.

Committee Date: 15 September 2021			
Agenda Item	Overview of Agenda Item	Lead Officer	Has agenda item previously been deferred? Details and date of deferment required
Auditor's Annual Report (Previously the Annual Audit Letter 2020/21)	To consider the external auditor's Annual Report.	External Auditors.	No.
External Auditor's Progress Report	To consider the external auditor's report on progress against planned outputs.	External Auditors.	No.
Internal Audit Six Month Plan 2021/22	To approve the Internal Audit Six Month Plan 2021/22 (Oct-Mar).	Head of Corporate Services.	No.
Monitoring of Significant Governance Issues	To consider the monitoring report on the Significant Governance Issues identified in the Annual Governance Statement and to review progress against the actions.	Borough Solicitor.	No.
Corporate Risk Register	To consider the risks contained within the Corporate Risk Register and assurance that the risks are being effectively managed.	Head of Corporate Services.	No.

Committee Date: 15 September 2021

Agenda Item	Overview of Agenda Item	Lead Officer	Has agenda item previously been deferred? Details and date of deferment required
External Auditor's Findings	To consider the external auditor's findings 2020/21.	External Auditors.	No.
Letter of Representation	To consider the S151 Officer's Letter of Representation on the closure of the accounts for the year ended 31 March 2021.	Head of Finance and Asset Management.	No.
Statement of Accounts 2020/21	To approve the Statement of Accounts 2020/21.	Head of Finance and Asset Management.	No.
Annual Governance Statement 2020/21	To approve the Annual Governance Statement 2020/21.	Borough Solicitor.	No.

Committee Date: 15 December 2021			
Agenda Item	Overview of Agenda Item	Lead Officer	Has agenda item previously been deferred? Details and date of deferment required
External Auditor's Progress Report	To consider the external auditors' report on progress against planned outputs.	External Auditors.	No.
Internal Audit Plan Monitoring Report	To consider the Internal Audit work undertaken and the assurance given on the adequacy of internal controls operating in the systems audited.	Head of Corporate Services.	No.
Monitoring of Significant Governance Issues	To consider the monitoring report on the Significant Governance Issues identified in the Annual Governance Statement and to review progress against the actions.	Borough Solicitor.	No.
Counter Fraud Unit Update	To consider the six monthly update from the Counter Fraud Unit.	Head of Finance and Asset Management / Counter Fraud Manager.	No.
Corporate Risk Register	To consider the risks contained within the Corporate Risk Register and assurance that the risks are being effectively managed.	Head of Corporate Services.	No.
Annual Update on Council's Safeguarding Arrangements	Annual report to give assurance as to the level of the Council's compliance with its safeguarding duty. (To include Gloucestershire Safeguarding Children Board Section 11 Self-Assessment)	Head of Community Services.	No.

Committee Date: 23 March 2022			
Agenda Item	Overview of Agenda Item	Lead Officer	Has agenda item previously been deferred? Details and date of deferment required
Local Authority Serious and Organised Crime Checklist	To consider progress made against the action plan.	Head of Finance and Asset Management / Counter Fraud.	No.
External Auditor's Progress Report	To consider the external auditors' report on progress against planned outputs.	External Auditors.	No.
External Auditor's Audit Plan 2021/22	To consider the external auditors' Audit Plan 2021/22.	External Auditors.	No.
Statement of Accounting Policies	To approve the accounting policies to be used during the 2021/22 closedown.	Finance Manager.	No.
Internal Audit Plan Monitoring Report	To consider the Internal Audit work undertaken and the assurance given on the adequacy of internal controls operating in the systems audited.	Head of Corporate Services.	No.
Internal Audit Six Month Plan 2021/22	To approve the Internal Audit Six Month Plan 2021/22 (Apr-Sept).	Head of Corporate Services.	No.
Monitoring of Significant Governance Issues	To consider the monitoring report on the Significant Governance Issues identified in the Annual Governance Statement and to review progress against the actions.	Borough Solicitor.	No.
Corporate Risk Register	To consider the risks contained within the Corporate Risk Register and assurance that the risks are being effectively managed.	Head of Corporate Services.	No.

Committee Date: 23 March 2022

Agenda Item	Overview of Agenda Item	Lead Officer	Has agenda item previously been deferred? Details and date of deferment required
Annual Report on Health and Safety Activities	To consider the adequacy of the Council's health and safety arrangements.	Head of Community Services.	No.

OTHER ITEMS

Agenda Item	Overview of Agenda Item	Lead Officer	Comments

TEWKESBURY BOROUGH COUNCIL

Report to:	Audit and Governance Committee
Date of Meeting:	24 March 2021
Subject:	Statement of Accounting Policies
Report of:	Head of Finance and Asset Management
Corporate Lead:	Deputy Chief Executive
Lead Member:	Lead Member for Finance and Asset Management
Number of Appendices:	One

Executive Summary:

This report sets out the main changes in accounting policies under the Code of Practice on Local Authority Accounting in the United Kingdom 2020/21 supported by International Financial Reporting Standards (IFRS) and statutory guidance issued under section 12 of the 2003 Act. These policies outline the specific principles, bases, conventions, rules and practices applied when preparing and presenting the financial statements.

Recommendation:

The Committee is asked to APPROVE the accounting policies to be used during in the preparation of the 2020/21 financial statements.

Reasons for Recommendation:

The accounting policies govern the accounting treatment used to close the final accounts which this Committee is asked to approve in July after the audit has been completed. The Council must disclose the accounting policies it has applied to all material balances and transactions.

Resource Implications:

There are no direct financial implications arising from the approval of accounting policies although if members should not approve them it may impact on the final outturn.

Legal Implications:

There are no direct legal implications arising from the approval of accounting policies and critical judgements, however Section 21 of the Local Government Act 2003 enables the Secretary of State to make regulations requiring accounting practices including the Statement of Accounts to be undertaken in accordance with proper accounting practices (i.e. the current Code of Practice).

Risk Management Implications:

There is a risk of the accounts being qualified if the proper accounting practices are not followed or if they deviate substantially from the Code of Practice on Local Authority Accounting.

Performance Management Follow-up:

Grant Thornton will audit this as part of the year end audit and will issue an opinion in July 2021 (although the deadline may move to September 2021).

Environmental Implications:

None.

1.0 INTRODUCTION/BACKGROUND

1.1 The Council is required to produce an annual statement of accounts prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2020/21.

1.2 As part of this statement, it has to disclose the accounting policies applied to material transactions and balances (materiality is provisionally set at £750k). There is little discretion to the Council as the proper accounting practices, that all local authorities follow, are set down in the Code.

2.0 REVIEW OF THE 2020/21 ACCOUNTING POLICIES

2.1 The full list of accounting policies can be found as Appendix A.

2.1.2 There have been no substantial changes to the 2020/21 CIPFA Code of Practice on Local Authority Accounting which came into effect for financial years beginning 1 April 2020.

2.1.3 The new standard (IFRS16), which is a major change in the way leases are treated, has recently been deferred (probably until the 2022/23 financial year) due to the high level of work needed to be done by Councils.

2.1.4 We have reviewed the accounting policies against the IFRS standards to ensure consistency with standard practice. The accounting policies are the same used as in the 2019/20 financial year.

2.2 Impact of COVID-19 on accounting policies

2.2.1 COVID-19 has had a significant impact on the wider economy and on the Council over the last year, impacting on the accounts production process. The impact has not changed the accounting policies directly, and the Council has continued to apply all policies in the same way.

2.2.2 The impact of COVID-19 has been to provide more uncertainty in market conditions, particularly on the Fair Value of assets and liabilities. The Council's accounting policy is to record transactions on the balance sheet at their fair value in line with the CIPFA Code of Practice and accounting standards. This involves the use of estimates, particularly around the value of the property portfolio. We use Third Party RICS qualified valuers to estimate the value of the portfolio and see

2.3 Future changes to Accounting policies

2.3.1 Due to the impact of COVID-19, the decision has been taken by CIPFA to delay the implementation of IFRS16 – Accounting for leases for a year until, at least, 1 April 2022. The Council had prepared for the introduction of this new standard however no material leases have been identified.

3.0 OTHER OPTIONS CONSIDERED

3.1 None.

4.0 CONSULTATION

4.1 None.

5.0 RELEVANT COUNCIL POLICIES/STRATEGIES

5.1 None.

6.0 RELEVANT GOVERNMENT POLICIES

6.1 Local Government Act 2003 and Accounts and Audit Regulations 2015.

7.0 RESOURCE IMPLICATIONS (Human/Property)

7.1 None.

8.0 SUSTAINABILITY IMPLICATIONS (Social/Community Safety/Cultural/ Economic/ Environment)

8.1 None.

9.0 IMPACT UPON (Value For Money/Equalities/E-Government/Human Rights/Health And Safety)

9.1 None.

10.0 RELATED DECISIONS AND ANY OTHER RELEVANT FACTS

10.1 None.

Background Papers: None.

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Appendices: A – Statement of Accounting Policies.

Appendix A - Accounting Policies

1.1 General Principles

The financial statements summarises the council's transactions for the 2020/2021 financial year and its position at the year-end of 31 March 2021. The council is required to prepare annual financial statements by the Accounts and Audit (England) Regulations 2015, which those Regulations require to be prepared in accordance with proper accounting practices. These practices under Section 21 of the 2003 Act primarily comprise the Code of Practice on Local Authority Accounting in the United Kingdom 2018/2019 supported by International Financial Reporting Standards (IFRS) and statutory guidance issued under section 12 of the Finance Act 2003.

The accounting convention adopted in the financial statements is principally historical cost, modified by the revaluation of certain categories of non-current assets and financial instruments.

The council prepares its financial statements on the basis that it remains a going concern; that assumes that the functions of the council will continue in operational existence.

1.2 Accruals of Expenditure and Income

Activity is accounted for in the year that it takes place, not simply when cash payments are made or received. In particular:

- Revenue from contracts with service recipients, whether for services or the provision of goods, is recognised when (or as) the goods or services are transferred to the service recipient in accordance with the performance obligations in the contract.
- Supplies are recorded as expenditure when they are consumed – where there is a gap between the date supplies are received and their consumption; they are carried as inventories on the Balance Sheet.
- Expenses in relation to services received (including services provided by employees) are recorded as expenditure when the services are received rather than when payments are made.
- Interest receivable on investments and payable on borrowings is accounted for respectively as income and expenditure on the basis of the effective interest rate for the relevant financial instrument rather than the cash flows fixed or determined by the contract.
- Where revenue and expenditure have been recognised but cash has not been received or paid, a debtor or creditor for the relevant amount is recorded in the Balance Sheet. Where debts may not be settled, the balance of debtors is written down and a charge made to revenue for the income that might not be collected.

1.3 Cash and Cash Equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours.

Cash equivalents are highly liquid investments that can be 'called' within 30 days or less, and that are readily convertible to known amounts of cash with insignificant risk of change in value.

In the Cash Flow Statement, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the council's cash management.

1.4 Employee Benefits

Benefits Payable During Employment

Short-term employee benefits are those due to be settled within 12 months of the year-end. They include such benefits as wages and salaries, paid annual leave and paid sick leave, bonuses and non-monetary benefits (e.g. cars) for current employees and are recognised as an expense for services in the year in which employees render service to the council. An accrual is made for the cost of holiday entitlements (or any form of leave, e.g. time off in lieu) earned by employees but not taken before the year-end which employees can carry forward into the next financial year (where material). The accrual is made at the wage and salary rates applicable in the following accounting year, being the period in which the employee takes the benefit. The accrual is charged to Surplus or Deficit on the Provision of Services, but then reversed out through the Movement in Reserves Statement so that holiday benefits are charged to revenue in the financial year in which the holiday absence occurs.

Termination Benefits

Termination benefits are amounts payable as a result of a decision by the council to terminate an officer's employment before the normal retirement date or an officer's decision to accept voluntary redundancy in exchange for those benefits and are charged on an accruals basis to the appropriate service or, where applicable, to the Non Distributed Costs line in the Comprehensive Income and Expenditure Statement at the earlier of when the council can no longer withdraw the offer of those benefits or when the council recognises costs for a restructuring.

Where termination benefits involve the enhancement of pensions, statutory provisions require the General Fund balance to be charged with the amount payable by the council to the pension fund or pensioner in the year, not the amount calculated according to the relevant accounting standards. In the Movement in Reserves Statement, appropriations are required to and from the Pensions Reserve to remove the notional debits and credits for pension enhancement termination benefits and replace them with debits for the cash paid to the pension fund and pensioners and any such amounts payable but unpaid at the year-end.

Post Employment Benefits

Employees of the council are members of the Local Government Pensions Scheme administered by Gloucestershire County Council.

The scheme provides defined benefits to members (retirement lump sums and pensions), earned as employees worked for the council.

The Local Government Pension Scheme

The Local Government Scheme is accounted for as a defined benefits scheme:

- The liabilities of the Gloucestershire County Council pension fund attributable to the council are included in the Balance Sheet on an actuarial basis using the projected unit method – i.e. an assessment of the future payments that will be made in relation to retirement benefits earned to date by employees, based on assumptions about mortality rates, employee turnover rates, etc., and projections of projected earnings for current employees.
- Liabilities are discounted to their value at current prices, (see relevant note for further details)
- The assets of the Gloucestershire County Council pension fund attributable to the council are included in the Balance Sheet at their bid value as required by IAS 19.

Post Employment Benefits (continued)

The change in the net pensions liability is analysed into several components:

- Service cost comprising

- current service cost – the increase in liabilities as a result of years of service earned this year – allocated in the Comprehensive Income and Expenditure Statement to the services for which the employees worked
- past service cost – the increase in liabilities arising from current year decisions whose effect relates to years of service earned in earlier years – debited to the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement as part of Non Distributed Costs
- net interest on the net defined benefit liability, i.e. net interest expense for the council – the change during the period in the net defined benefit liability that arises from the passage of time charged to the Financing and Investment Income and Expenditure line of the Comprehensive Income and Expenditure Statement – this is calculated by applying the discount rate used to measure the defined benefit obligation at the beginning of the period to the net defined benefit liability at the beginning of the period – taking into account any changes in the net defined benefit liability during the period as a result of contribution and benefit payments.

Post Employment Benefits (continued)

- Remeasurements comprising:

- the return on plan assets – excluding amounts included in net interest on the net defined benefit liability – charged to the Pensions Reserve as Other Comprehensive Income and Expenditure.
- actuarial gains and losses – changes in the net pensions liability that arise because events have not coincided with assumptions made at the last actuarial valuation or because the actuaries have updated their assumptions – charged to the Pensions Reserve as Other Comprehensive Income and Expenditure
- contributions paid to the Gloucestershire County Council pension fund – cash paid as employer's contributions to the pension fund in settlement of liabilities; not accounted for as an expense.

In relation to retirement benefits, statutory provisions require the General Fund balance to be charged with the amount payable by the council to the pension fund or directly to pensioners in the year, not the amount calculated according to the relevant accounting standards. In the Movement in Reserves Statement, this means that there are appropriations to and from the Pensions Reserve to remove the notional debits and credits for retirement benefits and replace them with debits for the cash paid to the pension fund and pensioners and any such amounts payable but unpaid at the year-end. The negative balance that arises on the Pensions Reserve thereby measures the beneficial impact to the General Fund of being required to account for retirement benefits on the basis of cash flows rather than as benefits are earned by employees.

Discretionary Benefits

The council also has restricted powers to make discretionary awards of retirement benefits in the event of early retirements. However, the council has a policy not to allow this.

1.5 Events After the Reporting Period

Events after the Balance Sheet date are those events, both favourable and unfavourable, that occur between the end of the reporting period and the date when the financial statements are authorised for issue. Two types of events can be identified:

- Those that provide evidence of conditions that existed at the end of the reporting period – the financial statements are adjusted to reflect such events; and
- Those that are indicative of conditions that arose after the reporting period – the financial statements are not adjusted to reflect such events, but where a category of events would have a material effect, disclosure is made in the notes of the nature of the events and their estimated financial effect.

Events taking place after the date of authorisation for issue are not reflected in the financial statements.

1.6 Financial Instruments

Financial Liabilities

Financial liabilities are recognised on the Balance Sheet when the council becomes a party to the contractual provisions of a financial instrument and are initially measured at fair value and are carried at their amortised cost. Annual charges to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement for interest payable are based on the carrying amount of the liability, multiplied by the effective rate of interest for the instrument. The effective interest rate is the rate that exactly discounts estimated future cash payments over the life of the instrument to the amount at which it was originally recognised.

For the borrowings that the council has, this means that the amount presented in the Balance Sheet is the outstanding principal repayable (plus accrued interest); and interest charged to the Comprehensive Income and Expenditure Statement is the amount payable for the year according to the loan agreement.

Financial Assets

Financial assets are classified based on the business model for holding them and the characteristics of their cashflows. The three main classes of financial assets are measured at:

- amortised cost
- fair value through profit or loss (FVPL), and
- fair value through other comprehensive income (FVOCI) - None held by the council

The business model of the authority is to hold investments to collect contractual cash flows for treasury management purposes only. Financial assets are therefore classified as amortised cost, except for those whose contractual payments are not solely payment of interest and principal and interest (i.e. where it isn't a basic debt instrument).

Financial Assets Measured at Amortised Cost

Financial assets measured at amortised cost are recognised on the Balance Sheet when the authority becomes a party to the contractual provisions of a financial instrument and are initially measured at fair value. They are subsequently measured at their amortised cost. Annual credits to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement (CIES) for interest receivable are based on the carrying amount of the asset multiplied by the effective rate of interest for the instrument. For most of the financial assets held by the authority, this means that the amount presented in the Balance Sheet is the outstanding principal receivable (plus accrued interest) and interest credited to the CIES is the amount receivable for the year in the loan agreement.

Any gains and losses that arise on the derecognition of an asset are credited or debited to the Financing and Investment Income and Expenditure line in the CIES.

Financial Assets which are in pooled funds which we can instruct to sell shares at any time are recognised on the balance sheet based on the authorities intention to hold the asset. Where the authority intends to hold the asset for several years then it will be classified as a long term asset

Expected Credit Loss Model

The authority recognises expected credit losses on all of its financial assets held at amortised cost (or where relevant FVOCI), either on a 12-month or lifetime basis. The expected credit loss model also applies to lease receivables and contract assets. Only lifetime losses are recognised for trade receivables (debtors) held by the authority.

Impairment losses are calculated to reflect the expectation that the future cash flows might not take place because the borrower could default on their obligations. Credit risk plays a crucial part in assessing losses. Where risk has increased significantly since an instrument was initially recognised, losses are assessed on a lifetime basis. Where risk has not increased significantly or remains low, losses are assessed on the basis of 12-month expected losses.

Financial Assets Measured at Fair Value through Profit or Loss

Financial assets that are measured at FVPL are recognised on the Balance Sheet when the authority becomes a party to the contractual provisions of a financial instrument and are initially measured and carried at fair value. Fair value gains and losses are recognised as they arrive in the Surplus or Deficit on the Provision of Services.

The authority applies the statutory override available on these fair value gains and losses to move them from the CIES to reserves via the Movement in Reserves Statement. The gains and losses are therefore not recognised as a cost to taxpayers, until the financial asset is derecognised

Assets are maintained in the Balance Sheet at fair value. Values are based on the following principles:

- Instruments with quoted market prices – the market price
- Other instruments with fixed and determinable payments – discounted cash flow analysis
- Equity shares with no quoted market prices – independent appraisal of company valuations.

The inputs to the measurement techniques are categorised in accordance with the following three levels:

Level 1 inputs – quoted prices (unadjusted) in active markets for identical assets that the council can access at the measurement date.

Level 2 inputs – inputs other than quoted prices included within Level 1 that are observable for the asset, either directly or indirectly.

Level 3 inputs – unobservable inputs for the asset.

Any gains and losses that arise on the derecognition of the asset are credited or debited to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement.

1.7 Government Grants and Contributions

Whether paid on account, by instalments or in arrears, government grants and third party contributions and donations are recognised as due to the council when there is reasonable assurance that:

- the council will comply with the conditions attached to the payments, and
- the grants or contributions will be received.

Amounts recognised as due to the council are not credited to the Comprehensive Income and Expenditure Statement until conditions attached to the grant or contribution have been satisfied. Conditions are stipulations that specify that the future economic benefits or service potential embodied in the asset acquired using the grant or contribution are required to be consumed by the recipient as specified, or future economic benefits or service potential must be returned to the transferor.

Monies advanced as grants and contributions for which conditions have not been satisfied are carried in the Balance Sheet as creditors. When conditions are satisfied, the grant or contribution is credited to the relevant service line (attributable revenue grants and contributions) or Taxation and Non-Specific Grant Income (non-ring-fenced revenue grants and all capital grants) in the Comprehensive Income and Expenditure Statement.

The policy of this Council is to recognise all grants straight away in the Comprehensive Income and Expenditure Account unless there are conditions attached to the grant that require repayment and the council believes this is more than likely to occur based on previous experience.

Government Grants and Contributions (continued)

Where capital grants are credited to the Comprehensive Income and Expenditure Statement, they are reversed out of the General Fund Balance in the Movement in Reserves Statement. Where the grant has yet to be used to finance capital expenditure, it is posted to the Capital Grants Unapplied reserve. Where it has been applied, it is posted to the Capital Adjustment Account. Amounts in the Capital Grants Unapplied reserve are transferred to the Capital Adjustment Account once they have been applied to fund capital expenditure.

Community Infrastructure Levy

The authority has elected to charge a Community Infrastructure Levy (CIL). The levy will be charged on new builds (chargeable developments for the authority) with appropriate planning consent. The council charges for and collects the levy, which is a planning charge. The income from the levy will be used to fund a number of infrastructure projects (these include transport, flood defences and schools) to support the development of the area.

CIL is received without outstanding conditions; it is therefore recognised at the commencement date of the chargeable development in the Comprehensive Income and Expenditure Statement in accordance with the accounting policy for government grants and contributions set out above. CIL charges will be largely used to fund capital expenditure. However, 5% of these charges may be used to fund revenue administrative costs of CIL.

1.8 Intangible Assets

Expenditure on non-monetary assets that do not have physical substance but are controlled by the council as a result of past events (e.g. software licences) is capitalised when it is expected that future economic benefits or service potential will flow from the intangible asset to the council.

Internally generated assets are capitalised where it is demonstrable that the project is technically feasible and is intended to be completed (with adequate resources being available) and the council will be able to generate future economic benefits or deliver service potential by being able to sell or use the asset. Expenditure is capitalised where it can be measured reliably as attributable to the asset and is restricted to that incurred during the development phase (research expenditure cannot be capitalised).

Expenditure on the development of websites is not capitalised if the website is solely or primarily intended to promote or advertise the council's goods or services.

Intangible assets are measured initially at cost. Amounts are only revalued where the fair value of the assets held by the council can be determined by reference to an active market. In practice, no intangible asset held by the council meets this criterion, and they are therefore carried at amortised cost. The depreciable amount of an intangible asset is amortised over its useful life to the relevant service line(s) in the Comprehensive Income and Expenditure Statement. An asset is tested for impairment whenever there is an indication that the asset might be impaired – any losses recognised are posted to the relevant service line(s) in the Comprehensive Income and Expenditure Statement. Any gain or loss arising on the disposal or abandonment of an intangible asset is posted to the Other Operating Expenditure line in the Comprehensive Income and Expenditure Statement.

Where expenditure on intangible assets qualifies as capital expenditure for statutory purposes, amortisation, impairment losses and disposal gains and losses are not permitted to have an impact on the General Fund Balance. The gains and losses are therefore reversed out of the General Fund Balance in the Movement in Reserves Statement and posted to the Capital Adjustment Account and (for any sale proceeds greater than £10,000) the Capital Receipts Reserve.

1.9 Interests in Companies and Other Entities

The council does not have any material interests in companies and other entities that have the nature of subsidiaries, associates and joint ventures and would require it to prepare group accounts. In the council's own single-entity accounts, the interests in companies and other entities are recorded as financial assets at cost, less any provision for losses.

1.10 Investment Property

Investment properties are those that are used solely to earn rentals and/or for capital appreciation. The definition is not met if the property is used in any way to facilitate the delivery of services or production of goods or is held for sale.

Investment property (continued)

Investment properties are measured initially at cost and subsequently at fair value, being the price that would be received to sell such an asset in an orderly transaction between market participants at the measurement date. As a non-financial asset, investment properties are measured at highest and best use. Properties are not depreciated but are revalued annually according to market conditions at the year-end. Gains and losses on revaluation are posted to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement. The same treatment is applied to gains and losses on disposal.

Rentals received in relation to investment properties are credited to the Comprehensive Income and Expenditure Account and result in a gain for the General Fund Balance. However, revaluation and disposal gains and losses are not permitted by statutory arrangements to have an impact on the General Fund Balance. The gains and losses are therefore reversed out of the General Fund Balance in the Movement in Reserves Statement and posted to the Capital Adjustment Account and (for any sale proceeds greater than £10,000) the Capital Receipts Reserve.

1.11 Leases

Leases are classified as finance leases where the terms of the lease transfer substantially all the risks and rewards incidental to ownership of the property, plant or equipment from the lessor to the lessee. All other leases are classified as operating leases.

Where a lease covers both land and buildings, the land and buildings elements are considered separately for classification.

Arrangements that do not have the legal status of a lease but convey a right to use an asset in return for payment are accounted for under this policy where fulfilment of the arrangement is dependent on the use of specific assets.

The council as Lessee

Finance Leases

Property, plant and equipment held under finance leases is recognised on the Balance Sheet at the commencement of the lease at its fair value measured at the lease's inception (or the present value of the minimum lease payments, if lower). The asset recognised is matched by a liability for the obligation to pay the lessor. Initial direct costs of the council are added to the carrying amount of the asset. Premiums paid on entry into a lease are applied to writing down the lease liability. Contingent rents are charged as expenses in the periods in which they are incurred.

Lease payments are apportioned between:

- A charge for the acquisition of the interest in the property, plant or equipment – applied to write down the lease liability, and
- A finance charge (debited to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement).

Property, Plant and Equipment recognised under finance leases is accounted for using the policies applied generally to such assets, subject to depreciation being charged over the lease term if this is shorter than the asset's estimated useful life (where ownership of the asset does not transfer to the council at the end of the lease period).

The council as Lessor (continued)

The council is not required to raise council tax to cover depreciation or revaluation and impairment losses arising on leased assets. Instead, a prudent annual contribution is made from revenue funds towards the deemed capital investment in accordance with statutory requirements. Depreciation and revaluation and impairment losses are therefore substituted by a revenue contribution in the General Fund Balance, by way of an adjusting transaction with the Capital Adjustment Account in the Movement in Reserves Statement for the difference between the two.

Operating Leases

Rentals paid under operating leases are charged to the Comprehensive Income and Expenditure Statement as an expense of the services benefitting from use of the leased property, plant or equipment. Charges are made on a straight-line basis over the life of the lease, even if this does not match the pattern of payments (e.g. there is a rent-free period at the commencement of the lease).

The council as Lessor

Finance Leases

Where the council grants a finance lease over a property or an item of plant or equipment, the relevant asset is written out of the Balance Sheet as a disposal. At the commencement of the lease, the carrying amount of the asset in the Balance Sheet (whether Property, Plant and Equipment or Assets Held for Sale) is written off to the Other Operating Expenditure line in the Comprehensive Income and Expenditure Statement as part of the gain or loss on disposal. A gain, representing the council's net investment in the lease, is credited to the same line in the Comprehensive Income and Expenditure Statement also as part of the gain or loss on disposal (i.e. netted off against the carrying value of the asset at the time of disposal), matched by a lease (long-term debtor) asset in the Balance Sheet.

Lease rentals receivable are apportioned between:

- A charge for the acquisition of the interest in the property – applied to write down the lease debtor (together with any premiums received), and
- Finance income (credited to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement).

The gain credited to the Comprehensive Income and Expenditure Statement on disposal is not permitted by statute to increase the General Fund Balance and is required to be treated as a capital receipt. Where a premium has been received, this is posted out of the General Fund Balance to the Capital Receipts Reserve in the Movement in Reserves Statement. Where the amount due in relation to the lease asset is to be settled by the payment of rentals in future financial years, this is posted out of the General Fund Balance to the Deferred Capital Receipts Reserve in the Movement in Reserves Statement. When the future rentals are received, the element for the capital receipt for the disposal of the asset is used to write down the lease debtor. At this point, the deferred capital receipts are transferred to the Capital Receipts Reserve.

The written-off value of disposals is not a charge against council tax, as the cost of fixed assets is fully provided for under separate arrangements for capital financing. Amounts are therefore appropriated to the Capital Adjustment Account from the General Fund Balance in the Movement in Reserves Statement.

Operating Leases (continued)

Where the council grants an operating lease over a property or an item of plant or equipment, the asset is retained in the Balance Sheet. Rental income is credited to the Comprehensive Income and Expenditure Statement. Credits are made on a straight-line basis over the life of the lease, even if this does not match the pattern of payments (e.g. there is a premium paid at the commencement of the lease or a rent free period). Initial direct costs incurred in negotiating and arranging the lease are added to the carrying amount of the relevant asset and charged as an expense over the lease term on the same basis as rental income.

1.12 Non-Current Assets Held for Sale and Disposals

When it becomes probable that the carrying amount of an asset will be recovered principally through a sale transaction rather than through its continuing use, it is reclassified as an asset held for sale. The asset is revalued immediately before reclassification and then carried at the lower of this amount and fair value less costs to sell. Where there is a subsequent decrease to fair value less costs to sell, the loss is posted to the Other Operating Expenditure line in the Comprehensive Income and Expenditure Statement. Gains in fair value are recognised only up to the amount of any previously losses recognised in the Surplus or Deficit on Provision of Services. Depreciation is not charged on Assets Held for Sale.

To be classed as 'held for sale' the following criteria must be met:

- The asset is available for immediate sale in the present condition subject to terms that are usual and customary for such assets;
- The sale must be highly probable, the appropriate level of management must be committed to a plan to sell the asset and an active programme to locate a buyer and complete the plan must have been initiated;
- The asset must be actively marketed for a sale at a price that is reasonable in relation to the current value;
- The sale should be expected to qualify for recognition as a completed sale within one year of the date of classification and action required to complete the plan should indicate that it is unlikely that significant changes to the plan will be made or that the plan will be withdrawn.

If assets no longer meet the criteria to be classified as Assets Held for Sale, they are reclassified back to non-current assets and valued at the lower of their carrying amount before they were classified as held for sale; adjusted for depreciation, amortisation or revaluations that would have been recognised had they not been classified as Held for Sale, and their recoverable amount at the date of the decision not to sell.

Assets that are to be abandoned or scrapped are not reclassified as Assets Held for Sale.

Disposals

When an asset is disposed of or decommissioned, the carrying amount of the asset in the Balance Sheet (whether Property, Plant and Equipment or Assets Held for Sale) is written off to the Other Operating Expenditure line in the Comprehensive Income and Expenditure Statement as part of the gain or loss on disposal. Receipts from disposals (if any) are credited to the same line in the Comprehensive Income and Expenditure Statement also as part of the gain or loss on disposal (i.e. netted off against the carrying value of the asset at the time of disposal). Any revaluation gains accumulated for the asset in the Revaluation Reserve are transferred to the Capital Adjustment Account.

Non-Current Assets Held for Sale and Disposals (continued)

Amounts received for a disposal in excess of £10,000 are categorised as capital receipts. A proportion of receipts relating to housing disposals is payable to the government. The balance of receipts is required to be credited to the Capital Receipts Reserve, and can then only be used for new capital investment or set aside to reduce the council's underlying need to borrow (the capital financing requirement). Receipts are appropriated to the Reserve from the General Fund Balance in the Movement in Reserves Statement.

The written-off value of disposals is not a charge against council tax, as the cost of fixed assets is fully provided for under separate arrangements for capital financing. Amounts are appropriated to the Capital Adjustment Account from the General Fund Balance in the Movement in Reserves Statement.

1.13 Overheads and Support Services

The costs of overheads and support services are not shown within the service segments in the Comprehensive Income and Expenditure Account as we do not report this in our management reports throughout the year. Therefore the full cost principles detailed in the CIPFA *Service Reporting Code of Practice 2020/2021* (Se RCOP) are no longer used within the financial statements.

1.14 Prior Period Adjustments, Changes in Accounting Policies and Estimates and Errors

Prior period adjustments may arise as a result of a change in accounting policies or to correct a material error. Changes in accounting estimates are accounted for prospectively, i.e. in the current and future years affected by the change and do not give rise to a prior period adjustment.

Changes in accounting policies are only made when required by proper accounting practices or the change provides more reliable or relevant information about the effect of transactions, other events and conditions on the council's financial position or financial performance. Where a change is made, it is applied retrospectively (unless stated otherwise) by adjusting opening balances and comparative amounts for the prior period as if the new policy had always been applied.

Material errors discovered in prior period figures are corrected retrospectively by amending opening balances and comparative amounts for the prior period.

1.15 Property, Plant and Equipment

Assets that have physical substance and are held for use in the production or supply of goods or services, for rental to others, or for administrative purposes and that are expected to be used during more than one financial year are classified as Property, Plant and Equipment.

Recognition

Expenditure on the acquisition, creation or enhancement of Property, Plant and Equipment is capitalised on an accruals basis, provided that it yields benefits to the council and the services that it provides are for more than one financial year. Expenditure that secures but does not extend the previously assessed standards of performance of asset (e.g. repairs and maintenance) is charged to revenue as it is incurred.

Property, Plant and Equipment (continued)

Measurement

Assets are initially measured at cost, comprising all expenditure that is directly attributable to bringing the asset into working condition at its current location for its intended use, including the purchase price and any dismantling and removal costs.

The cost of assets acquired other than by purchase is deemed to be its fair value, unless the acquisition does not have commercial substance (i.e. it will not lead to a variation in the cash flows of the council). In the latter case, where an asset is acquired via an exchange, the cost of the acquisition is the carrying amount of the asset given up by the council.

Assets are then carried in the Balance Sheet using the following measurement bases:

Current Value (Existing Use)	<ul style="list-style-type: none">• Where there is no market-based evidence of fair value because of the specialist nature of an asset, it is an estimate of the amount that would be paid for the asset in its existing use;• Includes assets held such as car parks, properties and offices
Depreciated Replacement Cost	<ul style="list-style-type: none">• Represents the current cost of replacing an asset with its modern equivalent less deductions for physical deterioration and all relevant forms of obsolescence• Includes assets held such as cemetery and theatre.
Market Value	<ul style="list-style-type: none">• Items which are not held primarily for delivery of council services and which are valued at the price that would be received to sell an asset in on the open market;• No assets valued as MV in PPE, it is used for our investment properties.
Depreciated historic cost	<ul style="list-style-type: none">• Represents the cost of bringing the asset into operational use less an adjustment for depreciation. Used where a reliable estimate of its current fair value can not be made;• Infrastructure, community assets and assets under construction

Where the council recognises non-property assets that have short useful lives or low values (or both), depreciated historical cost basis is used as a proxy for current value.

Assets included in the Balance Sheet at current value are revalued sufficiently regularly to ensure that their carrying amount is not materially different from their current value at the year-end. The council has a policy to revalue all its assets at year end to ensure their current value is reflected in the financial statements.

Increases in valuations are matched by credits to the Revaluation Reserve to recognise unrealised gains. (Exceptionally, gains might be credited to the Comprehensive Income and Expenditure Statement where they arise from the reversal of a loss previously charged to a service.)

Where decreases in value are identified, they are accounted for by:

- Where there is a balance of revaluation gains for the asset in the Revaluation Reserve, the carrying amount of the asset is written down against that balance (up to the amount of the accumulated gains);
- Where there is no balance in the Revaluation Reserve or an insufficient balance, the carrying amount of the asset is written down against the relevant service line(s) in the Comprehensive Income and Expenditure Statement.

Property, Plant and Equipment (continued)

The Revaluation Reserve contains revaluation gains recognised since 1 April 2007 only, the date of its formal implementation. Gains arising before that date have been consolidated into the Capital Adjustment Account.

The council operates a de minimis for capital purposes of £10,000 (including groups of assets) except where a specific government grant has been received or it is an enhancement of an existing asset.

Impairment

Assets are assessed at each year-end as to whether there is any indication that an asset may be impaired. Where indications exist and any possible differences are estimated to be material, the recoverable amount of the asset is estimated and, where this is less than the carrying amount of the asset, an impairment loss is recognised for the shortfall.

Where impairment losses are identified, they are accounted for by:

- Where there is a balance of revaluation gains for the asset in the Revaluation Reserve, the carrying amount of the asset is written down against that balance (up to the amount of the accumulated gains)
- Where there is no balance in the Revaluation Reserve or an insufficient balance, the carrying amount of the asset is written down against the relevant service line(s) in the Comprehensive Income and Expenditure Statement.

Where an impairment loss is reversed subsequently, the reversal is credited to the relevant service line(s) in the Comprehensive Income and Expenditure Statement, up to the amount of the original loss, adjusted for depreciation that would have been charged if the loss had not been recognised.

Depreciation

Depreciation is provided for on all Property, Plant and Equipment assets by the systematic allocation of their depreciable amounts over their useful lives. An exception is made for assets without a determinable finite useful life (i.e. freehold land and certain Community Assets) and assets that are not yet available for use (i.e. assets under construction).

Depreciation is calculated on a straight line basis over the following time periods:

- Dwellings and other buildings - the useful economic life (UEL) of the property as estimated by the valuer;
- Vehicles, plant, furniture and equipment - 5 to 7 years, which is deemed a reasonable estimation of the UEL of these types of assets;

- Infrastructure
 - over the UEL of the individual assets as estimated by the valuer or Project Officer.
 - These assets have an estimated UEL of between 30 - 60 years

- Specialist equipment
 - depreciated over the useful economic life (UEL) of the asset as estimated by a suitably qualified person.
 - solar panels are being depreciated over 25 years

Revaluation gains are also depreciated. An amount equal to the difference between current value depreciation charged on assets and the depreciation that would have been chargeable based on their historical cost, being transferred each year from the Revaluation Reserve to the Capital Adjustment Account.

Property, Plant and Equipment (continued)

Componentisation

Where an item of Property, Plant and Equipment asset has major components whose cost is significant in relation to the total cost of the item, the components are depreciated separately.

The council has taken the view that 'significant' means:

- The cost of the component is more than 25% of the cost of the asset as a whole; and
- The cost of the component is more than £500,000.

However, if depreciating the single asset as opposed to the separate components will not result in a material misstatement of either depreciation charges or the carrying amount of the asset then componentisation will not be required.

1.16 Charges to Revenue for Non-Current Assets

Services, support services and trading accounts are debited with the following amounts to record the cost of holding non-current assets during the year:

- Depreciation attributable to the assets used by the relevant service.
- Revaluation and impairment losses on assets used by the service where there are no accumulated gains in the Revaluation Reserve against which the losses can be written off.
- Amortisation of intangible assets attributable to the service.

The council is not required to raise council tax to fund depreciation, revaluation and impairment losses or amortisation. However, it is required to make an annual contribution from revenue towards the reduction in its overall borrowing requirement equal to either an amount calculated on a prudent basis determined by the council in accordance with statutory guidance (England and Wales). Depreciation, revaluation and impairment losses and amortisation are therefore replaced by the contribution in the General Fund Balance (MRP), by way of an adjusting transaction with the Capital Adjustment Account in the Movement in Reserves Statement for the difference between the two.

1.17 Provisions, Contingent Liabilities and Contingent Assets

Provisions

Provisions are made where an event has taken place that gives the council a legal or constructive obligation that probably requires settlement by a transfer of economic benefits or service potential, and a reliable estimate can be made of the amount of the obligation. For instance, the council may be involved in a court case that could eventually result in the making of a settlement or the payment of compensation.

Provisions are charged as an expense to the appropriate service line in the Comprehensive Income and Expenditure Statement in the year that the council becomes aware of the obligation. They are measured at the best estimate at the balance sheet date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties.

When payments are eventually made, they are charged to the provision carried in the Balance Sheet. Estimated settlements are reviewed at the end of each financial year. Where it becomes less than probable that a transfer of economic benefits will now be required (or a lower settlement than anticipated is made), the provision is reversed and credited back to the relevant service.

Provisions, Contingent Liabilities and Contingent Assets (continued)

Where some or all of the payment required to settle a provision is expected to be recovered from another party (e.g. from an insurance claim), this is only recognised as income for the relevant service if it is virtually certain that reimbursement will be received if the council settles the obligation.

Contingent Liabilities

A contingent liability arises where an event has taken place that gives the council a possible obligation whose existence will only be confirmed by the occurrence or otherwise of uncertain future events not wholly within the control of the council. Contingent liabilities also arise in circumstances where a provision would otherwise be made but either it is not probable that an outflow of resources will be required or the amount of the obligation cannot be measured reliably.

Contingent liabilities are not recognised in the Balance Sheet but disclosed in a note to the financial statements.

Contingent Assets

A contingent asset arises where an event has taken place that gives the council a possible asset whose existence will only be confirmed by the occurrence or otherwise of uncertain future events not wholly within the control of the council.

Contingent assets are not recognised in the Balance Sheet but disclosed in a note to the financial statements where it is probable that there will be an inflow of economic benefits or service potential.

1.18 Reserves

The council sets aside specific amounts as reserves for future policy purposes or to cover contingencies. Reserves are created by appropriating amounts out of the General Fund Balance in the Movement in Reserves Statement. When expenditure to be financed from a reserve is incurred, it is charged to the appropriate service revenue account in that year to score against the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement. The reserve is then appropriated back into the General Fund Balance in the Movement in Reserves Statement so that there is no net charge against council tax for the expenditure.

Certain reserves are kept to manage the accounting processes for non-current assets such as, financial instruments, retirement and employee benefits and do not represent usable resources for the council.

1.19 Revenue Expenditure Funded from Capital under Statute

Expenditure incurred during the year that may be capitalised under statutory provisions but that does not result in the creation of a non-current asset has been charged as expenditure to the relevant service in the Comprehensive Income and Expenditure Statement in the year. Where the council has determined to meet the cost of this expenditure from existing capital resources or by borrowing, a transfer in the Movement in Reserves Statement from the General Fund Balance to the Capital Adjustment Account then reverses out the amounts charged so that there is no impact on the level of council tax.

1.20 VAT

VAT payable is included as an expense only to the extent that it is not recoverable from Her Majesty's Revenue and Customs. VAT receivable is excluded from income.

1.21 Heritage Assets

Heritage assets are held by the council for the objective of contributing to knowledge and culture. The museum exhibits and historical sites are to provide historical understanding and appreciation of the local area and the civic regalia is held for historical and cultural appreciation of the Borough.

Where Heritage Assets have been recognised in the Balance Sheet, the measurement basis (including the treatment of revaluation gains and losses) is in accordance with the council's accounting policies on property, plant and equipment. However, some of the measurement rules are relaxed in relation to heritage assets, and are accounted for as follows.

The council does not, normally, purchase heritage assets.

Where heritage assets have been donated they are initially carried at cost. Where there is not readily identifiable evidence of cost, the council will ask an expert (in that field) to provide an estimate of the value of those assets. Where a reliable estimate of value cannot be made (due to unique nature of heritage assets) the council's policy is to not to disclose a value in the Balance Sheet but to disclose a note in the financial statements to explain the assets held.

Subsequently to initial disclosure, the council uses insurance valuations of the assets as an estimation of the carrying value of these assets. Our Insurance schedule is updated annually and the officer responsible for the assets held assesses whether this valuation is adequate.

The carrying amounts of heritage assets are reviewed where there is evidence of impairment, e.g. where an item has suffered physical deterioration or breakage or where doubts arise as to its authenticity. Any impairment is recognised and measured in accordance with the council's general policies on impairment.

The council does not, normally, dispose of heritage assets but if the event occurred the proceeds would be accounted for in line with the general provisions relating to the disposal of property, plant and equipment. Disposal proceeds are disclosed separately in the notes to the financial statements and accounted for in accordance with statutory accounting requirements relating to capital expenditure and capital receipts.

1.22 Council tax and Non-Domestic rates (NDR)

Billing authorities like Tewkesbury Borough council act as agents, collecting council tax and non-domestic rates (NDR) on behalf of the major preceptors (including government for NDR) and, as principals, collecting council tax and NDR for themselves. Under the legislative framework for the Collection Fund, billing authorities, major preceptors and central government share proportionately the risks and rewards that the amount of council tax and NDR collected could be more or less than predicted.

The council tax and NDR income included in the comprehensive income and expenditure statement (CIES) is the authority's share of accrued income for the year. However, regulations determine the amount of council tax and NDR that must be included in the authority's general fund. Therefore, the difference between the income included in the CIES and the amount required by regulation to be credited to the general fund is taken to the collection fund adjustment account and included as a reconciling item in the movement in reserves statement. The balance sheet includes the authority's share of the end of year balances in respect of council tax and NDR relating to arrears, impairment allowances for doubtful debts, overpayments and prepayments and appeals.

Where debtor balances for the above are identified as impaired because of a likelihood arising from a past event that payments due under the statutory arrangements will not be made, the asset is written down and a charge made to the taxation and non-specific grant income line in the CIES. The impairment loss is measured as the difference between the carrying amount and the revised future cash flows.

TEWKESBURY BOROUGH COUNCIL

Report to:	Audit and Governance Committee
Date of Meeting:	24 March 2021
Subject:	Monitoring of Significant Governance Issues
Report of:	Borough Solicitor
Corporate Lead:	Borough Solicitor
Lead Member:	Lead Member for Corporate Governance
Number of Appendices:	One

Executive Summary:

The report attaches, at Appendix 1, a table incorporating the Significant Governance Issues which were identified in the Council's Annual Governance Statement, approved by the Audit and Governance Committee on 4 November 2020 and the action to be taken to address them. The table indicates the progress on those specified actions by 1 March 2021 to enable the Audit and Governance Committee to monitor progress on these actions as required by the Annual Governance Statement.

Recommendation:

To CONSIDER the information set out in Appendix 1 and to review progress against the actions.

Reasons for Recommendation:

To comply with the requirements of the review of effectiveness of the Council's Annual Governance Statement.

Resource Implications:

None arising from this report.

Legal Implications:

None arising from this report.

Risk Management Implications:

Risk management is an integral part of the Corporate Governance Framework and actions taken to mitigate the Significant Governance Issues will also help mitigate related business risks.

Performance Management Follow-up:

An update on the progress of implementing the significant governance issues is reported to each Audit and Governance Committee meeting.

Environmental Implications:

None.

1.0 INTRODUCTION/BACKGROUND

1.1 On the 4 November 2020 the Audit and Governance Committee approved the Council's Annual Governance Statement for 2019/20 which forms part of the Annual Statement of Accounts. The purpose of the Statement is to provide assurance that the Council's Governance Framework is adequate and effective.

1.2 As part of the Annual Governance Statement, the Council is required to identify the Significant Governance Issues faced by the Council and to set out the proposed actions to be taken to address those issues and the timescale within which those actions will be taken. The role of the Audit and Governance Committee is to monitor progress on actions arising from the Significant Governance Issues identified in the statement.

2.0 SIGNIFICANT GOVERNANCE ISSUES

2.1 The table set out at Appendix 1 comprises the Significant Governance Issues identified and the proposed action and timescale, with the addition of a further column which indicates the progress as at 1 March 2021.

3.0 OTHER OPTIONS CONSIDERED

3.1 None.

4.0 CONSULTATION

4.1 The Corporate Governance Group has been consulted on progress on the proposed actions.

5.0 RELEVANT COUNCIL POLICIES/STRATEGIES

5.1 Code of Corporate Governance.

6.0 RELEVANT GOVERNMENT POLICIES

6.1 None.

7.0 RESOURCE IMPLICATIONS (Human/Property)

7.1 None arising from this report.

8.0 SUSTAINABILITY IMPLICATIONS (Social/Community Safety/Cultural/ Economic/ Environment)

8.1 None.

9.0 IMPACT UPON (Value For Money/Equalities/E-Government/Human Rights/Health And Safety)

9.1 None.

10.0 RELATED DECISIONS AND ANY OTHER RELEVANT FACTS

10.1 Audit Committee 4 November 2020 – Approval of Annual Governance Statement 2019/20.

Council 24 June 2008 – Approval of Code of Corporate Governance.

Background Papers: Annual Governance Statement 2019/20.

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Appendices: Appendix 1 - Monitoring of Significant Governance Issues 2019/20.

SIGNIFICANT GOVERNANCE ISSUES 2019/20

No.	Governance issue	Proposed Action	Timescale	Responsible Officer/Group	Current Position as at 1 March 2021
1.	Community Infrastructure Levy (CIL) – governance arrangements	Deliver key internal audit recommendations; <ul style="list-style-type: none"> • Overall governance arrangements to be formalised • Operational processes to be agreed e.g. monitoring, reporting and reconciliation • Publication of annual infrastructure funding statement 	September 2021	CIL Working Group (Head of Development as lead officer)	The Infrastructure Funding Statement was approved by Full Council on 8 th December 2020. Work is ongoing with the other JCS Local Authorities in relation to reviewing options for the joint CIL arrangements.
2.	Local Code of Corporate Governance	Develop and approve a new code of governance	April 2021 September 2021	Head of Corporate Services	Work has yet to commence as resources have been deployed to the Covid-19 response
3.	COVID-19	In line with the CIPFA briefing note undertake a lessons learnt analysis from responding to COVID-19	March 2021 September 2021	Corporate Management Team	As the council is still responding to and recovering from the impact of the pandemic on services, producing a report in line with the March deadline is not feasible. Management Team have agreed to extend this to September. As a minimum an interim report will be produced and presented to Overview and Scrutiny Committee. This has been added to the committee's work programme. A template is in circulation for services to

					capture the key lessons learnt to date.
4.	Administration of Discretionary Housing Payments	<p>Implementation of Internal audit recommendations including;</p> <ul style="list-style-type: none"> • Collection and assessment of evidence to support the integrity of DHP applications • Review of the DHP policy including a review of non-essential items • Independent verification check 	December 2020	Revenues and Benefits Manager	<p>As per internal audit recommendations, detailed financial information is collected from applicants in order to assess their application and a checklist is now used to evidence this.</p> <p>The DHP policy has been reviewed and non-essential items of expenditure are excluded when determining eligibility.</p> <p>It has not been possible to perform a significant number of verification checks as these need to be undertaken by either the Revenues and Benefits Manager or internal audit. Both have been partly or wholly redeployed to deliver business grants which has reduced capacity for business as usual work.</p>

TEWKESBURY BOROUGH COUNCIL

Report to:	Audit and Governance Committee
Date of Meeting:	24 March 2021
Subject:	Corporate Risk Register
Report of:	Head of Corporate Services
Corporate Lead:	Chief Executive
Lead Member:	Lead Member for Corporate Governance
Number of Appendices:	One

Executive Summary:

The Council has a risk management framework and this is set out in the Council’s approved risk management strategy. Risk management is an intrinsic element of good, effective management and should not be seen as a ‘bolt on’. The strategy sets out the risk management approach around the identification, analysis, prioritisation and management of risk. A key element of the strategy is capturing key corporate risks through a Corporate Risk Register. This register is presented at each Audit and Governance Committee though reporting in 2020/21 has been limited as a result of the Council’s response to COVID-19.

Recommendation:

To CONSIDER the risks contained within the Corporate Risk Register and assurance that the risks are being effectively managed.

Reasons for Recommendation:

Risk management is an integral part of the Council’s overall governance framework. It is within the Terms of Reference of the Audit and Governance Committee to gain assurance that key risks are effectively managed.

Resource Implications:

None arising directly from this report.

Legal Implications:

None arising directly from this report.

Risk Management Implications:

If the Council does not have in place a Corporate Risk Register then it cannot demonstrate that corporate risks are formally considered, scored and managed.

Performance Management Follow-up:

The Corporate Risk Register is considered at each Audit and Governance Committee and prior to this by Corporate Management Team.

Environmental Implications:

None.

1.0 INTRODUCTION/BACKGROUND

1.1 The Council's risk management strategy formalises the Council's risk management arrangements and sets out the risk management approach around the identification, analysis, prioritisation and management of risk. A key element of the strategy is the maintenance of a Corporate Risk Register that captures the Council's key corporate risks. The register is a high level document to record in a proportionate manner the key risks facing the Council, their risk score and high level management controls that are in place to manage individual risks. The scoring matrix within the strategy provides guidance on scoring those risks.

2.0 CORPORATE RISK REGISTER

2.1 The register is a useful tool to demonstrate in a concise manner that corporate risks are being considered and managed. The headings within the register and the scoring of risk are all detailed within the risk management strategy. Succinctly, the scoring is based around three stages:

- Gross risk score (the inherent risk without any mitigating controls in place).
- Current risk score (the assessed risk after the application of controls).
- Target risk score (proposed risk score by applying future controls, if the current risk score is deemed to be too high).

2.2 The format of the register is one which is commonly used throughout local government. There is no statutory requirement to have a register in place but is seen as good practice. It also helps the Audit and Governance Committee fulfil its risk management responsibilities. Internal audit would normally support the Audit and Governance Committee in gaining assurance that the risks are being effectively managed. Days are allocated within the Internal Audit Work Plan to review the register and give assurance to the committee around such things as:

- Is the register complete? Are there any risks missing?
- The controls detailed in the register – are they actually in place and working effectively?
- Future actions – is there assurance they will be implemented within appropriate timescales?

As reported to Audit and Governance Committee over the course of the last year, the internal audit team have been re-deployed to the Council's response to COVID-19 and their work plan has been suspended since April 2020. Therefore, at present independent assurance cannot be given on the effectiveness of mitigating controls. On a positive note, at least one of the internal audit team will be deployed back to internal audit with effect from April 2021.

2.3 The risk register template includes a ‘comments’ box below each risk. This provides opportunity for each risk owner to provide an update on the status of that risk. For example, if the risk score has been downgraded as a result of effective control action being implemented or, alternatively, if the risk score has increased. An increase could happen through a number of scenarios, for example if an internal audit concluded that a mitigating control is not effective.

2.4 The risk register is presented at Corporate Management Team on a monthly basis and further reviewed by the Corporate Governance Group; this group is chaired by the Borough Solicitor. The risk register can be found in Appendix 1.

3.0 KEY UPDATES ON THE REGISTER

3.1 Summarised below are key updates arising since the register was last presented at Committee:

Risk identified	Key update arising
Ref 1 & 2 - Financial sustainability	<p>As reported to the wider membership when seeking approval for the medium term financial strategy and budget the future financial landscape remains challenging and uncertain. Through the Spending Review, the Government has given notice of the withdrawal of the New Homes Bonus which will eventually lead to a loss of £3.7m of funding. A consultation paper has been published about the options for a replacement scheme but no firm direction of travel can yet be established. We still await clarity on a number of central funding streams including revenue support grant, fair funding review and the future of business rates. Questions are also now being raised around the suitability of Council Tax going forward.</p> <p>The delivery of retained business rates as a result of growth has been greatly affected by the impact of coronavirus on our business sector despite some business growth in the Borough.</p>
Ref 7. Waste Service	<p>The extension to the Ubico contract has been agreed by Council. The new contract will run for five years from the 1 April 2022. This contract extension provides Ubico with stability and they will be able to take forward some of the work identified to further build the company.</p>
Ref 9. Safeguarding	<p>An update on both the Council’s safeguarding arrangements and county led arrangements were provided in December to Audit and Governance Committee. The Council’s Section 11 assurance statement was submitted for review and feedback is awaited.</p>

Ref 10. Assets	The Council's investment portfolio has fared very well in the current climate. Additionally, a lease has been agreed for the Cleeve Hill golf club that secures its long term future and realises a significant private investment in the facilities. The Council has also been successful in obtaining grant funding for the replacement of its heating system at the Council Offices.
Ref 11. Growth Hub	For Committee to note, a Growth Hub presentation will be given to Overview and Scrutiny Committee in April. This will cover how the hub has worked in a virtual environment and supported businesses during the COVID-19 pandemic.
Ref 13. Garden Town	The highest risk in this regard, is further delay to the JCS Review. The review is vital in providing an important policy context for the Garden Town and the means to safeguard the Programme's future and the role it will be able to play in helping to bring forward sustainable and well managed growth in the Borough.
Ref 15. Delivery of priorities (Covid-19)	The government's recently announced roadmap out of lockdown represents a positive step nationally in terms of recovery. Management team are currently aligning the council's relevant recovery actions to this roadmap as it contains key dates around potential re-opening of buildings etc.

4.0 OTHER OPTIONS CONSIDERED

4.1 None.

5.0 CONSULTATION

5.1 None.

6.0 RELEVANT COUNCIL POLICIES/STRATEGIES

6.1 Risk Management Strategy.

7.0 RELEVANT GOVERNMENT POLICIES

7.1 None.

8.0 RESOURCE IMPLICATIONS (Human/Property)

8.1 None.

9.0 SUSTAINABILITY IMPLICATIONS (Social/Community Safety/Cultural/ Economic/ Environment)

9.1 None.

10.0 IMPACT UPON (Value For Money/Equalities/E-Government/Human Rights/Health And Safety)

10.1 Mitigation of risk will help the Council achieve its objectives.

11.0 RELATED DECISIONS AND ANY OTHER RELEVANT FACTS

11.1 None.

Background Papers: None.

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Appendices: Appendix 1 – Corporate Risk Register.

Tewkesbury Borough Council: Risk register template

Code	Risk score	Risk Management view
Red	16 – 25	Must be managed down to reduce risk scores in the next year
Amber	5 – 15	Seek to improve the risk score in the medium term
Green	1-4	Tolerate and monitor

Risk ref	Corporate risk identified	Impact assessment / comment	Impact Score (1-5)	Likelihood Score (1-5)	Gross risk score	Mitigating Controls	Risk Owner	Current risk score	Identified risk mgt action points	Target risk score
1	The uncertainty and volatility of council funding streams, including Business Rates Retention, New Homes Bonus and needs based funding, means that long term business planning is difficult and subject to significant change	<p>The Council received £3.3m from NHB, £0.7m from retained business rates and £1.85m from needs based grant in 2019-20.</p> <p>It has been indicated by central government that NHB will be withdrawn after 20-21 and may or may not be replaced with an alternative scheme for incentivising housing growth.</p> <p>Business rates is a volatile income stream as a result of successful appeals. In addition, a planned move to a 75% retention scheme has been delayed for a year and there is a lack of detail around the new scheme. The General Election also comment being made about the future of business rates as a suitable tax for business.</p> <p>In September 2019, a one year only Spending Review was announced giving no certainty beyond March 21. As with business rates, the Fair Funding Review was also delayed by a further year leaving councils</p>	5	5	25 20	<p>Council does not use 100% of NHB to support base budget.</p> <p>Accumulated provisions within existing retained rates scheme</p> <p>Development of other funding streams such as Council Tax and Commercial properties</p> <p>Revised MTFS highlighting size of impact and potential measures to bridge the deficit</p>	Head of Finance & Asset Management	25 20	<p>Further development of alternative income streams to reduce dependence on these funding streams</p> <p>Detailed planning around major cost saving areas identified in the MTFS</p> <p>Government clarification on future of local government finance including:</p> <ul style="list-style-type: none"> Spending Review Fair Funding Review 75% business rates retention Future of NHB and whether an alternative scheme will be brought forward 	9 6

Tewkesbury Borough Council: Risk register template

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Risk ref	Corporate risk identified	Impact assessment / comment	Impact Score (1-5)	Likelihood Score (1-5)	Gross risk score	Mitigating Controls	Risk Owner	Current risk score	Identified risk mgt action points	Target risk score
		uncertain as to how funding will be distributed to individual authorities.								
Comments: Through the Spending Review, the Government has given notice of the withdrawal of the New Homes Bonus which will eventually lead to a loss of £3.7m of funding. A consultation paper has been published about the options for a replacement scheme but no firm direction of travel can yet be established. We still await clarity on a number of central funding streams including revenue support grant, fair funding review and the future of business. Questions are also now being raised around the suitability of Council Tax going forward.										
44 ²	Failure to see the delivery of residential and business growth within the Borough will have a significant impact within the MTFS planning	<p>Growth within the Borough will attract significant additional funding streams by means of Council Tax, NHB and retained business rates.</p> <p>Given the reductions in core government grant and the increasing cost of delivering services, the income from growth is imperative to ensure a balanced MTFS and the ongoing delivery of services within the Borough</p>	5	4	20	<p>Growth strategy set out in Joint Core Strategy</p> <p>Efficient management of DM process</p> <p>Programmes for the delivery of significant infrastructure</p> <p>Strong relationships with key agencies such as Homes England and GFirst LEP</p> <p>Economic Development Strategy</p>	Corporate Management Team	15	<p>Approval of Borough Plan</p> <p>Development and delivery of rail strategy</p> <p>J9 masterplan</p> <p>Business case developments for J10</p> <p>Airport development strategy</p> <p>Identification of opportunities to use business rate reliefs to support and attract business</p> <p>Implementation of DM improvement action plan</p> <p>Agreement for governance of CIL funding to maximise infrastructure delivery</p>	10

Tewkesbury Borough Council: Risk register template

Code	Risk score	Risk Management view
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Risk ref	Corporate risk identified	Impact assessment / comment	Impact Score (1-5)	Likelihood Score (1-5)	Gross risk score	Mitigating Controls	Risk Owner	Current risk score	Identified risk mgt action points	Target risk score
						Establishment of Growth Hub				
<p>Comments: The strategic allocation are beginning to deliver reserved matters applications, which will see growth in the borough. The benefit of this will be undermined by the withdrawal of NHB and the lack of clarity around its replacement. The delivery of retained business rates as a result of growth has been greatly affected by the impact of coronavirus on our business sector despite some business growth in the Borough.</p>										
45 3	If the ICT network is not adequately protected then there is a potential risk that it could be subject to a cyber-security attack leading to loss of systems and significant downtime.	<p>Phishing attacks/Spear phishing – untargeted mass emails sent to many recipients to acquire sensitive information/targeted emails designed to look like its been sent from a trusted person.</p> <p>Denial of service (DoS) – hacker floods a website with more traffic than it can handle. Legitimate users are denied access to services, downtime of systems. Malware – forms of harmful software executed when it is mistakenly downloaded.</p> <p>Ransomware – denies access to systems until a ransom is paid.</p> <p>Reusing credentials on multiple systems makes it easier for a hacker to move around the network</p>	5	5	25	Patch management Penetration testing Internal phishing awareness exercises PSN compliance Firewall management Cyber insurance	Head of Corporate Services	12	Review cyber security arrangements based upon Local Government Association best practice survey Additional £25k approved within 2021/22 budget.	9

Tewkesbury Borough Council: Risk register template

Code	Risk score	Risk Management view
Red	16 – 25	Must be managed down to reduce risk scores in the next year
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Green	1-4	Tolerate and monitor

Risk ref	Corporate risk identified	Impact assessment / comment	Impact Score (1-5)	Likelihood Score (1-5)	Gross risk score	Mitigating Controls	Risk Owner	Current risk score	Identified risk mgt action points	Target risk score
46		<p>All or combination can lead to;</p> <ul style="list-style-type: none"> Loss of reputation and trust Financial loss – disruption to service delivery, cost of restoring systems Legal implications – personal data breach could lead to a significant fine 								
	<p>Comments:</p> <p>The outcome of the external assessment of the council's cyber security arrangements against the best practice ISO27001 standard are currently being considered. The assessment was measured against a set of 114 key controls. Within the 2021/22 budget, a further £25k has been approved within the ICT base budget for strengthening the council's cyber security arrangements.</p>									
4	If business continuity planning is not in place then there is a risk the council would struggle to deliver its services in the event of an incident	<p>Does the council understand the major threats and risk to the business operations? Is a business continuity plan in place?</p> <p>Is the plan tested for various scenarios?</p> <p>Have priority systems been identified?</p> <p>A BC incident could be any of the</p>	4	4	16	<p>Individual service continuity plans</p> <p>Draft corporate plan</p> <p>ICT disaster recovery</p>	Head of Corporate Services	12	<p>Finalise and test draft plan.</p> <p>Alternative premises solution</p>	9

Tewkesbury Borough Council: Risk register template

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Amber	5 – 15	Seek to improve the risk score in the medium term
Green	1-4	Tolerate and monitor

Risk ref	Corporate risk identified	Impact assessment / comment	Impact Score (1-5)	Likelihood Score (1-5)	Gross risk score	Mitigating Controls	Risk Owner	Current risk score	Identified risk mgt action points	Target risk score
		following; <ul style="list-style-type: none"> • ICT downtime • Major staff absence • Property access • Supply chain failure 								
Comments: The Corporate Business Continuity Plan was due to be tested in early 2020. This exercise was to be facilitated by the Civil Protection Team but their resource was concentrated upon dealing with Brexit and the potential impact this will have on Gloucestershire. The response to Covid-19 has been the ultimate test to our emergency and business continuity planning – lessons have been learned and teams adapting to challenging issues. Lesson learnt are currently being captured within service areas and will be presented to Overview and Scrutiny Committee in September. A review of the business continuity plan will also be undertaken. With regards to cyber resilience, a cyber security incident response plan is currently being developed and will be in place by the end of the year.										
5	If the council is not compliant with General Data Protection Requirement then there is a risk of financial penalties and adverse publicity.	Reputational – adverse publicity and internal impact on service and individuals Financial – potential fines from ICO or compensation claim from individuals Resource – time consuming to report, investigate and mitigate data breaches Staff morale – in case of data breaches, potential disciplinary action	4	4	16	Data Protection Policy Governance structure in place eg Information Board, Data Protection Officer appointed, designated Senior Information Risk Owner, SpOC Breach reporting framework	Head of Corporate Services	12	Rollout of e-learning module Implementation of related audit recommendations Implementation of GDPR action plan	9

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						Staff awareness training				
<p>Comments: Since April 2020, a new Single Point of Contact (SPoC) is in place to oversee GDPR – this officer shares that role with internal audit duties. A consolidated action plan has been developed, pulling together previous actions and all internal audit recommendations. This action plan has been approved by the internal Information Board. During the response to Covid, there has been regular updates to staff on GDPR compliance as a number of data breaches have been reported. An annual report on the overall GDPR arrangements will be prepared by the council’s Data Protection Officer and presented to Audit and Governance Committee during 2021/22.</p>										
006	Ineffective Emergency Planning	<p>Failure to deliver support to the community in the event of an emergency.</p> <p>Public not warned and informed in the event of an emergency</p> <p>Negative perception of the Council by external parties / partners/local businesses</p> <p>Failure to deliver critical services in the event of a declared emergency or event. Could result in significant extra cost over the long term</p>	4	4	16	<p>Trained and willing volunteers / staff.</p> <p>Up to date emergency / business continuity plans.</p> <p>Regular reviews of EP RAG Status (quarterly)</p> <p>Partnership working with the LRF and other partners e.g. Severn Trent Water.</p> <p>Sufficient equipment for rest centres</p>	Head of Community Services	8	<p>Develop further capacity within the organisation to assist in the case of an emergency (ensure all new job descriptions reflect this as a requirement).</p> <p>The test exercise planned for 2019/20 has been superseded by real life events which have tested our response to emergency planning.</p> <p>The Emergency Response Guide is reviewed regularly and it is the work plan to do this in November 2020. This has been delayed due to Covid-19.</p>	4
<p>Comments:</p>										

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<p>Recent incidents i.e. flooding and Covid-19 have thoroughly tested the emergency planning process and things have worked well. Once the Covid-19 pandemic has passed a response review will be undertaken and lessons learned will inform future response to similar incidents. Some short-term learning is already identified, and improvements implemented. A review of the most recent flooding events is currently underway due to the unusual nature of these events. The learning from this review will be fed into the emergency planning process.</p>										
49 7	Failure of our waste partner to deliver an effective service.	<p>Failure of contractor or partners to deliver services or meet agreed performance targets leads to additional costs or failed objectives.</p> <p>Failure of MRF operator to be able to fulfil contract.</p>	5	3	15	<p>Contract / Performance monitoring processes in place and improved.</p> <p>Established government arrangements.</p> <p>5 year extension of the Ubico contract has been approved.</p>	Head of Community Services	10	<p>Review of contractual arrangements and service specifications.</p> <p>A decision must be made by the end of this financial year on the extension of the Ubico contract. This is being discussed by the Depot Services Working Group.</p> <p>Service review and improvement plan for street cleansing.</p> <p>Enforcement of contract rules is undertaken. Regular partnership / contract monitoring meetings</p>	8

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									are in place.	
<p>Comments: Regular contract monitoring is in place and remedial actions taken where necessary. Regular meetings take place with senior management at both TBC and Ubico to seek to improve performance and financial reporting. The extension to the Ubico contract has been agreed by Council and Ubico will be given formal notice of this by 31 March 2021. The new contract will run for 5 years from the 1 April 2022. This contract extension provides Ubico with stability and they will be able to take forward some of the work identified to further build the company.</p>										
8	Use of Swindon Road depot.	Our waste services are currently based at the Swindon Road Depot in Cheltenham. The depot is currently leased to Ubico by Cheltenham Borough Council. If CBC were minded to terminate this arrangement then we may need to identify a suitable depot for Ubico to operate of waste services from.	5	2	10	Lease agreement in place.	Head of Community Services	8	Elements of the lease arrangement of the depot have been reviewed and changes made to formalise the arrangements with Cheltenham BC. Consider where a temporary depot could operate from in an emergency.	5
<p>Comments: Lease arrangements are in place. Working with Cheltenham Borough Council on potential depot plans and locations. A project group involving officers from TBC, CBC and Ubico are exploring alternative options for a strategic depot at a different location to Swindon Road. This project is still in it's very early stages and has been delayed due to Covid-19. Cheltenham BC (project leads) indicate that meetings will start again in the new financial year.</p>										
9	Safeguarding arrangements	That the arrangements and implementation of policies and procedures by the Council (and its partners) are not adequate to protect vulnerable adults and children who may be at risk of significant harm. The damage to the Council would be mainly reputational.	5	2	10	Staff awareness of safeguarding. Safeguarding policy in place. Feedback from S.11 annual audit. Partnership working	Head of Community Services	6	Raising awareness of safeguarding policies and procedures with staff through staff briefings, one to ones, PPDs and training. Adopt the quality assurance framework for safeguarding.	4

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54						<p>though the District Safeguarding Network.</p> <p>Taxi driver DBC checks carried out. Street Trader DBS checks implemented.</p>			<p>Discussions are in hand regards to District & Borough Council's submitting a joint S.11 statement.</p> <p>Where necessary ensure pre-employment checks / DBS checks are carried out.</p> <p>The council's safeguarding policy and procedure has been reviewed and adopted.</p>	
<p>Comments: . Audit & Governance Committee received an update on Safeguarding and the new S.11 process. The S.11 assurance statement was submitted and the council are awaiting feedback.</p>										
10	Failure to maintain council assets and ensure ongoing tenancies could result in significant cost and lost income	The Council has a significant property portfolio encompassing both operational and investment assets. For example, the total commercial portfolio is £60m producing an annual gross income of £3.4m.	5	4	20	<p>Recent refurbishment of service related property</p> <p>Establishment of annual contribution to Asset Maintenance Programme</p> <p>Commercial investment reserve</p>	Head of Finance and Asset Management	6	Establishment of long term asset maintenance programme, including allocation of required funding	3

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						Trained and experienced staff Appointment of external investment support Recruitment of additional Property Officer				
<p>Comments: The impact of coronavirus has, in part, led to a small number of vacancies within the commercial portfolio. The Property Team in conjunction with specialist advisors are currently advertising those vacancies and are confident of replacement tenants in the near future. The established reserve will cover the cost of void in the interim. The rest of the portfolio has fared very well in tough economic conditions. In addition, a lease has been agreed for the Cleve Hill golf club that secures its long term future and realises a significant private investment in the facilities. The Council has also been successful in obtaining grant funding for the replacement of its heating system at the council offices.</p>										
11	If the Growth Hub fails to deliver the outputs as specified within the LEP agreement then there is potential that the capital grant would have to be repaid.	<ul style="list-style-type: none"> Financial risk (£500k) Reputational Wider impact on economic delivery in the borough 	3	3	9	Performance monitoring through CRM system Partnership working and effective governance with LEP Dedicated staff to manage hub and outputs e.g. manager and navigator Promotion through	Head of Development	4		4

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						business networks				
<p>Comments:</p> <p>Growth Hub has now been operating for over 2 years. Due to Covid-19 and government guidelines the Growth hub has been closed to the public since the end of March 2020. The team acted fast to move as many services as possible online in order to continue providing a vital support service to businesses. This has understandably impacted on the attainment of some outputs, such as visitor footfall. Output discussions have been undertaken with the LEP, who understand the situation as the other Network Hubs in Gloucestershire are also closed to the public.</p> <p>Effective promotion of the service and its online events provide publicity to maximise outputs. The Head of Development Services is considering options to ensure that the service has the capacity to deliver the outputs and objectives. To date Key outputs are, no. of visitors = 1967, active/ completed growth plans = 362 and business support events held up to 9 March 2021 = 187.</p> <p>The growth hub provides key support to businesses and the economic growth of the Borough which has been impacted by Covid-19. A growth hub presentation to Overview and Scrutiny Committee will take place in April. This will provide an overview of the effectiveness of the hub in a virtual environment and how the hub has supported businesses during Covid-19.</p>										
12	The uncertainty over Brexit leads to an adverse impact on council services and its communities.	<ul style="list-style-type: none"> Potential fuel shortages Data transfer implications Supply chain delays Economic impact Election – impact on resource 	4	4	16	Business continuity and contingency planning Intelligence and networking eg Local Resilience Forum, government agencies Government funding of £52k	Corporate Management Team	16	On-going participation in multi-agency network Potential support to small businesses through Growth Hub Glos LRF undertaking an audit of countywide fuel storage capacity Data storage assessment	12

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Comments: The UK left the EU on 31 January 2020. A trade deal needs to be adopted by 31 December 2020 or trade between the UK and the EU group of countries will have to be on World Trade Organisation (WTO) rules. A trade deal was reached between the EU and the UK, however what this means locally is still an evolving picture. The government have recently updated their worst case scenario and this is under consideration.										
13	Garden town status	Failure to deliver Garden Town project will have an impact on the Council in <ul style="list-style-type: none"> • Reputation - Confidence from Government of TBC ability to deliver programme • Financial (loss of NHB from assumed delivery of homes) • Non Delivery of homes and jobs required for community 	5	5	25	Tewkesbury Borough Council are holding regular meetings with the Project Assurance Group which is attended by a Homes England representative. The project is being managed through the standard HE Project Delivery Plan (PDP). The project is being managed through the standard HE Project Delivery Plan (PDP).	Head of Development Services/ Garden Town Programme Director.	12	Ongoing management through Programme Board and regular project assurance reviews with Senior Officers from Homes England. Upcoming Annual Review process with MHCLG/ Homes England representatives will serve as an important health check point. Plans to strengthen dedicated team resource further beyond the recent appointment of a Programme Manager and Co-ordinator, once annual capacity funding from the Government is confirmed. Evolution of the Concept Masterplan is in the process of being finalised	9

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55						<p>Staff are being recruited to for the project to set up a team. Programme manager and Programme Coordinator have been recruited to form the Garden Town team. A masterplan to deliver the planning/physical delivery strategy is being commissioned.</p> <p>The Council is in receipt of £750,000 funding to add capacity to the programme.</p> <p>The team has applied for additional</p>			which will then inform further work on the detailed Framework Masterplan focusing on Phase 1 delivery, plus the evidence base for the JCS Review.	

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						Capacity Funding form Homes England (expected to hear outcome at the end of 2020).				
<p>Comments: It should be noted that ‘delivery’ of the Tewkesbury Garden Town will potentially be over a 25-30 year period. During that time, there will be many challenges to be overcome and risk elements to be mitigated. At this early formation stage, the team are focusing on getting the key foundations in place in terms of clarifying the forward strategy and ensuring the Council has the capacity and capability to start to deliver the Programme. The highest risk in this regard, is further delay to the JCS Review. The review is vital in providing an important policy context for the Garden Town and the means to safeguard the Programme’s future and the role it will be able to play in helping to bring forward sustainable and well managed growth in the Borough. Reputationally and procedurally, the Council is relatively exposed until the JCS Review process gets underway and progresses, despite the best efforts of the team, meanwhile, to work on other key elements such as the Framework Masterplan, assembly of land and the delivery of enabling basic infrastructure.</p> <p>The Programme is currently reasonably well regarded by Government and further capacity funding is shortly to be made available. Steady progress will be essential however to maintain this positive working relationship.</p>										
14	Non-delivery of the Ashchurch bridge project leading to claims	The project has a time limit of March 2022 for funding draw-down.	5	3	15	Initial grant funding agreement with Homes England (2019) Submit planning application March September 2020 Agree	Programme Director	15	Planning application submitted in September 2020 and due for determination shortly. Heads of terms for land acquisition and access rights issued to landowners to be formalised legally	5

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57						licence/access with landowners Agree BAPA with Network Rail confirming design approval and ability to construct			Supporting transport modelling work to inform wider land assembly strategy due for completion Spring 2021 Detailed design work to be completed post planning, including the associated link roads. Network Rail is an active part of the Project Board and fully engaged with/ supportive of the project. Detail for BAPA for construction phase in preparation/process of review.	
<p>Comments: The award of £8,132,465 is now under contract with the delivery (completion of the draw-down of funds) by March 2022.</p> <p>Confirmation of clean land title will shortly enable early drawdown of the first tranche of grant funding and following delivery of this key milestone, Homes England have committed to reviewing other milestones, including the project delivery period. Until this point, achievement of a successful planning determination remains the greatest short-term risk, alongside the impact to the project's critical path if this process becomes protracted and unnecessarily delayed.</p>										
15	The resource required to respond to and recover from the	<ul style="list-style-type: none"> Non delivery of council plan ambitions Progress stalled in 	5	4	20	'prioritisation of priorities' £500k recovery	Corporate Management Team	16	Utilisation of recovery reserve to support capacity.	15

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58	Covid-19 pandemic is likely to have a significant impact upon the council's priorities.	delivery of high profile projects <ul style="list-style-type: none"> Adverse impact on staff health and wellbeing Financial impact upon budget 				reserve HR support and wellbeing policies Covid-19 recovery plan			Continued monitoring of workloads. Align progression of relevant recovery actions to the government's roadmap out of lockdown.	

Comments: Whilst this is impacting on the council now and technically an 'issue' rather than a risk it would be remiss not to include it within the register given this is not likely to be a short term issue. **Quarterly updates are provided to Overview and Scrutiny Committee through the council plan performance tracker and Covid-19 recovery plan. When the corporate risk register was presented in December 2020, we were on the brink of the tier system and have subsequently moved into the current lockdown. The government's recently announced roadmap out of lockdown represents a positive step nationally in terms of recovery. Management team are currently aligning the council's relevant recovery actions to this roadmap as it contains key dates around potential re-opening of buildings etc. The medium to longer term actions are detailed within the corporate Covid-19 recovery plan. The majority of actions are being progressed and the plan itself will be reviewed and where appropriate refreshed in the summer.**

TEWKESBURY BOROUGH COUNCIL

Report to:	Audit and Governance Committee
Date of Meeting:	24 March 2021
Subject:	Tewkesbury Garden Town – Ashchurch Bridge Project
Report of:	Programme Manager
Corporate Lead:	Programme Director
Lead Member:	Lead Member for the Built Environment
Number of Appendices:	Two

Executive Summary:

The report offers a brief update regarding the progress of the Ashchurch Bridge Over Rail (ABoR) project, including expenditure incurred to date, the impact of the programme delays caused by COVID and a review of the specific risks featured within the Corporate Risk Register. However, with a planning determination imminent and a formal request being positively considered by Homes England to extend the contractual delivery period for the project, the delivery team, which includes Gloucestershire County Council, is confident that the project can be successfully delivered, albeit over an extended timeframe. As it stands, the Council is yet to drawdown any of the committed grant funding for the project and full commitment to the detailed delivery phase remains dependent on planning. Consequently, current financial exposure for the Council is limited and reasonably contained.

Recommendation:

To CONSIDER the project update information set out and to review progress against the planned mitigations and actions.

Reasons for Recommendation:

To offer assurance that the project specific risks featured within the Corporate Risk Register are being robustly and effectively managed.

Resource Implications:

None arising from this report.

Legal Implications:

None arising from this report.

Risk Management Implications:

Regularly reviewed by both the Garden Town Programme Board and ABoR Project Board, which includes senior representatives from Homes England, Network Rail and Gloucestershire County Council, as well as TBC. A detailed Project Risk Register is also held and routinely updated by the project delivery team, in order to keep the Project Board well informed on any issues.

Performance Management Follow-up:

Regularly reviewed by both the Garden Town Programme Board and ABoR Project Board.

Environmental Implications:

None.

1.0 INTRODUCTION/BACKGROUND

- 1.1 In September 2017, in order to support the delivery of the JCS housing numbers and preparatory work being undertaken on the Ashchurch Masterplan, the Council successfully submitted a Housing Infrastructure Fund (HIF) 'Marginal Viability Funding' (MVF) bid to deliver a new road bridge over the railway line at Ashchurch. Promoted by MHCLG to support housing delivery, it was intended that the £8,132,465 capital grant awarded (February 2018) would help to unlock development in the wider Ashchurch area.
- 1.2 The proposed ABoR will be located approximately 150m north of the residential area of Northway and will cross the Bristol-Birmingham main rail line. The scheme will provide a 7.3m wide vehicular carriageway, as well as 3m wide Shared Use Paths (SUPs) on each side, within the bridge parapet, providing high-quality walking and cycling infrastructure across the railway line as a contribution to the promotion of active travel, as well as the wider sustainability principles of the Garden Town.
- 1.3 The location and footprint of the proposed ABoR is illustrated in Appendix 2. This presents the red line boundary for the scheme which also includes the haul roads that will provide temporary access to the ABoR site during construction.
- 1.4 The ABoR is being funded by the Homes England sponsored Housing Infrastructure Fund (HIF) as it is considered key to unlocking land for development through the enablement of a road to the north of Ashchurch that will provide access to potential residential land on either side of the railway. At present, the only link between the eastern and western sides of the railway, to the north of the A46, is via a level crossing on Grange Road which is not considered a sustainable access route, longer term, due to safety concerns.
- 1.5 Following designation in March 2019, this key infrastructure initiative will now help to unlock delivery of the first phase of the Tewkesbury Garden Town.

2.0 PROGRAMME PROGRESS

- 2.1** With the Grant Funding Agreement with Homes England signed in December 2019 and working closely with Gloucestershire County Council and its technical consultants Atkins, steady progress has been made with the preparatory technical design work for the bridge, including essential liaison with Network Rail and other key stakeholders, culminating in the submission of a planning application last Autumn (Application reference – 20/00896/FUL). This is now due for formal consideration by the Council's Planning Committee in March.
- 2.2** It should be noted however, that the ABoR scheme, as proposed in the planning application, is purely the bridge structure itself and does not include a permanent connection to the public highway. The associated link road and residential development to be enabled by the new bridge will be the subject of future separate planning applications, in due course, each to be supported by their own discreet impact assessments, as required.
- 2.3** The planning application for the ABoR is submitted in advance of these associated infrastructure and potential land use developments due to the expenditure deadline associated with the HIF grant funding.
- 2.4** As the planning application progresses, attention is now turning to the bridge structure construction phase with preparatory work continuing with GCC/Atkins to identify the overall timing schedule and the process of selection of a construction partner. In parallel, negotiations are underway with the relevant landowners, either side of the rail line, in order to assemble the necessary land for construction and the associated site access licencing arrangements.
- 2.5** Finally, with clarification as to how the construction phase of the project will be managed, detailed work will need to commence to secure the necessary consents and clearances required from Network Rail in order to access the rail environment. This is potentially quite an involved workstream which will run for many months, which will also prompt further scoping and detailed project planning work to determine the future of the Grange Road level crossing, plus the process and timeframe for the formal adoption of the bridge structure and in time, a new operational highway, running over it, by GCC, in due course.

3.0 FINANCIAL UPDATE

- 3.1** To date, expenditure on the preliminary design and planning application preparatory work for the project totals £609,979.14 against a HIF grant award of £8,132,465. The Council is carrying this cost currently, supported through the Borough Growth Reserve, pending satisfaction of one of the conditions in the HIF Grant Funding Agreement which requires evidence of clean land title before the first drawdown of grant funding can be claimed. However, with the land assembly/licencing requirements for the project in the process of finalisation, the project team is working closely with Homes England to facilitate a first drawdown of HIF funding to the value of £466,400 this financial year. This will effectively replenish the initial Borough Growth Reserve borrowing, leaving an expenditure balance for the project, carrying forward into the new financial year, as £143,579.14.
- 3.2** As the project moves through the planning process, over the next few weeks, the team will undertake a comprehensive project review, including risk and finance issues, which will update the key project milestones, clarify emerging new risks and importantly, re-set the HIF claim profile to help minimise the ongoing financial exposure to the Council.

4.0 SIGNIFICANT RISK ISSUES

4.1 The table set out at Appendix 1 outlines the project risks featured within the Corporate Risk Register, the proposed mitigations, plus an additional column which indicates progress as at 1 March 2021.

5.0 OTHER OPTIONS CONSIDERED

5.1 None.

6.0 CONSULTATION

6.1 None.

7.0 RELEVANT COUNCIL POLICIES/STRATEGIES

7.1 Tewkesbury Borough Council Plan 2020-2024 and the Gloucester, Cheltenham and Tewkesbury Joint Core Strategy 2011 - 2031 Adoption Version (Dec 2017).

8.0 RELEVANT GOVERNMENT POLICIES

8.1 None.

9.0 RESOURCE IMPLICATIONS (Human/Property)

9.1 None arising from this report.

10.0 SUSTAINABILITY IMPLICATIONS (Social/Community Safety/Cultural/ Economic/ Environment)

10.1 None.

11.0 IMPACT UPON (Value For Money/Equalities/E-Government/Human Rights/Health And Safety)

11.1 None.

12.0 RELATED DECISIONS AND ANY OTHER RELEVANT FACTS

12.1 In June 2019, the Council Executive Committee provided the necessary approvals for the project to proceed with delegation awarded to the then Deputy Chief Executive, in consultation with the s151 Officer and Borough Solicitor, to enter into the Grant Funding Agreement with Homes England, plus when required, appropriate agreements with contractors, including Gloucestershire County Council and third party landowners, to support delivery of the project.

Background Papers: None.

Contact Officer: Tewkesbury Garden Town Programme Manager
Tel: 07458 068202 Email: Claire.Edwards@teiwkesbury.gov.uk

Appendices: Appendix 1 – Significant Risk Summary Table.
Appendix 2 – Site Plan.

AUDIT AND GOVERNANCE COMMITTEE: TEWKESBURY GARDEN TOWN - ASHCHURCH BRIDGE PROJECT

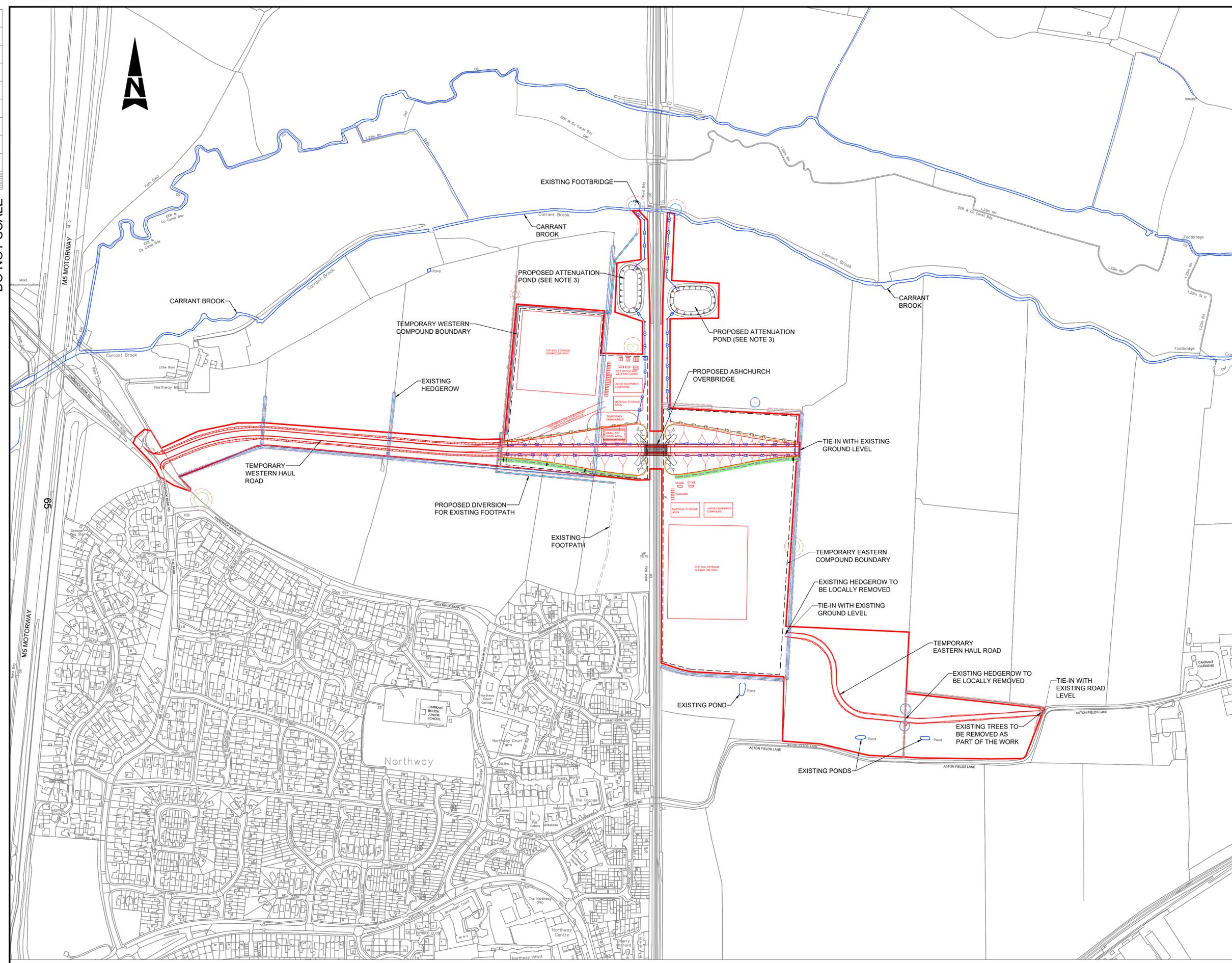
APPENDIX 1 - SIGNIFICANT RISK ISSUES

CORPORATE RISK	PLANNED MITIGATION	POSITION AT 1 MARCH 2021
<p>Non-delivery of the Ashchurch bridge project leading to <i>delayed grant funding claims and/or the risk of repayment</i> <i>*additional text for clarity</i></p>	<p>Finalise and sign grant funding agreement with Homes England</p>	<p>The current grant funding agreement, signed in December 2019, specifies that the HIF award is time limited to March 2022. However, due to fundamental delays to the project programme as a result of Covid, most notably in terms of enabling access to the site for essential survey work, a business case has been made to Homes England to extend the HIF funding availability period. This request has been positively received and is largely procedural but will not be confirmed until the first drawdown condition, relating to the clean land title evidence, is satisfactorily met. Once confirmation from Homes England is received, there will be a requirement to enter a Deed of Variation to make the necessary contractual amendment to the HIF Grant Funding Agreement. At this point, the project delivery plan and key milestones will also be reviewed to ensure only one formal amendment exercise is undertaken as a result.</p>
<p>63</p>	<p>Submit planning application March 2020</p>	<p>Delayed due to Covid, including the availability of sub-contractors and access constraints in terms of completing survey work on site. Application submitted September 2020 and determination scheduled for March 2021.</p>
	<p>Agree license/access with landowners</p>	<p>Work underway, hindered by delays in terms of clarifying the final project design confirming the accurate land requirements. Initial HoTs were issued to the affected landowners at the start of the project, in preparation, which should help accelerate their formalisation, shortly.</p>
	<p>Agree BAPA with Network Rail confirming design approval and ability to construct</p>	<p>Network Rail is an active part of the Project Board and is fully engaged with/supportive of the project. The BAPA process is quite complex however and different consents and approvals are required for the various stages of the project. A BASA and BAPA are in place to facilitate the preliminary design and survey stages of the project, however the detail required for the BAPA for the construction phase is in preparation/the process of legal review, including the terms for the linked Bridge Agreement and Air Rights Easement. These final set of agreements need to be place ahead of construction, so the programme remains in track, in this regard.</p>

<p>Summary</p>		<p>Confirmation of clean land title will shortly enable early drawdown of the first tranche of grant funding for the project and following delivery of this key milestone, Homes England have committed to reviewing other key milestones, including the over-arching project delivery period, in recognition of the delivery constraints exacerbated by the impact of Covid. It is not considered likely that HE will reject the request for a project extension, particularly in the circumstances, but at present and ahead of the first drawdown, the Council is not at risk of needing to repay any grant funding should the project not go ahead and whilst Council expenditure has been incurred on the preliminary design, this work does have asset value and would not necessarily be viewed as abortive cost. Until this point, achievement of a successful planning determination remains the greatest short-term risk, alongside the impact to the project's critical path if this process becomes protracted and unnecessarily delayed.</p> <p><u>Next Steps</u> - other workstreams and expenditure elements needing to be instigated shortly, include procurement of a contractor to construct the temporary haul roads to enable the construction traffic to access and manoeuvre on site, plus detailed design of the link road (supported by further transport modelling) which will be utilising the new bridge, in due course, in order to open up the area for development ultimately. Whilst planned, these workstreams will not commence in earnest until the project has planning permission and confirmation from Homes England regarding the extended project delivery period.</p>
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DO NOT SCALE

100
0 10
Millimetres



1. ALL DIMENSIONS ARE IN MILLIMETRES UNLESS NOTED OTHERWISE.
2. ALL LEVELS ARE IN METRES AND ARE ABOVE ORDANCE DATUM.
3. FOR PROPOSED DRAINAGE DETAILS REFER TO DRAWING GCC_ABoR-ATK-GEN-CC-DR-CD-000001.
4. THIS DRAWING TO BE READ IN CONJUNCTION WITH GCC_ABoR-ATK-LLO-XX-DR-ZL-000014 AND 000015.

KEY

- PROPOSED CHAMBER
- PROPOSED GULLY
- PROPOSED FLOW CONTROL CHAMBER
- PROPOSED HEADWALL
- PROPOSED CHECK DAM
- PROPOSED CARRIER DRAIN
- PROPOSED FILTER DRAIN
- PROPOSED UNLINED DITCH

KEY (not to scale)

- Category A tree
- Category B tree
- Category C tree
- Category U tree
- Permanent Security Fence
- Tree group or hedge - colour according to BS category
- Root Protection Area (RPA)
- Protective fencing (indicative location only)
- Planning Application Boundary
- Proposed Embankment

SAFETY, HEALTH AND ENVIRONMENTAL INFORMATION

In addition to the hazards/risks normally associated with the types of work detailed on this drawing, note the following significant residual risks (Reference shall also be made to the design hazard log).

Construction						
NA						
Maintenance / Cleaning						
NA						
Use						
NA						
Decommissioning / Demolition						
NA						
Description						
Status	Revision	Drawn	Checked	Reviewed	Authorised	Issue Date
Description						
Status	Revision	Drawn	Checked	Reviewed	Authorised	Issue Date
Description						
Status	Revision	Drawn	Checked	Reviewed	Authorised	Issue Date
Description						
Status	Revision	Drawn	Checked	Reviewed	Authorised	Issue Date
Description						
FIRST ISSUE						
Status	Revision	Drawn	Checked	Reviewed	Authorised	Issue Date
Description						
Drawing Suitability						Status
WORK IN PROGRESS						S0

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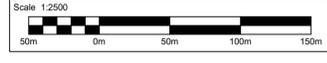


Project Title: 5188915 GCC_ABoR

Drawing Title: ASHCHURCH BRIDGE OVER RAIL (ABoR) PROPOSED SITE PLAN

Drawing Number	Project	Originator	Volume
GCC_ABoR	XX	ATK	LLO
Location	Type	Role	Number
Original Size	Scale	Project Ref. No.	Sheet of
A1		5188915	of
			Rev. P01.1

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1 PROPOSED SITE PLAN
SCALE 1:2500