

8 April 2024

<b>Committee</b>	Council
<b>Date</b>	Tuesday, 16 April 2024
<b>Time of Meeting</b>	6:30 pm
<b>Venue</b>	Tewkesbury Borough Council Offices, Severn Room

## **ALL MEMBERS OF THE COUNCIL ARE REQUESTED TO ATTEND**

### **Agenda**

#### **1. ANNOUNCEMENTS**

1. When the continuous alarm sounds you must evacuate the building by the nearest available fire exit. Members and visitors should proceed to the visitors' car park at the front of the building and await further instructions (during office hours staff should proceed to their usual assembly point; outside of office hours proceed to the visitors' car park). Please do not re-enter the building unless instructed to do so.

In the event of a fire any person with a disability should be assisted in leaving the building.

2. To receive any announcements from the Chair of the Meeting and/or the Chief Executive.

#### **2. APOLOGIES FOR ABSENCE**

Item	Page(s)
<b>3. DECLARATIONS OF INTEREST</b>	
<p>Pursuant to the adoption by the Council on 24 January 2023 of the Tewkesbury Borough Council Code of Conduct, effective from 1 February 2023, as set out in Minute No. CL.72, Members are invited to declare any interest they may have in the business set out on the Agenda to which the approved Code applies.</p>	
<b>4. MINUTES</b>	5 - 22
<p>To approve the Minutes of the meeting held on 27 February 2024.</p>	
<b>5. ITEMS FROM MEMBERS OF THE PUBLIC</b>	
<p>a) To receive any questions, deputations or petitions submitted under Council Rule of Procedure.12.</p> <p style="padding-left: 40px;"><i>(The deadline for public participation submissions for this meeting is Wednesday 10 April 2024).</i></p>	
<p>b) To receive any petitions submitted under the Council's Petitions Scheme.</p>	
<b>6. MEMBER QUESTIONS PROPERLY SUBMITTED IN ACCORDANCE WITH COUNCIL PROCEDURE RULES</b>	
<p>To receive any questions submitted under Rule of Procedure 13. Any items received will be circulated by 5pm on the working day before the meeting.</p> <p style="padding-left: 40px;"><i>(Any questions must be submitted in writing to Democratic Services by, not later than, 10.00am on Monday 8 April 2024).</i></p>	
<b>7. CONSTITUTION REVIEW WORKING GROUP REPORT - AMENDMENT TO FINANCIAL PROCEDURE RULES</b>	23 - 60
<p>To approve the amendments to the Financial Procedure Rules as set out at Appendix 1 to the report.</p>	
<b>8. OVERVIEW AND SCRUTINY COMMITTEE ANNUAL REPORT 2023/24</b>	61 - 76
<p>To consider the annual Overview and Scrutiny Committee report 2023/24.</p>	
<b>9. NOTICES OF MOTION</b>	
<p><b>(a) Cotswolds National Landscape Management Plan</b></p> <p>Councillor Adcock will propose and Councillor Jordan will second that:</p> <p>The Council endorse the Cotswolds National Landscape Management Plan - <a href="https://www.cotswolds-nl.org.uk/wp-content/uploads/2023/09/CNL_Management-Plan-2023-25_final.pdf">https://www.cotswolds-nl.org.uk/wp-content/uploads/2023/09/CNL_Management-Plan-2023-25_final.pdf</a></p>	

**(b) Call for Funding for Children's Hospices**

Councillor Skelt will propose and Councillor Hands will second:

- Research from palliative care charity, 'Together for Short Lives', shows that NHS funding for local children's hospices in England varied by as much as £483 per child in 2022/23.
- The charity found a huge variance in local NHS spending on lifeline care for seriously ill children, as well as a lack of understanding on the number of children who need palliative care, and is calling urgently for fair, long-term NHS funding to sustain crucial children's hospice services.
- In 2022/23, Norfolk and Waveney spent the highest amount per child of any Integrated Care Board, averaging £511 for every child in the area with a life-limiting condition. In contrast, the Integrated Care Board covering Gloucestershire spent an average of just £58 per child.
- Thanks to a successful campaign to save the Children's Hospice Grant, the Minister of State for Social Care has promised £25 million of NHS funding for children's hospices in 2024/25.
- However, neither the UK Government nor NHS England has confirmed how the grant will be distributed.

The Council is concerned that:

- Due to the disparity of funding for children with life-limiting conditions, those suffering in Gloucestershire may not get the additional support that they may need.
- The lack of clarity and certainty on how and when the grant will be distributed means children's hospice services cannot plan effectively how they can help local families.

The Council calls on the Leader of the Council to write to the Minister of State for Social Care:

1. To confirm as a matter of urgency how much of the £25 million each children's hospice in Gloucestershire will receive in 2024/25 and when they will receive it.
2. To do what they can to remove the inequality in local funding for children's palliative care so that every family caring for a seriously ill child can access the support and care they need – when and where they need it.

**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 and this may include recording of persons seated in the public gallery or speaking at the meeting. Please notify the Democratic Services Officer if you have any objections to this practice and the Mayor will take reasonable steps to ensure that any request not to be recorded is complied with.

Any recording must take place in such a way as to ensure that the view of Councillors, Officers, the public and press is not obstructed. The use of flash photography and/or additional lighting will not be allowed unless this has been discussed and agreed in advance of the meeting.

**Executive Director: Resources**

## TEWKESBURY BOROUGH COUNCIL

**Minutes of a Meeting of the Council held at the Council Offices, Gloucester Road, Tewkesbury on Tuesday, 27 February 2024 commencing at 6:30 pm**

**Present:**

The Worshipful the Mayor  
Deputy Mayor

Councillor I Yates  
Councillor P N Workman

**and Councillors:**

N D Adcock, C Agg, H J Bowman, T J Budge, C L J Carter, C M Cody, C F Coleman, M Dimond-Brown, S R Dove, P A Godwin, M A Gore, D W Gray, S Hands, D J Harwood, M L Jordan, E J MacTiernan, G C Madle, J R Mason, H C McLain, P D McLain, C E Mills, J P Mills, K Pervaiz, G M Porter, E C Skelt, J K Smith, P E Smith, R J G Smith, R J Stanley, M R Stewart, H Sundarajoo, M G Sztymiak and R J E Vines

**CL.89 ANNOUNCEMENTS**

89.1 The evacuation procedure, as noted on the Agenda, was advised to those present.

**CL.90 APOLOGIES FOR ABSENCE**

90.1 Apologies for absence were received from Councillors A Hegenbarth, P W Ockelton and M J Williams.

**CL.91 DECLARATIONS OF INTEREST**

91.1 The Committee's attention was drawn to the Tewkesbury Borough Code of Conduct which was adopted by the Council on 24 January 2023 and took effect on 1 February 2023.

91.2 The following declarations were made:

Councillor	Application No./Item	Nature of Interest (where disclosed)	Declared Action in respect of Disclosure
D W Gray	Item 7d – Council Tax Premiums  Item 9 – Gloucestershire City Regions Board	Is a Gloucestershire County Councillor.	Would speak or vote.
R J Stanley	Item 7c – Council Tax Discount Scheme for Care Leavers	Is a foster carer.	Would speak and vote.

91.3 There were no further declarations made on this occasion.

**CL.92 MINUTES**

92.1 The Minutes of the meeting held on 23 January 2024, copies of which had been circulated, were approved as a correct record and signed by the Mayor.

**CL.93 ITEMS FROM MEMBERS OF THE PUBLIC**

93.1 There were no items from members of the public.

**CL.94 MEMBER QUESTIONS PROPERLY SUBMITTED IN ACCORDANCE WITH COUNCIL PROCEDURE RULES**

94.1 The following questions were received from Councillor Cody to the Lead Member for Built Environment, Councillor Mary Jordan. The answers were given by the Lead Member for Built Environment and were taken as read without discussion.

**1. Question**

Following my previous questions regarding dead trees and hedges at the Coombe Hill development, the hedge and tree planting season is nearly at an end. Officers visited the site and contacted the developer to replant as per the stipulation that "this new hedge will enjoy protection for at least five years following completion of the development". When are the trees and hedges going to be replanted?

**Answer**

We are informed that replacement planting to address the Council's concerns has been carried out by the developer. Planning Compliance Officers are due to inspect the site in the near future.

**2. Question**

Given that a large proportion of the first hedges and trees are dead, will the newly planted ones also 'enjoy protection for at least five years' from time of planting?

**Answer**

No. The five year period is not restarted from the date of new planting. Wording from the landscaping condition states: "If any plants fail more than once they shall continue to be replaced on an annual basis until the end of the 5 year maintenance period."

**3. Question**

Who will take responsibility for ensuring their success?

**Answer**

It is the developer/landowner's responsibility to ensure compliance with the planning conditions. We will investigate if a management company has been engaged to handle landscaping maintenance on behalf of the developer.

**4. Question**

What is the process for verifying that trees and hedges planted on new estates with such stipulations are checked?

**Answer**

Developers are required to comply with planning conditions attached to their planning permissions. This includes maintenance of landscaping where such a condition is imposed. We do not have the resources to monitor the success of landscaping across all developments in the borough. We will, however, investigate breaches of planning conditions if we become aware of them and take appropriate action.

94.2 The Mayor invited a supplementary question and the Member asked the following questions in relation to each of the original questions:

1. Please can I be told when the inspection has been carried out and its outcome?
2. Do we find it acceptable that ancient hedgerows can be taken out on the basis that new ones are planted, despite the high possibility that many will die; although they have to be replanted within the first five years, after this date, is it irrelevant if they have failed? Ought we not insist on something stronger, are we not ignoring the importance of the protection of nature?
3. What happens if a management company hasn't been engaged to handle landscaping maintenance on behalf of the developers?
4. Do we need a better process in order to track the health and maintenance of trees and hedges planted on new estates in this fashion?

94.3 The Lead Member for Built Environment advised that a written response would be provided outside of the meeting.

**CL.95 RECOMMENDATIONS FROM EXECUTIVE COMMITTEE****Budget 2024/25**

95.1 At its meeting on 7 February 2024, the Executive Committee considered the 2024/25 budget and made a recommendation to Council.

95.2 The report which was considered by the Executive Committee had been circulated with the Agenda for the current meeting at Pages No. 23-50.

95.3 The recommendation of the Executive Committee was proposed by the Chair of the Executive Committee and seconded by the Lead Member for Finance and Asset Management. The Lead Member for Finance and Asset Management advised that much work had been undertaken in recent weeks to develop a workable budget for the new Council year. The process for developing the budget, and the details of the finances, had been discussed at various meetings including Transform Working Group, Executive Committee and a well-attended Member Briefing last week. He thanked Members for their contributions, challenges and ideas which had helped colleagues to develop this final budget for the year ahead. The detail of the budget was set out at Paragraph 6 of the report which outlined the variances from the current year; it was worth noting that areas within the Council were being challenged to bring in additional income from their activities and also that some prudent changes had been made to the ways in which the Council was managing its treasury and investments. In terms of the process, the Provisional Local Government Settlement was received on 18 December 2023 which had kick-started a brief period of consultation for the government to receive feedback from the sector. In recent months, a number of local authorities had raised the Section 114 flag and concerns had been expressed by MPs and in the media regarding the state of finances within local government; these had perhaps been 'heard' as the Final Settlement had seen an increase in funding which was somewhat unusual. The

majority of the additional funding had been ring-fenced for social services but there had been a 1% rise in the funding guarantee threshold and additional funding linked to the Rural Service Delivery Grant which had resulted in Tewkesbury Borough Council's provisional settlement offer being increased by £106,000 for the new financial year. This announcement had only been made in recent weeks, as such, although the extra income had been included in the report, it had not been linked to any area of spending or service delivery; instead, it was to be held in reserves until Members agreed on a viable plan that could make good use of the funding. In accordance with the Local Government Act 2003, the Council's Chief Finance Officer must make a statement on the robustness of the estimates and the adequacy of the Council's reserves and that statement was set out at Paragraph 11 of the report with the Chief Finance Officer deeming the position as 'adequate' for the year ahead. The Lead Member thanked the Officer team for their detailed yet fast-paced work in pulling together this balanced budget and the associated documentation and hoped it would be approved in accordance with the recommendation so that plans could be made for associated timely implementation across the Council.

95.4 A Member drew attention to Page No. 31, Paragraph 6.1 of the report which set out the base estimates for 2024/25 including proposed growth and sought clarification as to why it appeared that planning spend was increasing by 24.23%. In respect of Page No. 39, Paragraph 11.8 of the report, the Member noted that the Council was being asked to increase the amount of spend for the Business Transformation team but it was unclear what the outcomes were likely to be as a result of that spend and asked that clear targets be included in the new Council Plan which was due to be considered by the Council in April. In terms of Page No. 43, Appendix A of the report, the Member noted there were a number of items in Section D which appeared to be 'spend to save' and he sought assurance these would be taken seriously and potentially brought forward if they would genuinely produce savings which would help with the medium term financial forecast. The Lead Member for Finance and Asset Management agreed it would be beneficial to see the outcomes from the additional spend on Business Transformation but he pointed out they may not all be financial. The Leader of the Council confirmed that outcomes would be part of the Council Plan; Members would be aware of the fantastic work that had been done by the team in the past and it was only right that should continue. The Executive Director: Resources explained that the figures at Page No. 31, Paragraph 6.1 of the report showed the net expenditure for the planning service. The main factor was the increase in planning fees which had come into effect on 6 December 2023 and had resulted in an increased budget forecast of £230,000.

95.5 In accordance with the Local Authorities (Standing Orders) (England) (Amendment) Regulations 2014, voting on the proposal was recorded as follows:

<b>For</b>	<b>Against</b>	<b>Abstain</b>	<b>Absent</b>
N D Adcock			A Hegenbarth
C Agg			P W Ockelton
H J Bowman			M J Williams
T J Budge			
C L J Carter			
C Cody			



C F Coleman

M Dimond-Brown

S R Dove

P A Godwin

M A Gore

D W Gray

S J Hands

D J Harwood

M L Jordan

E J MacTiernan

G C Madle

J R Mason

H C McLain

P D McLain

C E Mills

J P Mills

K Pervaiz

G M Porter

E C Skelt

J K Smith

P E Smith

R J G Smith

R J Stanley

M R Stewart

H Sundarajoo

M G Szymiak

R J E Vines

P N Workman

I Yates

95.6 Accordingly, it was

**RESOLVED**

1. That a net budget of £12,463,511 be **APPROVED**.
2. That a Band D Council Tax for Tewkesbury Borough Council services of £144.36 per annum, an increase of £5.00 per annum, be **APPROVED**.
3. That the growth items for 2024/25, as proposed in Appendix A, be included within the budget.
4. That the capital programme, as proposed in Appendix B, be **APPROVED**.

**Council Tax Reduction Scheme**

95.7 At its meeting on 7 February 2024, the Executive Committee considered the Council Tax Reduction Scheme and recommended to Council that the default Council Tax Reduction Scheme be adopted with effect from 1 April 2024 with a minor revision to the national working age regulations to allow for a de minimus tolerance for income changes; and that authority be delegated to the Director: Corporate Services, in consultation with the Lead Member for Finance and Asset Management, to agree the uprating of the working age regulations incorporated into the local Council Tax Reduction Scheme in line with those announced by the Department for Work and Pensions.

95.8 The report which was considered by the Executive Committee had been circulated with the Agenda for the current meeting at Pages No. 51-54.

95.9 As Chair of the Executive Committee, the Leader of the Council proposed the recommendation of the Executive Committee and it was seconded by the Lead Member for Finance and Asset Management. The Lead Member for Finance and Asset Management advised that the report outlined the Council's desired approach to support residents who qualified for support in paying their Council Tax bills. The recommendation was for Council to approve that the current scheme, which had been in place for the last 10 years, remained in place with a minor revision to the national working age regulations to allow for tolerance to small changes in income i.e. £10 per week.

95.10 Accordingly, it was

**RESOLVED**

1. That the default Council Tax Reduction Scheme be **ADOPTED** with effect from 1 April 2024 with a minor revision to the national working age regulations to allow for a de minimus tolerance for income changes.
2. That authority be delegated to the Director: Corporate Services, in consultation with the Lead Member for Finance and Asset Management, to agree the uprating of the working age regulations incorporated into the local Council Tax Reduction Scheme in line with those announced by the Department for Work and Pensions.

### Council Tax Discount Scheme for Care Leavers

- 95.11 At its meeting on 7 February 2024, the Executive Committee considered the Council Tax Discount Scheme for Care Leavers and recommended to Council that the definition of a care leaver be amended to a young person between the ages of 18 and 24 years for the purposes of Section 13A(1)(c) of the Local Government Finance Act 1992 and that the Council Tax Discount Scheme for Care Leavers, attached at Appendix 1 to the report, be adopted with effect from 1 April 2024.
- 95.12 The report which was considered by the Executive Committee had been circulated with the Agenda for the current meeting at Pages No. 55-62.
- 95.13 As Chair of the Executive Committee, the Leader of the Council proposed the recommendation of the Executive Committee and it was seconded by the Lead Member for Finance and Asset Management. The Lead Member for Finance and Asset Management advised that the report outlined the positive approach being taken by councils across the county to better support young care leavers. The report recommendation would result in categorising young care leavers as being between the ages of 18-24, as opposed to ages 18-21, and give them eligibility for the Council Tax discount scheme, as set out at Appendix 1 to the report. It was important for Members to approve this scheme to avoid Tewkesbury Borough Council being an outlier in supporting its young care leavers.
- 95.14 A Member indicated that he was very supportive of this scheme and did not intend his questions to be critical; however, he was unsure if the records held by the local authority were accurate in terms of people who had left care, particularly the older age range who may need to be identified and he asked what could be done by the Council to find them. In addition, with regard to Houses of Multiple Occupancy (HMOs), an element of the rent paid by tenants to landlords would cover Council Tax so he was concerned that the discount may not be passed on to the care leaver in those circumstances. In response, the Director: Corporate Resources advised that the authority was notified of care leavers by the relevant team at Gloucestershire County Council. There was a proposed action in the new draft Council Plan for a countywide offering for care leavers – at the moment this was siloed to Council Tax and Housing Officers. In terms of the point about HMOs, he undertook to take this into consideration as part of the corporate offering in the new Council Plan. The Leader of the Council felt it was vital for the Council to do its utmost to support care leavers. The Member had made a valid point and, whilst there may not be a way to address that particular situation, he would raise it with partner authorities and provide a response to Members following the meeting.
- 95.15 Upon being put to the vote, it was
- RESOLVED**
1. That it be **AGREED** that the definition of a care leaver be amended to a young person between the ages of 18 and 24 years for the purposes of Section 13A(1)(c) of the Local Government Finance Act 1992.
  2. That the Council Tax Discount Scheme for Care Leavers, attached at Appendix 1 to the report, be **ADOPTED** with effect from 1 April 2024.

## Council Tax Premiums

- 95.16 At its meeting on 7 February 2023, the Executive Committee considered the Council Tax premiums and recommended to Council that Council Tax be increased for all properties deemed second homes, which were occupied periodically, by 100% from 1 April 2025, subject to any exemptions set out in subsequent Regulations and for implementation to be in accordance with those Regulations and guidance; that the Council Tax Empty Homes Premium be increased to 100% for properties empty for between one and five years (currently between two and five years), from 1 April 2025, subject to any exemptions set out in subsequent Regulations and guidance; and, that authority be delegated to the Executive Director: Resources, in consultation with the Lead Member for Finance and Asset Management, to amend the Council's policy relating to premiums in line with legislative or government requirements and changes.
- 95.17 The report which was considered by the Executive Committee had been circulated with the Agenda for the current meeting at Pages No. 53-59.
- 95.18 As Chair of the Executive Committee, the Leader of the Council proposed the recommendation of the Executive Committee and advised that Members were voting on the principle of the scheme as the full detail was yet to be provided by the government. The proposal was seconded by the Lead Member for Finance and Asset Management who indicated that the report outlined a scheme to set increased Council Tax premiums for properties in the borough defined as either second or empty homes. This proposal was linked to the Levelling Up and Regeneration Act 2023 which gained royal assent in October 2023. It was important to note that these recommendations were to be launched and communicated across the coming months, with implementation planned for the 2025/26 financial year. Although there may be some additional funding to the Council, the aim of the scheme was to encourage property owners to bring their properties back into full use in line with the Act.
- 95.19 A Member sought clarification as to what the Leader of the Council had meant by saying that Members were voting on the principle of the scheme and was advised that the full details, including the exemptions, were yet to be received from the government so Members could only vote on what was before them. A Member drew attention to Page No. 63, Paragraph 1.8 of the report which talked about the concern that couples who owned a second home may claim they were living separately and were single occupants of each respective property; she was sure many people would be in that situation and asked if it was down to the Council to carry out checks in relation to that. The Director: Corporate Resources confirmed this was an internal piece of work carried out by the team using checks on data sources. A Member sought clarification as to what 'periodically' was defined as in terms of the occupation of second homes as set out in the recommendation and how Airbnb properties fitted into the proposal. The Director: Corporate Resources drew attention to Page No. 63, Paragraph 1.7 of the report which explained that, depending on how long properties were available to let, they may be rated as Business Rates by the Valuation Office Agency (VOA) – this was not a Council decision and was subject to provision of appropriate evidence to the VOA. A Member sought clarification as to whether the 247 properties classed as second homes would be marketable properties meeting the requirements to bring them back into use as there was a suggestion the majority were in rural villages and would not be. In response, the Director: Corporate Resources confirmed they were marketable and the majority were in rural areas. In response to a query regarding the exemption for properties undergoing major repairs, Members were advised that the exemption was for 12 months and, if the works exceeded that timeframe, the owner could apply to the VOA to be taken out of the valuation.

- 95.20 During the debate which ensued, a Member expressed the view that, historically, Council Tax had been to pay for local services and there had previously been a discount for second home owners on the basis they did not use as many services. Whilst he understood the intention behind the scheme, he was of the view that introducing very high charges for something which had not been a problem in the past, and distinguishing between those occupying properties or not, could be an incentive for some to game the system. Charging people twice as much for a second home could ultimately cause families to break-up and it would be naïve to think that the relatively small amount of money it would bring to Tewkesbury Borough would outweigh the additional problems associated with it. Another Member felt this was missing the point – it was not about money, it was about bringing empty homes back into use to help to address the significant housing need within the borough. A Member made the point that, as a Council Tax payer, he did not use all of the services provided but that was not a reason for him to stop paying Council Tax.
- 95.21 A Member indicated that he was supportive of the approach but was mindful of the length of time that probate was taking following the pandemic. The Leader of the Council confirmed that was something he had also raised and was at the forefront of his mind. The Director: Corporate Resources advised that this was covered at Page No. 65, Paragraph 2.5 of the report which set out the government proposal that properties undergoing probate would be exceptions to both the second homes and empty homes premiums for 12 months. A Member indicated that he was fortunate to have a second home which he rented out and, in his opinion, if someone had a second home which they could afford to keep empty they could afford to pay the additional Council Tax for that privilege. A Member agreed with the principle of the scheme, particularly for homes which stood empty or derelict, but raised concern there may be ways for people with second homes to avoid having to pay the additional Council Tax and an extra burden would be placed on the authority in having to police that. Another Member shared the view already expressed that the main purpose was to bring empty homes back into circulation and if this scheme could achieve that it would be worthwhile.
- 95.22 A Member confirmed he was entirely in support of the principle of the scheme but had voted against it at the Executive Committee meeting as he did not feel his concerns had been dealt with. He was uneasy that Members were being asked to vote on something based on government guidance which had not been received and exceptions which had not been confirmed. He noted that the report stated there would be no resource implications other than Officer time and he raised concern that this was an unknown quantity, particularly considering the small amount of money which the scheme would bring in. People with second homes would be able to circumnavigate the scheme to evade the additional changes and whilst that was not a reason not to go ahead, it was important to be satisfied the necessary resources were available. At the Executive Committee, a desire had been expressed for the County Council to contribute towards those resources, which may or may not be possible, but, given the County Council would benefit financially, he felt there should be some element of support. In his view, it would be preferable to defer a decision until there was more clarity on the detail behind the principle. A Member explained that the reason for the proposal being brought to this meeting was due to the need to give 12 months' notice of implementation of the scheme which, if approved tonight, could be included in the Council Tax bills being issued for April 2024/25; a deferral would mean Officers would have to wait to start that work which could result in the need for a second Council Tax billing part way through the year, or further delay in implementing the scheme. She pointed out that the majority of the exemptions already existed and, in a way, these complicated the report which was simply asking Members to agree to the principle of the scheme. With regard to the legal implications, a Member noted that, if the Council wished to

adopt any changes arising from the Levelling Up and Regeneration Bill, it was required to make a resolution confirming its requirements by no later than 31 March 2024 and questioned whether he was right in thinking that, if the Council did not make that resolution tonight, it would not be able to collect the additional charge for second homes. In response, the Associate Director: Finance clarified that the scheme could still be implemented at a later date but 12 months' notice was required and Council Tax bills were being issued over the next couple of weeks so it would be a case of rebilling. A Member expressed the view that the proposal should be supported as any properties which could be brought back into permanent use would assist with the vitality and sustainability of villages in the borough.

95.23 Upon being put to the vote, it was

**RESOLVED**

1. That Council Tax be increased for all properties deemed second homes, which are occupied periodically, by 100% from 1 April 2025, subject to any exemptions set out in subsequent Regulations and for implementation to be in accordance with those Regulations and guidance.
2. That the Council Tax Empty Homes Premium be increased to 100% for properties empty for between one and five years (currently between two and five years), from 1 April 2025, subject to any exemptions set out in subsequent Regulations and guidance.
3. That authority be delegated to the Executive Director: Resources, in consultation with the Lead Member for Finance and Asset Management, to amend the Council's policy relating to premiums in line with legislative or government requirements and changes.

**CL.96 COUNCIL TAX SETTING 2024/25**

96.1 Having agreed the Council's 2024/25 budget earlier in the meeting, attention was drawn to the report, circulated separately, which asked Members to approve and set a Council Tax requirement for 2024/25.

96.2 In proposing the Council Tax report, the Lead Member for Finance and Asset Management explained that, as the billing authority, the Council must formally approve the Council Tax charge to its residents for the forthcoming year including the levels set by the County Council and the Police and Crime Commissioner for Gloucestershire as well as Town and Parish Councils. In line with the 2024/25 budget approved earlier in the meeting, the average Band D Council Tax within the borough would be £2,126.05 per annum which was an increase of £97.13 or 4.79%. This position was a combination of the following increases in Council Tax: the County Council – 4.99% or £76.04; the Police and Crime Commissioner – 4.41% or £13.00; the average Town and Parish Council – 4.47% or £3.16; and Tewkesbury Borough Council – 3.59% or £5.00. As a result of these increases, it should be noted that with the government still not enabling the Council to be able to appropriately increase its premium, Tewkesbury Borough Council's share of the overall Council Tax bill fell from 6.86% to 6.79%. This position was summarised in the table at Paragraph 3.1 of the report with further detail provided in its appendices. The full Council Tax resolution, as required by the legislation, was contained within Appendix A to the report and he asked the Council to formally approve it in order for Officers to issue bills to residents in a timely manner.

96.3 The recommendation was seconded and, in accordance with the Local Authorities (Standing Orders) (England) (Amendment) Regulations 2014, voting was recorded as follows:

<b>For</b>	<b>Against</b>	<b>Abstain</b>	<b>Absent</b>
N D Adcock			A Hegenbarth
C Agg			P W Ockelton
H J Bowman			M J Williams
T J Budge			
C L J Carter			
C Cody			
C F Coleman			
M Dimond-Brown			
S R Dove			
P A Godwin			
M A Gore			
D W Gray			
S J Hands			
D J Harwood			
M L Jordan			
E J MacTiernan			
G C Madle			
J R Mason			
H C McLain			
P D McLain			
C E Mills			
J P Mills			
K Pervaiz			
G M Porter			
E C Skelt			
J K Smith			
P E Smith			
R J G Smith			

R J Stanley

M R Stewart

H Sundarajoo

M G Sztymiak

R J E Vines

P N Workman

I Yates

96.4 Accordingly, it was

**RESOLVED**

1. That it be **NOTED** that, on 1 December 2023, the Council calculated:
  - a) the Council Tax Base 2024/25 for the whole Council area as £37,632.47 (Item T in the formula in section 31B of the Local Government Finance Act 1992, as amended (the "Act")); and,
  - b) for dwellings in those parts of its area to which a Parish precept relates as in the attached Appendix C.
2. That the Council Tax requirement calculated for the Council's own purposes for 2024/25 (excluding Parish precepts) is £5,432,623.
3. That the following amounts be calculated for the year 2024/25 in accordance with Sections 30 to 36 of the Act:
  - a) £62,168,273 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) of the Act taking into account all precepts issued to it by Parish Councils;
  - b) -£53,956,167 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act;
  - c) £8,212,105 being the amount by which the aggregate at 3.a) above exceeds the aggregate at 3.b) above, calculated by the Council in accordance with Section 31A(4) of the Act as its Council Tax requirement for the year (Item R in the formula in Section 31B of the Act);
  - d) £218.22 being the amount at 3.c) above (Item R), all divided by Item T (1(a) above), calculated by the Council, in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year (including Parish precepts);
  - e) £2,779,482 being the aggregate amount of all special items (Parish precepts) referred to in Section 34(1) of the Act (as per Appendix C to the report);



- f) £144.36 being the amount at 3.d) above less the result given by dividing the amount at 3.e) above by Item T (1 (a) above), calculated by the Council, in accordance with Section 34(2) of the Act, as the basic amount of its Council Tax for the year for dwellings in those parts of its area to which no Parish precept relates;
- g) the amounts stated in column 5 (Band D Parish/Town and Borough b) of Appendix B to the report are given by adding to the amount at 3.f) above the amounts of special items relating to dwellings in those parts of the Council's area specified in column 1 of Appendix B in accordance with Section 34 (3) of the Act. For completeness the table shows all areas; and
- h) the amount set out in Appendix B to the report given by multiplying the amounts at 3.g) above by the number which, in proportion set out in Section 5 (1) of the Act, is applicable to dwellings listed in a particular valuation band divided by the number which in that proportion is applicable to dwellings listed in valuation band D, calculated by the Council, in accordance with Section 36 (1) of the Act, as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands.
4. That it be **NOTED** that, for the year 2024/25, Gloucestershire County Council and the Office of the Police and Crime Commissioner for Gloucestershire have stated the following amounts in precepts issued to the Borough Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwellings shown below:

Valuation Bands	Gloucestershire County Council			Office of the Police and Crime Commissioner for Gloucestershire
	£			£
	ASC	General	Total	
A	152.88	913.67	1,066.55	205.39
B	178.36	1,065.94	1,244.30	239.62
C	203.84	1,218.22	1,422.06	273.85
D	229.32	1,370.50	1,599.82	308.08
E	280.28	1,675.06	1,955.34	376.54
F	331.24	1,979.61	2,310.85	445.00
G	382.20	2,284.17	2,666.37	513.47
H	458.64	2,741.00	3,199.64	616.16

5. That, having calculated the aggregate in each case of the amounts at 3.h) and 4. above, the Council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the amounts set out in Appendix B to the report as the amounts of Council Tax for the year 2024/25 for each of the categories of dwellings shown in Schedule 3.

6. The Council has determined that its relevant basic amount of Council Tax for 2024/25 is not excessive in accordance with principles approved under Section 52ZB Local Government Finance Act 1992. As the billing authority, the Council has not been notified by a major precepting authority that its relevant basic amount of Council Tax for 2024/25 is excessive and that the billing authority is not required to hold a referendum in accordance with Section 52ZK Local Government Finance Act 1992.

## **CL.97 GLOUCESTERSHIRE CITY REGIONS BOARD**

- 97.1 Attention was drawn to the report of the Chief Executive, circulated at Pages No. 69-90, which set out the emerging form and function of the Gloucestershire City Regions Board. Members were asked to agree the establishment of the Gloucestershire City Regions Board and that authority be delegated to the Chief Executive, in consultation with the Leader of the Council, to finalise and complete the inter-authority agreement and other key documentation and to take all necessary steps to create the Gloucestershire City Regions Board, including finalising the Terms of Reference for the Board with those recommendations not becoming effective until all Gloucestershire Councils passed equivalent recommendations; and, upon the establishment of the Gloucestershire City Regions Board, to agree to delegate this Council's functions to the Gloucestershire City Regions Board as necessary for the delivery of the functions identified in the Terms of Reference as set out at Appendix 1 to the report; confirm the appointment of Gloucestershire County Council as the administering authority; to appoint the Leader of Tewkesbury Borough Council to the Gloucestershire City Regions Board as the nominated Member of the Board and to appoint a substitute Member to the Board.
- 97.2 The Leader of the Council proposed the report recommendation, subject to an amendment to propose that the Deputy Leader of the Council be the substitute Member of the Board. He acknowledged that the Gloucestershire City Regions Board name was likely to cause some concerns but explained that the Gloucestershire local authorities had worked jointly through membership of Severn Vale, Rural Ambitions and Central Gloucestershire City Region Boards, together with the Gloucestershire Economic Growth Joint Committee, for several years. Following a review of the joint working arrangements, Leadership Gloucestershire had agreed that the three Boards and the Joint Committee should be merged into a single forum under the name of the Gloucestershire City Regions Board serving the whole county. The report set out the emerging form and function of the Gloucestershire City Regions Board, the nature of its authority, Terms of Reference, membership and joint scrutiny arrangements. He had sought assurances in terms of the devolution offer from the government and advised that Gloucestershire County Council could do this with or without Tewkesbury Borough Council so becoming part of the Gloucestershire City Regions Board would ensure Tewkesbury Borough Council had a seat at the table along with the other district authorities. The proposal was duly seconded.
- 97.3 A Member expressed the view that the Gloucestershire City Regions Board was a very misleading name given the largely rural nature of the county, particularly Tewkesbury Borough, and she questioned why this report had not been taken to the Executive Committee. In response, the Chief Executive advised that it was a matter of timing and he stressed that the Council did not have the ability to make changes to the process, it could simply decide whether it wished to sign up to the Gloucestershire City Regions Board. A Member indicated that, historically under the Gloucestershire Economic Growth Joint Committee, there had been a clear distinction between urban and rural and, in managing economic growth, there was a

risk that urban would be favoured over rural so he asked if there had been a conscious effort to address that to ensure rural Tewkesbury Borough had a fair say in the direction of the Board. The Chief Executive explained this was why the Board was being set up; there was a good rural/urban split across the district authorities and Gloucestershire County Council represented both. There were safeguards built into the way the Board would operate and Gloucestershire County Council worked well with the district authorities to ensure delivery of economic growth was right for the whole of the county with balance between rural and urban areas. In response to a query regarding scrutiny, Members were advised that the activities of the Gloucestershire Economic Growth Joint Committee had been scrutinised by the Gloucestershire Economic Growth Scrutiny Committee and it had been agreed that a joint scrutiny function would continue to exist to scrutinise the work of the Gloucestershire City Regions Board; however, subject to all Gloucestershire authorities agreeing to establish the Gloucestershire City Regions Board, it was proposed that a review of the scrutiny function be undertaken to ensure it aligned with the priorities of the Board. The Monitoring Officer advised that Tewkesbury Borough Council would have a Member on the board who would be nominated by its Overview and Scrutiny Committee and would report back to that Committee.

97.4 A Member asked for clarification as to the financial impact of setting up the Gloucestershire City Regions Board on the district authorities, and Tewkesbury Borough Council in particular. In response, the Executive Director: Resources advised that the Gloucestershire City Regions Board would continue the arrangements already in place with Gloucestershire County Council as the host and providing administrative support to the Board. Any project work would be funded from the Social Enterprise Development and Investment Fund (SEDIF) which was funded by the first 10% of receipts from the Gloucestershire Business Rates Pool. The Member indicated that she was concerned that the Medium Term Financial Strategy suggested Tewkesbury Borough Council was approaching a 'cliff edge' where it would have a significant budget deficit in the next few years and she was concerned about the financial impact of devolution if the Gloucestershire City Regions Board chose to go down that route again and whether the County Council could require the district authorities to contribute towards that cost. It seemed this was a path to devolution and to a unitary authority. The Chief Executive advised that, if a devolution deal was agreed with the government, there would be designated funding for that. Any additional expenditure aligned to a devolution deal was expected to be passported to the County Council; it was not about Tewkesbury Borough Council having to run and fund a devolution programme. In terms of whether this was a backdoor to unitary, from his perspective the Gloucestershire City Regions Board was about achieving an economic vision for the county building on the two-tier system rather than trying to bypass it and he was reassured by the journey that was taking place.

97.5 Upon being put to the vote, it was

**RESOLVED**

1. That the establishment of the Gloucestershire City Regions Board be **AGREED** and that authority be delegated to the Chief Executive, in consultation with the Leader of the Council, to finalise and complete the inter-authority agreement and other key documentation and to take all necessary steps to create the Gloucestershire City Regions Board, including finalising the Terms of Reference for the Board with this not becoming effective until all Gloucestershire Councils passed equivalent recommendations.
2. That, upon the establishment of the Gloucestershire City Regions Board, it be **AGREED** that:
  - i. this Council's functions be delegated to the Gloucestershire City Regions Board as necessary for the delivery of the

functions identified in the Terms of Reference as set out at Appendix 1 to the report;

- ii. the appointment of Gloucestershire County Council as the administering authority be confirmed; and
- iii. the Leader and Deputy Leader of Tewkesbury Borough Council be appointed to the Gloucestershire City Regions Board as the nominated Member and substitute Member of the Board respectively.

## **CL.98 TEWKESBURY GARDEN COMMUNITIES CHARTER**

- 98.1 Attention was drawn to the report of the Executive Director: Place, circulated at Pages No. 89-180, and the amendment to Paragraph 2.2 of the report circulated separately, which set out the responses to the consultation on the draft Tewkesbury Garden Communities Charter. Members were asked to consider the responses and to adopt the Tewkesbury Garden Communities Charter and commence the process of stakeholder sign-up.
- 98.2 In proposing the report recommendation, the Leader of the Council advised that, as part of the earlier gateway review of the Tewkesbury Garden Town Programme, the recommendations of which had been reported to Council in September 2023, it was proposed that a programme charter document be developed to help stakeholders better understand the concept and to set out a shared set of aspirations for the programme. A draft charter had been issued for consultation in December 2023 and Appendix 1 to the report listed the comments received during the consultation with a series of responses detailing any actions/amendments included within the charter, attached at Appendix 2 to the report, which was proposed for adoption. The proposal was duly seconded.
- 98.3 A Member indicated that some changes to the document had been agreed at the Assurance Board meeting last week which had not been tabled at this meeting and she asked if the proposal should be amended to include those. The Member also asked if the document had been taken to the other community groups and the Oversight Board to confirm they were happy for it to be adopted. In response, the Executive Director: Place confirmed those amendments would be factored in but the purpose of this report was for the Council to adopt the substantive vision. He confirmed that the Oversight Board had been closely involved in shaping the charter, as had all of the other governance groups. Another Member sought clarification regarding the map at Page No. 168 of the report as he was unclear as to how the suggestion that the Garden Communities would cover six potential areas had been reached. The Executive Director: Place advised this was something which had been discussed by the Assurance Board and would be addressed.
- 98.4 During the debate which ensued, a Member expressed the view that Appendix 1 of the report demonstrated that the Council had done great job of engaging and encouraging comments in relation to the draft charter; however, in terms of the responses to the comments these were somewhat bland answers to detailed questions and he would like to see more context. With regard to Pages No. 129 and 136 of the report which related to the comments from the North Ashchurch Consortium, he acknowledged there seemed to be pushback around some of the aspirations, particularly in terms of being carbon neutral, and he hoped the Council would continue to be as robust as it could be - there were many examples of quality market and affordable housing developments with zero carbon emissions. Another Member indicated that she had no issue with the document and whilst she understood it was intended that developers, particularly the North Ashchurch Consortium, would sign up to it she asked who else would be expected to, for instance, would it cover all developments already south of the A46 and all Parish

Councils. She asked what redress the Council would have in the event that development commenced and developers subsequently come back to say they could no longer apply the principles because they were not viable. The Leader of the Council recognised that would be a challenge and the charter was part of the answer in terms of having something to hold developers to but the teeth would be the Strategic and Local Plan (SLP) which would allow the planning authority to hold all developers across the borough to the high standards which Members wanted to see. The Executive Director: Place confirmed that anyone who had a stake in the concept of garden communities would be asked to sign up to the charter and he confirmed that Parish Councils had actively engaged with the current document so far along with the community groups. The Lead Member for Built Environment expressed the view that, although there was no absolute power within the document, it was much better to have it than not and pointed out there would be 20% uplift on the price of houses built to the standards set out in the document which would be an incentive for developers.

- 98.5 A Member indicated that he had previously expressed a number of concerns with the concept of the charter which did not carry any weight in planning terms and he felt it was very much a public relations exercise. He did not have a problem with the principles of sustainability, character and identity, and the links between infrastructure and existing communities, but he would like to see them adopted boroughwide and felt this made other areas look like they were being ignored. He felt there should be a caveat to say that things could change in the future as developers would be the ones who dictated what they could deliver for the price people were prepared to pay. The Leader of the Council agreed that the principles should be boroughwide and the garden communities would be the first step towards that. He reiterated that the SLP would put the Council on a firm footing as a planning authority so developers could be held to a higher standard. Another Member drew attention to Page No. 118 of the report and pointed out that the comment in relation to the consultation response stated that *“Tewkesbury has ‘Garden Town’ status and as such seeks to provide for development of around 10,000 homes...”*; however, she had thought it was now being called a garden community and, on that basis, she had told residents that it was more likely to be in the region of 4,000 houses. The Leader of the Council agreed this could be confusing but indicated that, until a full assessment of the area had been undertaken, there would be no set number. The Executive Director: Place advised that the planning of growth towards the target was the correct interpretation rather than specific achievement of that target as a number. The Member indicated that she was confused by this as she had thought 4,000 houses had been agreed as being viable for a garden town and, if it was to be 10,000 she asked if houses could be retrofitted as she did not think that amount of new houses could be accommodated in the area shown on the map. In response, the Leader of the Council advised that 4,000 was the amount associated with the North Ashchurch Consortium element of the garden communities and there was a wider project beyond that. He agreed the 10,000 figure was confusing and had stated a number of times that a specific number could not be set – 10,000 could not be an absolute without an assessment of infrastructure and all of the wider sites. The Executive Director: Place advised that the original concept and programme for the garden town had sought to achieve that number and the charter set out the context for why that would not be the case. The figures were incremental rather than guaranteed. This had been fed back to Homes England which understood the change in context, and the programme for delivering improved housing with the principles of development it would seek to achieve, and had given no indication that the status would be withdrawn. A Member expressed the view that 10,000 homes in the garden communities area was a total impossibility as there was not enough land. A number of the houses south of the A46 had already been built, had planning permission or were under construction and by 2026, the timeline for the garden communities development to start, there would be nothing left to develop in that

area. Furthermore, the principles within the charter bore no resemblance to what was currently being delivered so she felt it was necessary to be realistic as to what garden town status actually was. The Leader of the Council felt that the charter was realistic and ultimately, as had been discussed previously, houses would be built regardless of whether the garden communities programme was delivered. If there was a possibility that the situation could be improved then he felt the Council had a responsibility to try - nobody was promising that applying the charter boroughwide could change a house that had already been built or which had planning permission but it was setting out the direction for new development going forward.

98.6 Upon being put to the vote, it was

**RESOLVED** That the draft consultation responses be **NOTED** and the Tewkesbury Garden Communities Charter be **ADOPTED** and the process of stakeholder sign-up be commenced.

The meeting closed at 8:40 pm

## TEWKESBURY BOROUGH COUNCIL

<b>Report to:</b>	Council
<b>Date of Meeting:</b>	16 April 2024
<b>Subject:</b>	Constitution Review Working Group Report - Amendment to Financial Procedure Rules
<b>Report of:</b>	Monitoring Officer
<b>Head of Service/Director:</b>	Monitoring Officer
<b>Lead Member:</b>	Lead Member for Finance and Asset Management
<b>Number of Appendices:</b>	1

**Executive Summary:**

At its meeting on 25 July 2023, Council agreed to establish a Constitution Review Working Group to keep under review the effectiveness of the governance arrangements of the Council and to consider specific issues referred to it by Officers and Members.

This report asks the Council to approve amendments to the Financial Procedure Rules as set out at Appendix 1 to the report.

**Recommendation:**

**To APPROVE the amendments to the Financial Procedure Rules, as set out at Appendix 1.**

**Financial Implications:**

None as a result of the changes proposed in this report.

**Legal Implications:**

Under Part 2 Article 14 of the Council's Constitution, the Monitoring Officer has a duty to monitor and review the operation of the Constitution to ensure that the aims and principles are given full effect. This includes making recommendations for any amendments to better achieve the purposes detailed in Article 1 such as enabling decisions to be taken efficiently, effectively and transparently, with due regard to probity and equity. Changes to the Constitution may only be approved by the Council after consideration of a written report by the Monitoring Officer.

**Environmental and Sustainability Implications:**

None as a result of the changes proposed in this report.

**Resource Implications (including impact on equalities):**

None other than Officer time.

**Safeguarding Implications:**

None.

**Impact on the Customer:**

None.

**1.0 INTRODUCTION**

1.1 At its meeting on 25 July 2023, Council agreed to establish a Constitution Review Working Group to keep under review the effectiveness of the governance arrangements of the Council and to consider specific issues referred to it by Officers and Members.

**2.0 PROPOSED AMENDMENTS TO FINANCIAL PROCEDURE RULES**

2.1 The Financial Procedure Rules required review and update to reflect the current management structure and to amend some regulatory points, as such, the following key amendments were proposed:

- all grant bids up to £50,000 would be submitted to the relevant Executive Director for approval and that grant bids over £50,000 would require approval from the Chief Officers Group meaning the Section 151 Officer would only be required to see the ones requiring physical sign-off;
- to change the requirements in relation to virements so that Directors could request a budget virement between the budgets they controlled for up to £20,000, in consultation with the Section 151 Officer and Lead Member, rather than having to seek Executive Committee approval;
- to strengthen wording around the raising of purchase orders so any invoices which did not contain a purchase order would be returned to the supplier before payment;
- to remove wording about cash and cheques as, although no decision had been taken to stop receiving cash and cheques at the Council Offices, the Council no longer had a cashier function meaning these transactions were expensive to process and there were options for people to pay using those methods via Post Offices or local paypoints instead, and
- to reflect the new digital process for payment and procurement cards.

2.2 The Working Group was happy with these revisions, subject to consultation with the Lead Member for Finance and Asset Management, and suggested a further amendment for the Section 151 Officer to be authorised to approve virements up to £50,000.

2.3 As such, the Council is asked to approve the amendments to the Financial Procedure Rules as set out at Appendix 1.

**3.0 CONSTITUTION REVIEW PROGRAMME**

3.1 A programme for the review of the Constitution is currently being developed by the Monitoring Officer and Head of Democratic and Electoral Services which will take a structured approach to reviewing each section of the Constitution. Work has already commenced on review of the Planning Scheme of Delegation which will be considered by the Planning Committee in due course.

**4.0 CONSULTATION**

4.1 The Lead Member for Finance and Asset Management was consulted on the proposed amendments to the Financial Procedure Rules.



## **5.0 ASSOCIATED RISKS**

**5.1** Changes to the Constitution will need to be communicated across the Council and those working with the Council.

## **6.0 MONITORING**

**6.1** In accordance with its Terms of Reference, the Working Group will meet on at least an annual basis with an annual report to Council making further recommendations regarding changes to the Council's Constitution.

**6.2** Delegated authority was previously granted by the Council to make minor changes/amendments to the Constitution such as spelling, grammar, typographical and formatting changes that do not affect the substantive content, and to the Chief Executive and Monitoring Officers to make minor amendments to reflect changes to the management structure in terms of delegations etc.

## **7.0 RELEVANT COUNCIL PLAN PRIORITIES/COUNCIL POLICIES/STRATEGIES**

**7.1** Sound financial governance supports delivery of all Council Plan priorities.

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**Background Papers:** Constitution Review Working Group Agenda, Reports and Minutes.

**Contact Officer:** Monitoring Officer  
01684272211 [tom.clark@tewkesbury.gov.uk](mailto:tom.clark@tewkesbury.gov.uk)

**Appendices:** Appendix 1 - Financial Procedure Rules



# FINANCIAL PROCEDURE RULES

## Section 1 – Financial Governance

1. Financial Governance
2. Internal Audit & Systems of Internal Control

## Section 2 – Budget Management

3. Financial System and Procedures
4. Preparing and Managing the Revenue and Capital Budget
5. Changes to the overall Agreed Revenue and Capital Budget

## Section 3 – Financial Processes

6. Payment of Invoices
7. Income
8. Taxation
9. Payment Cards
10. Banking Arrangements, Cheque Signing and Imprest Account
11. Treasury Management
12. Insurance
13. Fraud and money laundering

## Section 4 - Employees

14. Workforce
15. Salaries, Wages and Pensions
16. Travel, Subsistence and other Allowances
17. Gifts and Hospitality

## Section 4 – Tangible assets

18. Capital Plan Preparation and Management
19. Assets
20. Security

## Section 5 – Third Party arrangements

21. Unofficial and Voluntary Funds
22. Financial Control of Partnerships, Joint Ventures, Associated Organisations and Similar Arrangements

## 1) FINANCIAL GOVERNANCE

### Council's responsibilities

The Council has a statutory duty to make arrangements for the proper administration of its financial affairs and to ensure that one of its officers has responsibility for the administration of those affairs. The S.151 Officer has been designated as being responsible for those arrangements.

The Council is responsible for the approval of the Financial Procedure Rules to be used by all Members and officers, including any amendments or additions presented by the S.151 Officer.

The Council is responsible for approving the procedures for recording and reporting decisions taken, by the Council itself, or under approved delegation arrangements. The Scheme of Delegation, which includes financial limits, is set out in the Constitution.

The Audit and Governance Committee is responsible for reviewing the draft Annual Statement of Accounts and approving the audited Annual Statement of Accounts.

### Executive Committee's responsibilities

The Executive Committee is responsible for ensuring that the Financial Procedure Rules are followed across the Council. The Executive Committee is also responsible for arranging for a review of the Financial Procedure Rules at least every three years and for recommendations for any changes to be made to the Council.

The Executive Committee is responsible for approving the Council's risk management policy statement and strategy and for reviewing the effectiveness of risk management arrangements.

### S.151 Officer

The S.151 Officer is responsible for the proper administration of the Council's financial affairs, and particularly for

- maintaining a continuous review of this Financial Procedure Rules and the submission of any additions or changes necessary for Council approval;
- providing corporate financial advice and information to the Council.
- ensuring that arrangements are in place to maintain proper accounting records
- ~~Setting standards for good financial management and monitoring compliance with those standards, including adherence to the CIPFA Financial Management Code of Practice. setting standards for good financial management including accounting policies which are set in accordance with proper practice and accounting regulations.~~
- advising on the key financial controls necessary to secure sound financial management;
- ensuring that proper systems of internal control are operated and reporting breaches of the Financial Procedure Rules to Council ~~to~~, Executive Committee, Audit & Governance Committee, or the Standards Committee as appropriate;
- coordinating the preparation of the revenue budget and capital plan,
- preparing the annual financial statements in accordance with the relevant accounting standards and codes of practice and any necessary technical accounting adjustments. Ensuring that arrangements are in place for the audit of the financial statements;
- treasury management activities, including reporting on prudential indicators;
- managing the Council's taxation affairs

The S.151 Officer also has a range of statutory duties, rights and responsibilities in relation to the financial administration and stewardship of the Council. The S.151 Officer must report to the Council under Section 114 of the Local Government Finance Act 1988, if:-

- a decision has been made, or is about to be made, which involves the incurring of expenditure which is unlawful;
- there has been, or is about to be, an unlawful action resulting in a financial loss to the Council; or
- Anyone or anybody is about to make an unlawful entry in the Council's accounts.

The S.151 Officer may issue any instruction intended to fulfil these responsibilities and is entitled to any information or explanations as he/she may require.

The S.151 Officer shall issue instructions and guidance to the Council in line with S.25 of the 2003 Local Government Act.

### Chief Executive, Executive Directors, Directors and Associate Directors

Senior Officers (defined as Directors within the current structure), must ensure that;

- proper financial controls are maintained in their service area.
- arrangements are in place to ensure that all officers involved in financial matters are aware of, and competent in the use of, these Financial Procedure Rules, Contract Procedure Rules and the Council's financial ledger.
- the extent of delegated authority to officers must be recorded. See further guidance on the Scheme of Delegation the Constitution. The financial implications of all proposals in advance of any "key decision" report have been subject to approval by the S.151 Officer and their representatives and the subsequent report sets out the financial implications.
- the legal implications of all proposals in advance of the "key decision" report production have been subject to approval by the Monitoring Officer and the subsequent report sets out the legal implications.

### Head of Paid Service

The Head of Paid Service is responsible for the corporate and overall strategic management of the Council as a whole. They must report to and provide information for the Council; the Executive Committee; the Overview and Scrutiny Committee; and any other Committees of the Council. The Head of Paid Service is responsible for establishing the framework for management direction, style and standards and for the monitoring of performance for the organisation. The Head of Paid Service, Monitoring Officer and S.151 Officer are responsible for the system(s) of record keeping in relation to all the Council's decisions.

### Monitoring Officer

The Monitoring Officer is responsible for promoting and maintaining high standards of conduct, including about financial matters. They are also responsible for ensuring the legality and the powers to enter into transactions and the terms and conditions of contracts and other agreements.

The Monitoring Officer is also responsible for reporting any actual or potential breaches of law or maladministration to the Council and/or to the Executive Committee, and for ensuring that procedures for recording and reporting key decisions are operating effectively.

The Monitoring Officer must ensure that Executive Committee decisions and the reasons for them are made public and that Councillors are aware of the decisions made by: the Executive Committee; those made by anyone from the workforce; or anyone else acting

on the Authority's behalf, who have delegated Executive Committee responsibility.

The Monitoring Officer is also responsible for providing advice to anyone about who has responsibility or authority to take a particular decision. In relation to financial matters, s/he will consult with the S.151 Officer before giving advice.

The Monitoring Officer is responsible for advising the Council or Executive Committee about whether a decision is likely to be considered contrary to or wholly in accordance with the Policy Framework.

Actions that may be 'contrary to the budget' include:

- initiation a new policies;
- committing expenditure in future years to above the budget level;
- incurring inter-service transfers above virement limits; or
- causing total expenditure financed from council tax, and corporately held reserves to increase, or to increase by more than a specified amount.

### External agencies and partnerships

Where, as a result of legislation or decision of the Council, part of the Council's functions are delivered by an associated organisation, funded partly or wholly by the Council, the organisation must submit for approval by the Council its own arrangements for corporate governance. These arrangements will incorporate the spirit of the Council's Financial Procedure Rules, and will include the Council's right of access to financial information about the associated organisation. The Audit & Governance Committee shall monitor the overall Council risks on partnerships as part of its governance role.

Specific terms and conditions will be required when the Council is deemed the Accountable Body for external funding. Where the establishment of such terms and conditions are the responsibility of the Accountable Body they have to be agreed by the Executive Committee

### Officers and Councillors

All officers and Councillors within the authority are required to maintain and provide the highest standards of financial management, integrity and administration in line with these Financial Procedure Rules. Their conduct is also set out in the relevant Codes of Conduct which they must be aware of and comply with at all times.

### Delegated responsibilities

A reference in the Financial Procedure Rules to the S.151 Officer includes the Deputy S.151 officer as having the same powers and responsibilities. Other nominees can be made by the S.151 Officer and will be notified to the Head of Paid service and Monitoring Officer.

An officer means any employee of the Council, or other persons contracted to carry out functions of the council, including but not limited to agency workers, third party contractors and partnership bodies where these Financial Procedure Rules apply.

### Non Compliance with regulations

When an officer is aware of a breach of these regulations they have a duty to report it to the S.151 officer. Any such report will be treated in the strictest confidence

Failure of any officer to comply with these regulations may constitute misconduct or gross misconduct, depending on the circumstances, and may result in disciplinary action being taken in accordance with the Council's Disciplinary Procedure.

## 2) INTERNAL AUDIT AND SYSTEMS OF INTERNAL CONTROLS

### Responsibility & Authority

Under the Accounts and Audit (England) Regulations 2015 a Council must undertake an adequate and effective internal audit of its accounting records and of its system of internal control in accordance with the proper practices in relation to internal control, and at least once in each year, conduct a review of the effectiveness of its internal audit.

The Chief Audit Executive is responsible for Internal Audit. An annual risk based audit plan is produced to identify systems and process that require audit. This includes consideration of controls in place relating to accounting records. The plan is approved by the Audit Committee.

The S.151 Officer is responsible for identification of:-

- the risks inherent in and associated with each financial system;
- the soundness, adequacy and application of the financial and other management controls and systems within each service;
- the extent of compliance with, and the financial effects of, established policies, plans and procedures;
- the extent to which the organisation's assets and interests are accounted for and safeguarded from losses of all kinds arising from fraud, other offences, waste, extravagance and inefficient administration, poor value for money and other cause;
- the suitability, accuracy and reliability of financial and other management data within the organisation; and
- value for money aspects of service provision.

The Chief Audit Executive will report to the Audit & Governance Committee on a cyclical basis about the findings of Internal Audit.

### Investigations and Suspected Fraud or Corruption

The [Corporate Management Team](#) [Chief Officers Group](#) are responsible for ensuring that officers are:-

- aware of the Council's Anti-Fraud and Anti-Corruption Strategy;
- aware of the Whistleblowing Policy;
- operating in a way that maximises internal check against inappropriate behaviour; and

The S.151 Officer is responsible for the development and maintenance of the Anti-Fraud & Anti -Corruption Strategy and for directing the Council's efforts in fraud investigation.

The [Borough Solicitor](#) [Chief Internal Auditor](#) supported by the relevant Senior Officer is responsible for the development and maintenance of the Whistleblowing Strategy.

It is the duty of any officer who suspects or becomes aware of any matter which may involve loss or irregularity concerning cash, stores or other property of the Council or any suspected irregularity in the operations or exercise of the functions of the Council to immediately advise Senior Officers. The Senior Officer concerned must immediately notify the S.151 Officer who may take action by way of investigation and report.

Where, following investigation, the S.151 Officer considers that there are reasonable grounds for suspecting that a loss has occurred as a result of misappropriation, irregular expenditure or fraud, appropriate action will be taken including following internal disciplinary procedure and/or reporting to the police.

### 3) FINANCIAL SYSTEMS AND PROCEDURES

The S.151 Officer is responsible for setting the standards on the operation of the Councils accounting and financial systems, the form of accounts and the supporting financial records. Any changes to the existing financial systems, processes or procedures; or the establishment of new systems to meet the specific needs of a service must have prior approval of the S.151 Officer before being implemented.

The financial systems in operation at the council include

- Financial Ledger, Creditors and Debtors functions
- Purchasing commitment system for raising all purchase orders.
- Income Management System

Senior Officers are responsible for

- ensuring that officers understand and are competent to undertake their financial responsibilities
- ensure that officers are able to use the financial systems in operation at the council
- where appropriate make sure officers receive relevant financial training, to their level of responsibility, that has been approved by the S.151 Officer.
- the proper operation of financial processes in their own departments and must ensure that all financial, costing, and other statistical information is recorded fully and accurately.
- ensure that financial documents are retained in accordance with the Council's approved retention schedule.
- make arrangements, where appropriate, for the separation of duties between the carrying out of transactions and the examining and checking of transactions.

Any departure from using corporate accounting and financial systems must be approved and justified on cost/service grounds to the S.151 Officer before the commitment to change is agreed.

All grant bids up to £50k should be submitted to the relevant Executive Director for approval.

Grant bids for more than £50k require approval at Chief Officers Group.

All grant bids should include a full financial appraisal with support from the Accountancy team. All grant bids, claims for validation and certification must be submitted and checked by the accountancy team prior to submission.

Only grant submissions that specifically state that they require approval by the Section 151 Officer need to be submitted to the Chief Finance Officer prior to submission. All grant claims should be completed in conjunction with the Service Accountant. Only claims requiring Section 151 Officer sign off need to be signed by the Chief Finance Officer. Bid documents for external funding must be completed in conjunction with advice from finance and legal departments and approved by the Monitoring Officer and the S.151 Officer. Grant claims, financial returns and submissions must be completed by the relevant Senior Officers and authorised by the S.151 Officer prior to submission to the Government Department.

Any proposals to enter into an arrangement involving a lease to finance any expenditure should be subject to review by the S.151 Officer to ensure the financial implications receive appropriate consideration.



#### 4) PREPARING AND MANAGING THE REVENUE AND CAPITAL BUDGET

##### Financial Planning Framework

It is a legal requirement for the Council to ring-fence and separately manage many of its financial resources and expenditure. The main “ring-fenced” areas include:

- capital expenditure and resources;
- the Collection Fund

Any income or expenditure, which does not fall within the above categories, is deemed to fall within General Fund.

Ring-fencing means that the Council is not permitted or is heavily restricted in its ability to move resources in or out of a particular ring-fenced area. The situation is further complicated by the fact that certain resources within each of the above ring-fenced areas have to be earmarked to particular activities. For example, capital grants that have been provided specifically to finance particular schemes.

Having regard to all statutory ring-fencing arrangements, the S.151 Officer, after consulting the Chief Officers Group (COG) and Executive Committee, shall be responsible for designing and implementing the annual budget and medium term financial planning system. The S.151 Officer is responsible for the preparation of a corporate revenue budget, capital programme and advice on the setting of Council Tax.

##### Preparation of the Council Plan

The Chief Executive is responsible for proposing the Council Plan to the Executive Committee for consideration before its submission to the Council for approval. When compiling the Plan, and in conjunction with other Senior Officers, the Chief Executive will ensure that the plan is commented on by the S.151 Officer

##### Budget Preparation

The S.151 Officer is responsible for

- the preparation of a Medium term Financial Strategy for the following five year period to be submitted annually to the December [or January](#) meeting of the Council for approval
- Preparation of an annual balanced revenue budget, capital budget and reserves statement for approval by the Council in February of each year.

The S.151 Officer will make arrangements to consult with the public, partners and business community on the budget options being considered.

The Executive Committee will consider these budget option proposals in detail and make its recommendations to the Council before the date set for the meeting of the Council which will determine the budget.

The S.151 Officer will advise the Executive Committee and the Council on the overall budget, the levels of Council Tax, the use of reserves and the need for contingency budgets, and on the risks involved in the forecasts of spending levels and income.

The S.151 Officer is responsible for designing the process to be able to set a balanced budget. The budget process and timetable is set out in detail in the Financial Services Handbook. This handbook will be updated when necessary to reflect any changes, and notified to all senior officers.

##### Resource Allocation

It is imperative that objectives are carefully prioritised and that limited resources are allocated, in order to fulfil all legal responsibilities. Resources may include staff, money, equipment, goods and materials. The S.151 officer is responsible for identifying the sources and level of funding available, covering grants from Central Government Departments, the Business Rates regime and from increasing Council Tax. The S.151 Officer is responsible for ensuring that the resource allocation is adequate.

To assist with the resource allocation the Council will maintain a general level of balances and reserves. These levels shall be calculated and recommended for approval by the S.151 Officer using a risk based approach in advance of the setting of the Budget for the approaching financial year. This will support the budget decisions being taken at the Council meeting which sets the Council Tax. This level of balances and reserves shall be subject to regular review in the budget monitor reports. At the year-end as part of the production of the Annual Statement of Accounts the S.151 Officer shall assess the risks facing the Council and prepare the Statements to utilise reserves to meet expenditure incurred.

### Reporting

The Executive Committee is responsible for implementing Service and Corporate Plans within the resources allocated in the revenue and capital budgets. The S.151 Officer will provide information on the Council's performance against the revenue and capital budgets to Executive Committee quarterly during the financial year. Senior officers will receive monthly budget monitoring updates from the S.151 Officer.

The general format of the budget proposed by the Executive Committee to Council will follow that advised by the S.151 Officer. The draft budget should include allocation to different services and projects, proposed taxation levels and contingency funds. The headings proposed will be those advised by the S.151 Officer.

The S.151 Officer is responsible for providing appropriate financial information to enable budgets to be monitored effectively by Senior Officers. Senior Officer must monitor and control expenditure against budget allocations and report to the S.151 Officer any significant under/overspends. The S.151 Officer will report to the Executive Committee on the overall position on a quarterly basis, noting significant variances in the reported position from the set budget. The S. 151 Officer will recommend any corrective action that is deemed necessary, including the use of a S.114 Notice if necessary.

Senior Officers will control income and expenditure within their areas of responsibility. They will monitor performance, taking account of financial information provided by the S.151 Officer. They should report on actual variances within their own areas, and on the possible likelihood of them. They must also: alert the S.151 Officer to any problems; consult with the S.151 Officer about the remedial action necessary to avoid exceeding their budget allocations and take the remedial action agreed.

### Managing budgets

Senior officers are responsible for managing budgets within their delegated authority. They must take action to avoid overspending budgets and report any difficulties to the S.151 Officer. Delegated officers with budget responsibility must support their Senior Officers with all arrangements for the preparation and management of the budget as set out in the financial procedure rules.

Senior Officers should delegate authority to commit budgets to the appropriate level of management, make arrangements to set out clearly the extent of authority of managers, and review the performance of managers in managing these budgets. Senior Officers should complete the relevant form and return it to the S.151 Officer. The Finance Team will ensure that records of delegated authority are maintained, regularly reviewed and

updated.

Senior Officers must in accordance with their financial support, including using the financial reports on the financial ledger, review their budgets on a monthly basis to support the regular budget meeting due by the S.151 Officer. All budget holders have access to the financial reporting system and will receive a monthly report on the 1<sup>st</sup> of each month detailing their current position against budget. Financial officers will meet with budget holders, at least, quarterly to support the financial reporting to the Executive committee.

The S.151 Officer is accountable for all corporate contingency budgets, which will be managed in the same way as service and activity budgets.

Where, as a result of a mistake or error by an officer, the Council becomes liable for any charges, penalties or additional expenses, such costs will be met by the Service in which the error is made.

#### Carry forwards and recovery of overspends

Carry forward is a mechanism for transferring budget provisions from one year to another. This will be done during the production of the Statement of Accounts. The Executive Committee is responsible for determining changes to the Council's Revenue Budget arising from the carry forward process. Carry forwards are one-off gains which can be utilized to

- fund future projects and/or
- service improvements
- forward management of council finances.

They should not be used to fund recurring revenue expenditure. Additions to recurring revenue expenditure will be dealt with through the budget setting process.

After the end of each financial year, the S.151 Officer will report to the Executive Committee on the financial performance of each service and of the Council as a whole.

#### Risk Management and Control of Resources

It is essential that robust, integrated systems exist to identify and evaluate all significant operational risks to the Council. These systems will be maintained by the proactive participation of everyone associated with the planning and delivery of services to its citizens.

The Executive Committee is responsible for approving the Council's Risk Management Policy Statement and the Strategy and has delegated the monitoring of the effectiveness of risk management to be Audit Committee.

The S.151 Officer is responsible for advising Senior Officers and the Executive Committee Member of any financial implications into the risk management process and that appropriate insurance cover is in place.

Internal Control is the systems of control devised by management to help ensure the Council's objectives are achieved in ways which promote economical, efficient and effective use of resources and which ensure that the Council's assets and interests are safeguarded.

The S.151 Officer will advise the Council at all levels on the requirements for an effective system of Internal Control. Arrangements devised and implemented will ensure compliance with all applicable statutes and regulations, and other relevant statements of best practice. They will also ensure that Public Monies are properly safeguarded; and are

used economically, efficiently, and in accordance with the statutory and other authorities which govern their use.

It is the responsibility of Senior Officers to establish sound arrangements for planning, appraising, authorising and controlling their operations in order to achieve continuous improvement, economy, efficiency and effectiveness and for achieving their financial performance targets. In doing this they must consult as necessary with the S.151 Officer about matters past and present and future which bear upon the framework of Internal Control.

### Production of Accounts

The S.151 Officer shall consolidate and produce the Authority's statutory accounts. Accounts will be prepared in accordance with the relevant statutory requirements and proper practice.

Senior Officers shall assist the S.151 Officer to undertake the closure of their Service area ledger accounts which must be in accordance with the standards, timescales and format set by the S.151 Officer. A detailed set of instructions and timescales will be sent out by the 1<sup>st</sup> March prior to the end of the financial year. It is the responsibility of budget holders to ensure that evidence is collated and held in line with retention schedules for financial information and that all deadlines are adhered to as set out in the Year End instructions.

The S.151 Officer is responsible for ensuring that the Annual Statement of Accounts is prepared in accordance with the Code of Practice on Local Council Accounting in the United Kingdom: A Statement of Recommended Practice (CIPFA/LASAAC). This will include an assessment of the financial risks facing the Council. The Audit Committee is responsible for approving the Annual Statement of Accounts.

The S.151 Officer shall report to Executive Committee before the end of July the outturn for the previous year for both revenue and capital identifying the outturn against budget. This will include details of variations to budget and the implications for general reserves and balances.

## 5) CHANGES TO THE OVERALL AGREED REVENUE AND CAPITAL BUDGET

In the normal course of the Council business during a financial year, proposals are likely to be made which could have financial implications, increase the overall agreed net revenue and/or capital budget of the Council.

Any increase to the Council annual budget (outside of annual budget setting process) must be reported to the Executive Committee for recommendation to Council. In each case, the proposal needs to be fully costed to show the additional impact on the budget, with details of how any additional cost will be financed. Where the expenditure is capital in nature there is a requirement to consider fully the recurring and non-recurring revenue implications. If the net impact is nil on the budget then, with the approval of the S.151 Officer, the money can be spent

All proposals which involve a change to the overall revenue or capital budget need to be considered in accordance with the advice of the Monitoring Officer and S.151 Officer.

### Virements

The Executive Committee is responsible for agreeing procedures for virements between department ~~or~~ or earmarked reserves ~~and service budget headings~~. A virement is the mechanism to make a significant change in the level of resources allocated to service areas from that set out in the budget setting process. A virement cannot make a change to the overall level of resources available to the council as agreed during budget setting.

[The Chief Finance Officer will determine which budgets may be considered together for the purposes of delegated virement authority](#)

[Any Director may request a budget virement between the budgets they control for up to £50k in consultation with the s151 Officer and Lead Member](#)

[Amounts greater than £50k require the approval of the Executive Committee following a report by the S 151 Officer and the Director.](#)

Senior Officers are responsible for identifying and agreeing any transfer of resources between budget codes. They must then seek the approval of the S.151 Officer for the transfer. The S.151 Officer will make arrangements to record their approval of any in-year virements and for the financial systems to be updated to reflect the approved change. Where it is above the S.151 Officers limit, then s/he will prepare a report to the Executive committee setting out the reason for the change in resource allocation.

- Up to ~~£2050~~£50,000                      - S.151 Officer
- Above ~~£5020~~£50,000                      - Report from the S.151 officer to Executive Cmtt

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## 6) ORDERING AND PAYING FOR WORK, GOODS AND SERVICES

### General

Every Officer and Member of the Council has a responsibility to declare any links or personal interests that they may have with purchasers, suppliers and/or contractors if they are engaged in contractual or purchasing decisions on behalf of the authority, in accordance with appropriate codes of conduct. These interests should be registered with the Borough Solicitor as per the Council's agreed procedures.

Public money must be spent with demonstrable probity and in accordance with the Council's policies. Local Authorities have a statutory duty to achieve best value in part through securing economy and efficiency in its procurement decisions. The Council's procedures (Contract Procedure Rules, Scheme of Delegation, Financial Procedure Rules and Procurement Policy) must be followed to ensure services obtain value for money from their procurement arrangements.

Whilst Contract Procedure Rules have a threshold for written competitive quotations, it is nevertheless an obligation on officers to be able to show that they have received value for money at much lower levels than the formal requirement of these rules.

Where the Council has corporately negotiated contracts for goods, services or works, services shall normally use these contracts for such supplies.

### Raising orders

Senior Officers are responsible for ensuring that all suppliers are registered on the council's financial system and that all suppliers' details are evidenced as directed by the S.151 Officer.

All orders for goods, services and works shall be made using the Council's agreed procurement system. Unless agreed by the S.151 Officer.

Senior Officers must complete the Authorised Signatories form to identify employees authorised to act in respect of raising requisitions, orders and making payments, together with the limits of each person's authority. These forms must be countersigned by the S.151 Officer. S/he is responsible for putting arrangements in place to record these and update controls within the purchasing system. The schedule must be reviewed at least once per year to ensure that it is up-to-date and reflects the information on the purchasing system controls.

Purchase Orders (PO's) must be raised at the point of agreeing to use the identified supplier. The PO is the authority for that supplier to undertake the works up to the agreed limit detail on the purchase order. By approving a Purchase Order, the approving officer indicates that satisfactory checks have been carried out to ensure that:-

- The authoriser of the order is satisfied that the goods and services ordered are appropriate and necessary.
- The order value indicates that prices, extensions, calculations, discounts, other allowances and all relevant taxes are correct.
- Payment will be processed via a proper tax invoice.
- The proposed expenditure will be properly incurred, is within budget, and has been charged to the appropriate budget.
- Entries will be made in asset registers, inventories, stores and other records as appropriate.
- The order has not been processed previously.
- The commitment is a proper liability of the Council.

The supplier's sales invoice must reference the purchase order number raised from the Purchasing system. [Any invoices which do not contain a purchase order will be returned to the supplier.](#)

The correct receipt of goods shall be acknowledged by a delivery note or the confirmation by an appropriate officer who checks for quantity and quality. This will be done on the Purchasing System and details and evidence recorded in line with the retention policy.

System procedures must be followed for the treatment of part or incorrect deliveries and the system updated appropriately.

### Paying invoices

Payments shall only be made, on receipt of an invoice, in respect of goods or services properly receipted on the Purchasing System. The invoice must contain, if appropriate, the company registration and VAT numbers and valid Purchase Order number. Failure to quote an order number will not allow matching with the original purchase order. As a result the invoice may be returned to the sender for the inclusion of this data.

Invoices will be received and processed by the Creditors Team, to be matched to the relevant purchase order. Where the invoice does not match the purchase order, the invoice will be returned to the service department for them to investigate and ensure that both the purchasing system and invoice are correctly stated.

Senior Officers are responsible for ensuring that undisputed invoices are processed for payment within a maximum of 30 days from receipt of the invoice. The creditor's team need 4 working days to ensure that payment is processed into the supplier's bank account within the 30 days. An invoice that is in dispute must be notified to the creditor's team immediately so that records can be updated.

The S.151 Officer will determine the method and frequency of payment from one of the Council's main bank accounts.

### Advance Payments

Where a supplier or contractor requires payment prior to actually receiving the good or provision of services, then officers will still raise it on the Purchasing System. Narrative should be added to the Purchasing System detailing why payment has been made in advance, to demonstrate why the GRN section has been completed. Senior Officers must obtain a pro forma invoice detailing the goods/service to be obtained, which must be forwarded to Financial Services to be paid against the purchasing system details and retained as a record of the payment made.

### Payment Requests

Payment requests can be used to pay for services and transactions where the council is not the direct recipient of a good or service. Examples include the payment of grants and payment of S.106 monies to third parties

Payment requests are made through the Purchasing system and when authorized are paid directly to the supplier. Senior Officers must ensure that appropriate documentation is retained by the service to prove that the expenditure was made lawfully and within the rules and procedures in place in relation to that transaction.

## 7) INCOME

Senior Officers will prepare in the autumn of each financial year, in consultation with the S.151 Officer, proposals to amend fees and charges. The fees and charges must be reviewed at least once per annum to assess whether the charges are still appropriate. Each Senior Officer will authorize a listing of all fees and charges, falling within their delegated authority, for the forthcoming year. All changes to fees and charges will be made in consultation with the S.151 Officer. Once authorised each senior officer is responsible for sending a copy to the S.151 Officer.

The methods of collecting, recording and banking of all income due to the Council are to be approved by the S.151 Officer.

The S.151 Officer must be notified, in accordance with practices agreed with the relevant Senior Officer, of all income due to the Council and of contracts, leases and other agreements and arrangements entered into which involve the receipt of money by the Council.

Senior Officers must ensure that to the maximum extent possible income is collected by electronic means.

### Collection and Banking of Cash and Cheques Income

~~Cash (excluding the Tourist Information Centre's and car parks) can only be deposited in an official envelope in the Gloucester Road Offices reception. These envelopes are not a receipt of receiving the cash. Cash cannot be taken by any other means and Officers must not accept cash directly from customers. This is to protect them from risk or opportunities for fraudulent transactions to occur.~~

~~Cheques may be taken by officers and returned to the cashiering function for processing.~~

~~Income that is received through the post will be passed onto the cashiering function for processing~~

All money received must be recorded on the Income Management System. The S.151 Officer will direct how this income will be recorded, stored securely and then transferred to be paid in to the Council's bank account. No deductions are to be made from such monies unless specifically authorised by the S.151 Officer. ~~Personal cheques must not be cashed out of monies held on behalf of the Council.~~ Refunds must be made through the payments system to the original card holders. Where this is not possible then to do this a Payment Request must be used and appropriately authorised. Where refunds are being made using Payment Requests consideration should be made of whether the transactions could be considered to be Money laundering. Any queries about this should be referred to the S.151 Officer.

The S.151 Officer is responsible for ensuring adequate arrangements are in place to record, secure, collect and deposit cash and cheques into the councils bank account.

### Discrepancies in accounting records

The Finance department will record all discrepancies in records including cash surpluses and deficiencies in a manner approved by the S.151 Officer, and these must be recorded in the Council's accounts. The S.151 Officer is responsible for arrangements to investigate any apparent patterns of discrepancies.

### Debtors

Wherever possible, payment should be obtained in advance or at the time of provision of a service, goods, letting or works.



Senior Officers are responsible for arranging for staff to raise debtor accounts using the financial ledger immediately a debt falls due.

Each Senior Officer, in conjunction with the S.151 Officer must maintain adequate records to ensure that all credit income due to the Council is promptly recovered. Where services are proposed through the year's accounts, they should be raised on a regular basis to the body in receipt of the service.

Each Senior Officer is responsible for ensuring that arrangements are suitable in respect of income collection and recovery of outstanding debt.

### Sundry Debt Bad Debts

Senior Officers must regularly consider debts due and ensure adequate year end provisions for bad and doubtful debts. Authorisation of write off of individual bad debts is as follows:-

- Individual debts less than or equal to £500 – Senior Officer
- Individual debts less than or equal to £20,000 – S.151 Officer
- Individual debts in excess of £20,000 – Executive Committee.

[Heads of Services and Directors must regularly review debts due and ensure adequate year end provisions for bad and doubtful debts. Directors are authorised to review and recommend for write off all individual bad debts in a timely manner, as a minimum every 6 months, and subject to the approval of the S. 151 Officer. A report on the details of all debts written off under delegated authority must be prepared and formally presented to the S.151 Officer.](#)

### Debts from Revenues and Benefits

The Senior Officer responsible for administering housing benefits and collecting Council Tax/NNDR shall regularly review the level of debts due and ensure in conjunction with the S.151 Officer the adequate provisions required for bad and doubtful debts. Authorisation of write off for individual debts is as follows at this stage.

- Individual debts up to £1,000 – Head of Revenues and Benefits.
- Individual debts up to £20,000 – S.151 Officer.
- Individual debts over £20,000 – Executive Committee

As part of the closure of the final accounts the S.151 Officer shall undertake a detailed review of the outstanding debts owed to the Council and write off amounts deemed irrecoverable prior to the draft annual accounts being submitted to the Audit Committee for approval.

The 'writing off' of a debt does not absolve a Senior Officer of the responsibility to collect such debts, and the position in relation to such debtors is to be monitored by the Senior Officer

On an annual basis, Senior Officers will review the level of debtor's accounts in their particular area which remain unpaid. This will be discussed with the S.151 Officer and/or their representative and provision made for any amounts which require a provision to be made for bad debts at the end of the financial year.

## 8) TAXATION

The S.151 Officer is responsible for advising the Members and Corporate Leadership Team on all taxation issues that affect the Council.

Each Senior Manager must ensure taxation is treated correctly and consult with the S.151 Officer in the event of any uncertainty as to any taxation treatment.

### VAT

Senior Officers will ensure that all transactions are supported by Valid VAT invoices (refer to the Financial Services Handbook for further guidance). Pro-forma invoices can be used if necessary to secure a financial transaction which meets the requirements set out in the financial procedure rules for ordering goods and services. However, a full VAT invoice must be obtained after the good or service is received to ensure full compliance with VAT accounting rules.

### Construction Industry Scheme

Senior Officers will ensure that any works undertaken which fall within the Construction Industry Scheme are treated in accordance with HMRC's rules and internal procedures. In the event of any uncertainty the senior officer must consult with the S.151 Officer.

### Off-payroll working

Before appointment of an agency worker or other contractor not paid through our payroll off-payroll working checks must be carried out in line with the appropriate policy. Confirmation of appointment should only be carried out after the status of the worker has been clarified by the Finance department, in line with the policy.

### Management of Taxation

The S.151 Officer will maintain the Council's tax records, make all tax payments, receiving tax credits and submitting tax returns by their due date as appropriate, as well as lead and co-ordinate discussion or negotiations with the HM Revenue and Customs about any taxation matter. They will make arrangements for securing professional advice on taxation issues to protect the council from any errors in accounting for VAT correctly in the course of making any transactions with third parties.

Should an error in taxation occur due to the failure of a Senior Officer to follow an appropriate procedure then there shall be a charge against that Services budget.

## 9) PAYMENT CARDS

The S.151 Officer is responsible for arrangements regarding payment and procurement cards.

~~Senior Officers must complete the relevant forms to identify employees authorised to use Procurement cards, together with the limits of each person's authority. These forms must be countersigned by the S.151 Officer, and they must also put arrangements in place to record these and update controls within the purchasing system~~

Procurement Cards must be requested in writing by Senior Officers, together with the limits of each person's authority. These requests must be authorised by the S.151 Officer, and they must also put arrangements in place to record these and update the Authorised Signatories list.

Each cardholder will ensure safe custody of the card and not exceed their monthly limit.

Cards may be used only in accordance with the approved scheme and for legitimate expenses incurred by the cardholder in the course of official Council business.

They must not be used:-

- to circumvent the procedures for the ordering of and payment for, goods and services under these regulations; or
- to purchase items for the private or personal use of cardholders.

Each cardholder must ensure that all expenditure incurred is supported by adequate records and in respect of payment cards, and that a VAT receipt is obtained to support all expenditure.

~~Procurement card statements are sent to card holders dated the 14<sup>th</sup> of each month. Statements must be returned to finance with all VAT invoices by the end of that month. Statements must detail the coding for all cost incurred, and be authorized, in a format prescribed by the S.151 Officer.~~  
All Procurement card activity is recorded through the Lloyds Bank Commercial Card Data Management system and the card holder is responsible for coding all expenditure and uploading the VAT receipt to the system within the agreed timescales.

Failure to obtain suitable receipts for purchases and to ~~be returned in the time~~ code the expenditure in the timeline stated will result in the card being cancelled.

Cards must be returned to the S.151 Officer 30 days prior to the officer leaving the council.

## 10) BANKING ARRANGEMENTS, CHEQUE SIGNING AND IMPREST ACCOUNTS

### Banking Arrangements

All of the Council's banking arrangements are to be approved by the S.151 Officer, who is authorised to operate such bank accounts as they consider appropriate.

Bank accounts must not be opened without the approval of the S.151 Officer. Where a bank account is opened, the account name must describe the purpose of the account.

### Payments

Payments to suppliers and employees will all be made by electronic means unless there is specific agreement with the S.151 Officer to use another method.

Banking arrangements made for authorisation of payments to be made or received under electronic transfer are to be in a form approved by the S.151 Officer.

~~Cheques are held as a payment method of last resort. A stock of cheques are to be held securely as directed by the S.151 Officer and only ordered in small quantities. Cheques drawn on the Council's main bank accounts must either bear the manuscript signature of the S.151 Officer or other authorised officers. A register is to be maintained of all cheques issued, including cheque numbers and amounts.~~

### Imprest Accounts (cash floats)

Senior Officers will determine what amount is appropriate for an individual imprest subject to any limit set by the S.151 Officer. S/he and keep a record of every imprest issued, including the name of the imprest holder, amount and location.

Any imprest holder must keep adequate records of all transactions on the account, in a form approved by the S.151 Office, supported by valid (VAT) receipts. They must also be able to, if requested by the S.151 Officer, to account for the total imprest. They. On ceasing to be responsible for an imprest account the officer must account promptly to the Senior Officer for the amount advanced.

Payments from imprest accounts are to be limited to minor items of expenditure and to any other items approved by the S.151 Officer.

## 11) TREASURY MANAGEMENT

### Policies and Strategies

The Council has adopted the key recommendations of the Code of Practice for Treasury Management in the Public Services, published by CIPFA.

The Executive Committee is responsible for considering and recommending to Council:

- adopting a treasury management policy, setting out the policies and objectives of its treasury management activities, and treasury management practices. Setting out how those policies and objectives will be achieved and how treasury management will be managed and controlled.
- adopting an Annual- [Treasury Investment Management](#) Strategy, determining the type and level of investments to be entered into over the coming year.
- adopting a Capital Strategy
- the implementation and monitoring of the treasury management policies and practices [as required by the Prudential Code and Treasury Management Code.](#)

The format that these strategies and policies will be presentation is at the discretion of the S.151 Officer to reflect the application of the CIPFA recommendations to the activities of the Council.

The S.151 Officer is responsible for the execution and administration of treasury management decisions in accordance with the policy statement and agreed practices.

### Administration

All money under the management of the Council is to be aggregated for the purposes of treasury management. It will be controlled by S.151 Officer, following the approved treasury management strategy having regard of limits on decisions based on value of transactions, portfolio held and risk profile.

All Investments and borrowings are to be in the name of the Council.

The S.151 Officer must maintain a register and a record of all borrowings and investments made during the year.

### Trust Funds

All trust funds are to be, wherever possible, in the name of the Council. Officers acting as trustees by virtue of their official position must deposit all documents of title relating to the trust with the [Monitoring Officer](#)~~Borough Solicitor~~ (unless the Trust Deed otherwise directs) who must maintain a register of all such documents deposited.

## 12) INSURANCE

The S.151 Officer, in consultation with Senior Officers is responsible for assessing insurable risks and for arranging all insurance cover, including the management and control of the insurance fund. They will control all claims and maintain records of them.

Senior Officers must promptly notify the S.151 Officer of all new risks or assets to be insured and of any alterations affecting existing insurances.

All insurances premiums are renewed on an annual basis. The S.151 Officer will nominate an officer in the finance team to lead on this and to provide a timetable to meet the renewal requirements. Senior Officers must ensure that they can provide details of all insurance risks to meet the requirements for completing the annual renewal.

In the event of any insurance claim or occurrence Senior Officers must:-

- not admit liability where this may prejudice the outcome of any settlement;
- promptly notify the S.151 Officer, of any loss, liability, damage or any event likely to lead to a claim; and
- inform the Police in the case of loss or malicious damage to Council property.

Senior Officers must consult the S.151 Officer and the Monitoring Officer as to the terms of any indemnity the Council is required to give.

The S.151 Officer will determine the extent of insurance cover which must be provided for in any external contract for the supply of goods, works or services. The S.151 Officer, in consultation with the Senior Officers and [Borough Solicitor](#) [Monitoring Officer](#) to the Council, may reduce the cover requirements in respect of specific contracts.

### 13) FRAUD AND MONEY LAUNDERING

The S.151 Officer has a statutory responsibility under Section 151 of the Local Government Act 1972 to ensure the proper arrangements for the Council's financial affairs to include the development of financial codes of practice and accounting instructions. Through delegation of duties, the S.151 Officer ensures appropriate controls are in place.

The Monitoring Officer has a statutory responsibility to advise the Council on the legality of its decisions and to ensure that the Council's actions do not give rise to illegality or maladministration. It is therefore essential for employees to follow the Council's policies and procedures to demonstrate that the Council is acting in an open and transparent manner.

All staff should have regard to the Council's Counter Fraud & Anti-Corruption Policy. Whenever a matter arises which involves, or is thought to involve irregularities concerning cash, stores or property of the Council, or any suspected irregularity in the exercise of the functions of the Council, a Senior Officer has a duty to immediately notify the Section 151 Officer and the Monitoring Officer. They shall take steps as deemed necessary in line by way of investigation and reporting.

## 14) WORKFORCE

The Council is responsible for determining the structure of the organisation for officers to support Members and the [Chief Officers Group](#)~~Corporate Leadership Team~~ in delivering services.

The Head of Paid Service is responsible for ensuring that there is proper use of the evaluation or other agreed systems for determining the remuneration of a job.

The ~~Corporate Management Team~~[Chief Officers Group](#) are responsible for controlling total numbers in the workforce and its cost by:

- advising on the budget necessary in any given year to cover the workforce levels required to deliver the desired services.
- adjusting the workforce to levels that can be funded within approved budget provision, varying the numbers provided (though not the remuneration or levels of remuneration for the specific categories of the workforce) as necessary, within that constraint, in order to fulfil operational needs.
- the proper use of appointment procedures.

The Senior Officer with responsibility for Human Resources will maintain an establishment list which includes job titles, grades, scale points and salary and other emoluments of all employees. This will form the base data for calculating the employee costs to the Council.

Any proposals for changes to the establishment list during the financial year needs to be costed and be made within the overall budget set. The Finance Team will provide support to Senior Officers to understand the cost of any changes.



## 15) SALARIES, WAGES AND PENSIONS

All payments of salaries, wages, pensions, compensations, gratuities, allowances and other emoluments to current or former employees and Members are to be made by the Payroll Team in accordance with information supplied by Human Resources. Senior Officers are responsible for ensuring that the information provided to HR is correct. All payroll transactions must be processed through the Council's payroll system. Payment is made on the 21<sup>st</sup> of each month (or prior working day if a weekend/bank holiday) for the period of the calendar month that it is made. Included in payroll run are all Members and Officers expenses which are paid in arrears.

Senior Officers must ensure that appointments of all employees are in accordance with the appropriate Conditions of Service of the Council, and within the approved budgets, grades and rates of pay. Any variations of terms and conditions must be approved by Chief Officers Group using the 'Request to Fill' process.

Payroll require all notifications of amendments to a person's details, grades etc. by the 10<sup>th</sup> of each month for the details to be reflected in that periods payroll run.

### Records

Senior Officers must maintain adequate records to notify Human Resources of all appointments, resignations, dismissals, and retirements. They must also inform HR of changes in pay rates, bonuses due, overtime worked and other matters affecting remuneration. This will also cover adjustments that are made in respect of absences, pensions, income tax, national insurance, sickness and maternity pay and any other additions, to or deductions from pay. Senior Officers must discuss with payroll team of any employee benefit in kinds that are proposed to enable reporting for taxation purposes.

Time sheets and other pay documents must be maintained in a manner approved by Human Resources and Payroll team and be certified by the relevant Senior Officer or other authorised officers. Timesheets must be submitted to the payroll team [electronically](#) by the date on the bottom of the previous month's pay slip to be included in the payroll run for that period.

[The S.151 Officer must maintain a list of officers who are permitted to authorise expenses claims electronically and by paper \(and their specimen signatures\) and these authorisations must be reviewed at least annually.](#)

~~[The authorized signatories form must be completed for delegated individuals, signed by the relevant Senior Officer and returned to S.151 Officer. The Payroll team will check these forms to ensure that appropriate authorisation has been given.](#)~~

### Overpayments

The S.151 Officer is authorised to write-off any net overpayment of salary/wage where death-in-service of an employee occurs, except where the Council holds a statutory obligation to recover such overpayments. All other overpayments of pay must be treated for the purposes of recovery and write off in accordance with Financial Procedure Rules

## 16) TRAVEL, SUBSISTENCE AND OTHER ALLOWANCES

Payment of all claims is to be made via payroll or under other arrangements approved by the S.151 Officer, and must be in accordance with Schemes of Conditions of Service adopted in respect of the employee to which the payment relates.

All claims for the reimbursement of subsistence allowances, travelling and incidental expenses are required to be made on a form as directed by the S.151 Officer, [sent electronically to the payroll team](#) and will be processed through the payroll system. The form must be authorised by a Senior Officer or authorised officer under the schemes of delegation. The names and specimen signatures of officers authorised to sign such expense claims must be supplied to the S.151 Officer.

The certification [\(or electronic approval\)](#) of a claim by or on behalf of a Senior Officer is taken to mean that the certifying officer is satisfied that the journeys were authorised, the expenses properly and necessarily incurred and that the allowances are properly payable by the Council. Expense claims which relate to a period more than 3 months prior the date of submission will not be paid, except in special circumstances agreed by the S.151 Officer.

Claim forms must be

- Submitted by the 1<sup>st</sup> Friday of the month to be included in that period's payroll run (or earlier if advised).
- Supported with VAT receipts for subsistence claims
- Supported with petrol receipts, which fall within the same time frame as the date of the travel (2 weeks either side and suggest £10's worth of receipts for every 100 miles traveled)

Each Senior Officer is responsible for ensuring that all officers are adequately insured and cars are roadworthy, as directed to by the S.151 Officer.

## 17) GIFTS AND HOSPITALITY

A separate Code of Conduct is available which sets out how officers and members should deal with issues such as receipt of personal gifts and offers of hospitality. All officers and members need to be aware of the requirements of the Code and ensure they are followed. All gifts and offers of hospitality need to be registered on the appropriate form and authorized as set out in the code of conduct.

## 18) CAPITAL PLAN PREPARATION AND MANAGEMENT

### Responsibilities

The Council is responsible for determining the Council's Capital Investment Plan and approving the prudential indicators and limits that support the capital investment.  
~~The Council is responsible for agreeing the overall allocation to the Council's Capital Plan.~~ The Executive Committee is responsible for recommending to the Council at the same time as the proposed Revenue Budget, a multi-year Capital Investment Plan and the prudential indicators and limits that support the recommended capital investment a multi-year Capital Plan for the following 3 years.

Any new projects or changes to this plan, outside the budget setting process also require a report to the Executive Committee for recommendation to Council.

### Capital Plan Preparation

The Capital Strategy sets out the process by which individual capital projects will be selected for inclusion in the Capital Plan and the arrangements for monitoring the delivery of the project. This will assist the S.151 Officer to prepare a report to the Executive Committee to approve the Capital Plan.

Senior Officers are responsible for providing details of all projects, in the form of a business case, in a format prescribed by the S.151 Officer. Once a business case is approved, Senior Officers are authorised to proceed to detailed design and to commit to contracts providing: -

- Completion of all requirements with planning applications, the completion of feasibility studies and option appraisals
- that the total costs of a project including tenders or quotations, fees etc., are estimated to be less than or equal to the amount approved in the business case and the Capital Plan; or
- all necessary external approvals, if any, have been obtained;
- that any contracts shall be executed in accordance with the Contract Procedure Rules.

If the total cost is projected to exceed the amount approved, a report must be taken to the Executive Committee detailing the additional resources required.

### Plan Management

The Executive Committee is responsible for overseeing the delivery of the Capital Plan within the resources allocated. The Executive Committee can delegate its authority under Financial Procedure Rules to individual to senior offices to oversee delivery of a capital scheme, provided that:

- the spending on the whole program area being contained within the resources allocated;
- Senior Officers report retrospectively to Executive Committee on the use of this authority as part of the monthly monitoring on the Capital Plan.

Senior Officers are responsible for managing programs and projects. Day to day delivery may be delegated to Project officers, but management of the overall project remains with the Senior Officer.

Capital projects often involve large payments being made during the life of the project. Senior Officers must be aware of the Treasury Management implications of the capital

project and liaise with the S.151 Officer to set out payment milestones and dates so that resources are available through the daily management of cash flow to pay invoices due.

Senior Officers must take action to avoid overspending the amounts provided in the Capital Plan. They must prepare regular reports on the progress of projects in a format and to a timetable prescribed by the S.151 Officer and report any difficulties on meeting financial requirements to them as soon as they arise.

The S.151 Officer will report to the Executive Committee on the overall out-turn of the Capital Plan as part of the regular budget monitor reports.

#### Plan Closeout

In line with the councils project management policies, after completion of the project a report should be taken to the Project board detailing outcomes against the original business case objectives.

## 19) ASSETS

The S.151 Officer is responsible for the councils land, property and commercial asset portfolio, infrastructure and community assets. Vehicles and equipment are the responsibility of the relevant Senior Officer.

The Senior Officer is responsible for the care and custody of all assets of the relevant service (including stocks, stores, and inventory items). These items must only be used for the authorised purposes of the Council.

Senior Officers must ensure that contingency plans exist for the security of assets and the continuity of service in the event of any disaster, significant event, or system failure. Whilst the Council's Emergency Plan, and its Disaster Recovery Plan for Information Systems are the main devices to be used and followed, they are not exhaustive, and should be added to or improved upon by them when necessary.

### Disposal of Assets

Surplus or obsolete goods, materials and inventory items are to be disposed of by competitive sale or public auction in accordance with both Contract Procedure Rules and with approval of the 151 Officer, based on a report from Senior Officer with responsibility for that asset.

Assets with a value over £10,000 require the approval of the Executive Committee to be disposed of.

Assets with a value of under £10,000 can be disposed of by a Senior Officer with written approval of the S.151 Officer.

Assets with a value of under £500 can be disposed of by a Senior Officer,

Any asset disposed of must be done in a method which has been approved by the S.151 Officer, with regard to achieving best value for money. All disposals are required to be updated on the appropriate inventories list and finance team updated to ensure that the disposal is reflected on the asset register.

Leased items should only be disposed of in accordance with the instructions of the lessor.

### Fixed Assets Register

The S.151 Officer must ensure that a Register of Fixed Assets in accordance with agreed auditing standards is maintained.

Each Senior Officer must immediately notify the S.151 Officer of the acquisition of any asset having a value of £10,000 or more. Where Items are below £10,000 but are part of a network of assets, these should also be notified. For items which are not capitalized but are an asset that will be used over more than one year should be added to an inventory list to ensure security of asset per the financial procedure rules

Each Senior Officer must immediately notify the S.151 Officer of the disposal (or transfer to another Service) of any asset (or part of any asset) which is included on the Register of Fixed Assets.

In respect of any item acquired by lease the inventory must be marked with the name of the leasing company and the date of expiry of the lease agreement. When requested by the leasing company the item must be suitably marked as the property of that company.

The Monitoring Officer is responsible for the security and custody of all title deeds and must maintain a suitable register.

## Inventories

The S.151 Officer is responsible for ensuring that a detailed inventory is maintained of furniture and fittings which are part of the council's asset portfolio.

Senior Officers are responsible for ensuring that detailed inventories of all equipment, vehicles, plant and machinery are compiled and kept up-to-date. New inventory items must be entered promptly and redundant items deleted and disposed of in accordance with Financial Procedure Rules. The form of inventory and the type of assets recorded thereon will be determined by the S.151 Officer after consultation with the appropriate Senior Officer.

The inventory should include:-

- the nature, type, model, serial number, location, quantity, value, date of acquisition;
- all items of, or collection of similar items valued at, more than £1500;
- items of a lesser value which are portable and attractive; and
- evidence to indicate an annual inspection has been carried out.

Council assets should not normally be loaned to employees outside of their role responsibilities, to other Council services or other organisations. Each Senior Officer may make such loans in consultation with the S.151 Officer. They must record the reason for the loan, date/periods and name of the receiver.

Inventory items must [\(where appropriate\)](#) be security marked, stamped or engraved with the Council's name.

Each Senior Officer is responsible for ensuring that an annual check is made of all items on the inventory and must notify the S.151 Officer of any discrepancies revealed by these checks.

## Stores

Senior Officers must keep records of all stock held, and certify the value for accounting purpose at 31 March of each year. The S.151 Officer will determine which items will be subject to stock accounting, the methods of recording and valuation.

Senior Officers must arrange periodical or continuous checks of stock. This should be by persons independent of the management of the stock. These arrangements must ensure that all items of stock are checked at least once per year. The S.151 Officer will be notified of any discrepancies revealed by periodic checks, and is authorised to amend records accordingly.

Stock holdings should be kept at minimum levels consistent with normal working practices.

## 20) SECURITY

### Security of Assets

Senior Officers are responsible for maintaining proper security at all times for all buildings, stocks, stores, furniture, equipment, cash and any other assets for which they are responsible. The S.151 Officer must be consulted to establish adequate security arrangements. Senior Officers must ensure assets are only used for the intended purpose in accordance with undertaking council business.

All keys to safes and other places containing money, goods or other valuables are to be the responsibility of specified officers who must ensure that they are held securely at all times. A register of keys and their holders must be maintained by each Senior Officer. The loss of any key must be reported immediately to the relevant Senior Officer who must record details of the circumstances of the loss, and take such action as is necessary to protect the property of the Council.

Maximum limits for cash holdings in each separate establishment are to be agreed with the S.151 Officer, and must not be exceeded without permission.

### Security of Information

Senior Officers must maintain proper security, privacy and use of information held in computers and all other recording systems under their control, in line with the councils GDPR policies and retention schedules that are in place.

### Security of Property Relating to Clients and Customers

The Council should not in the normal course of business hold or take custody of property relating to clients or customers.

Where such a circumstance arises that this because necessary, the Senior Officers, in consultation with the S.151 Officer, must provide to the customer/client a detailed written instructions on how the council will collect, take custody, invest, ensure safekeeping and disposal of that customer/clients' property (including instructions on the disposal of property of deceased clients). All staff whose duty is to administer, in any way, the property of clients will then take due care in the management of a customer or clients' assets in line with the instructions written.

The Council is responsible for taking reasonable care of all items of property found by staff or members of the public on Council premises until the items are reclaimed or disposed of. Each Senior Officer must nominate officers who are responsible for the custody of lost property and keep a register of such property received, detailing the item, date, time, name and address of finder and how and to whom the property is returned or disposed of.

Senior Officers may seek Executive Committee authority on how lost property will be dealt with. Otherwise, if the lost property is not claimed within three months it vests in the Council. The Senior Officer will then determine if the item is of value for use by the Council, and arrange for its use for this purpose. All other items are to be disposed of by sale in accordance with Contract Procedure Rules.

### Security Passes

All staff who are located in offices where a security system is in place are responsible for accessing the building in accordance with management instruction. This will include keeping their staff security badges secure and reporting any loss promptly.



## 21) UNOFFICIAL AND VOLUNTARY FUNDS

These regulations relate to funds administered by officers of the Council, the accounts of which are not included in the Authority's accounts.

Any proposed unofficial funds require the prior approval of the relevant Senior Officer concerned who must maintain a record of all such funds and ensure that officers are appointed to administer each fund.

Arrangements need to be put in place, in consultation with the S.151 Officer, to record details of transactions through each fund and that fund monies can be separately identified from Council monies.

Senior Officers must ensure that they receive a copy of the accounts of each fund and a certificate in the prescribed form from the auditors or independent examiners of each fund that has to be audited or independently examined. Such accounts are to be prepared annually, and at the completion of the purpose for which the fund was set up.

The S.151 Officer is to have access to any records relating to such funds, and be immediately informed of any irregularities which arise in connection with them.

## 22) FINANCIAL CONTROL OF PARTNERSHIPS, JOINT VENTURES ASSOCIATED ORGANISATIONS AND SIMILAR ARRANGEMENTS

### Working in Partnership with Associated Organisations

The S.151 Officer is responsible for promoting and maintaining the same high standards of financial administration in partnerships that apply throughout the Council, or advising the Executive Committee where they are aware that arrangements within a partnership are in conflict or are uncertain compared with the practices adopted by the Council.

The S.151 Officer must ensure that the accounting arrangements to be adopted relating to partnerships and joint ventures are satisfactory, and must:-

- consider the overall corporate governance arrangements and legal issues when arranging contracts with the partner/joint venture or associated organisation.
- ensure that the risks have been fully appraised before agreements are entered into with the partner/joint venture or associated organisation.

Senior Officers must ensure that in all grant agreements, contribution to partnerships and where appropriate in agreed contracts for the supply of works, goods and services the S.151 Officer has access to the accounts, records and all other documentation. The S.151 Officer is entitled to seek explanations from Officers of the funded organisation regarding the deployment of the Council's funding payment.

### Working for Other Organisations

Senior Officers are responsible for ensuring that approval is obtained from the S.151 Officer and Monitoring Officer before any negotiations commence in relation to the provision of works or services to other organisations expected to exceed £240,000.

The Executive Committee is responsible for approving the contractual arrangements for any work for other organisations expected to exceed £100,000. The S.151 Officer may agree contractual arrangements below this level.

Senior Officers must ensure that any proposed arrangement to work for other organisations does not impact adversely upon the services provided to or by the Council. All agreements, contracts or arrangements must be properly documented. Consideration and assurance needs to be obtained that adequate insurance and taxation (including VAT) arrangements are in place with the partner organization. Appropriate information must be provided to the S.151 Officer to enable a note to be entered into the Council Statement of Accounts concerning material items.

### Grants and Loans to Other Organisations

Where a Senior Officer proposes to offer a loan to any organisation, they may do so only following:-

- a full financial appraisal of the organisation to which the loan is to be granted, by the S.151 Officer;
- a full financial appraisal of the project to which the loan relates, by the S.151 Officer; and
- the execution of a legal agreement approved by the Solicitor to the Council.
- It is in accordance with the agreed Council policy
- Complies with accounting regulations and does not constitute [subsidy under the Subsidy Control Act 2022](#).state-aid

Where a Senior Officer proposes to offer any grant in excess of £10,000 they may do so only;

- where this accords wholly within the approved grants policies of the Council; or
- following a full financial appraisal by the S.151 Officer of the accounts of the organisation and an analysis of the necessity or otherwise of the funding proposal to be made and on the execution of a legal agreement approved by the Solicitor to the Council.
- It is in accordance with agreed Council policy



## TEWKESBURY BOROUGH COUNCIL

<b>Report to:</b>	Council
<b>Date of Meeting:</b>	16 April 2024
<b>Subject:</b>	Overview and Scrutiny Annual Report 2023/24
<b>Report of:</b>	Chair of Overview and Scrutiny Committee
<b>Head of Service/Director:</b>	Director: Corporate Resources
<b>Lead Member:</b>	Leader of the Council
<b>Number of Appendices:</b>	1

**Executive Summary:**

The role of the Overview and Scrutiny Committee is to assure that the Council's work is transparent, that the Council is held accountable for its decision-making, and that the needs of the community are considered. Reporting the work of the Overview and Scrutiny Committee through an annual report provides an opportunity for both the Council and the public to view the work of the Committee. It is also a requirement of the Council's Constitution that the Committee reports annually to Council.

**Recommendation:**

**To CONSIDER the Overview and Scrutiny Annual Report 2023/24.**

**Financial Implications:**

None directly associated with this report.

**Legal Implications:**

None directly associated with this report.

**Environmental and Sustainability Implications:**

None directly associated with this report.

**Resource Implications (including impact on equalities):**

None directly associated with this report.

**Safeguarding Implications:**

None directly associated with this report.

**Impact on the Customer:**

Performance monitoring provides our residents with a good oversight on the subjects discussed at Overview and Scrutiny Committee throughout the year.

## **1.0 INTRODUCTION**

**1.1** The Overview and Scrutiny function must deliver the work required of it as set out in the Council's Constitution. The Committee has a formal work programme for the year and it ensures the volume of work does not compromise the depth of examination required, does not duplicate the work of other committees and adds value.

## **2.0 OVERVIEW AND SCRUTINY COMMITTEE ANNUAL REPORT**

**2.1** Not only is it a requirement of the Council's Constitution to report the activities of the Committee on an annual basis but it is good practice.

**2.2** This year's annual report includes a brief summary of the role and responsibilities of Overview and Scrutiny, the work undertaken over the past year and the various outcomes.

**2.3** In summary, the work has been undertaken through a combination of the following:

- Progress reports from Officers on the delivery of key strategies and policies. For example, the Committee receives update reports on key strategies and policies such as the Communications Strategy, Workforce Development Strategy and Housing and Homelessness Strategy.
- Quarterly performance management reporting – The Committee receives a quarterly performance tracker report on the progress of delivering Council Plan actions, Key Performance Indicators and financial outturn performance.
- Working Groups to review specific areas of interest – the Depot Services Working Group continued to be a lens in relation to all things Ubico.
- Presentations from Officers and external organisations - presentations were received during the year from organisations such as 'Active Gloucestershire- We can Move', Gloucestershire Constabulary - Aston Project, Places for People Leisure providing an update on how Tewkesbury Leisure Centre is coping with the cost of living crisis and energy pressures.
- Other general scrutiny reviews - the Committee receives updates from the Gloucestershire Economic Growth Scrutiny Committee, Gloucestershire Police and Crime Panel and Gloucestershire County Council Health and Care Overview and Scrutiny Committee.

**2.4** The report was considered and approved by the Overview and Scrutiny Committee at its meeting held on 26 March 2024. In general discussion at the meeting, it was acknowledged that looking forward to 2024/25 was potentially an exciting time. The Committee's Work Programme will be reviewed during April and May with the focus of work being concentrated on the strategic themes emerging from the new Council Plan. The Committee can therefore be pivotal in contributing to the successful delivery of that plan.

## **3.0 CONSULTATION**

**3.1** None.

## **4.0 ASSOCIATED RISKS**

**4.1** None.

**5.0 MONITORING**

5.1 None.

**6.0 RELEVANT COUNCIL PLAN PRIORITIES/COUNCIL POLICIES/STRATEGIES**

6.1 None.

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**Background Papers:** None.

**Contact Officer:** Director: Corporate Resources  
01684 272002      Graeme.simpson@teWKesbury.gov.uk

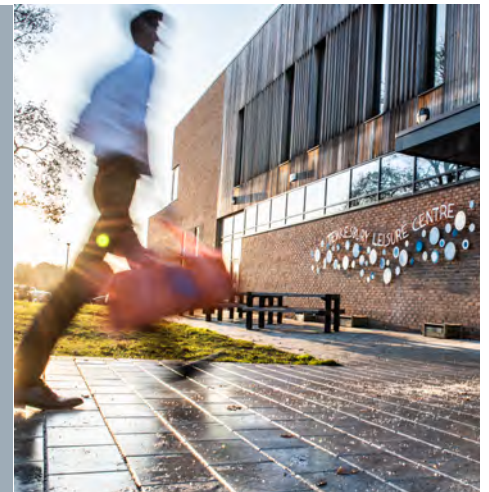
**Appendices:** Appendix 1 – Annual Overview and Scrutiny Committee Report  
2023/24.





# Overview and Scrutiny Committee annual report

## 2023-24



March 2024



# Message from the Chair of Overview and Scrutiny Committee,

**Councillor  
Matt Dimond- Brown**



I am pleased to present the 2023-24 annual report of Tewkesbury Borough Council's Overview and Scrutiny Committee. This is the first report of the new committee and my first report as the new Chair. The May elections brought a wholesale change to the political administration of the council, and this is reflected by the number of new Members on the committee.

What is pleasing is Members have worked collaboratively on the issues brought before them regardless of which political groups they belong to. I would like to show my appreciation to my vice-chair, Councillor Craig Carter who has ably supported me during the year and to the committee as a whole for their positive contribution.

The learning from the past year on reports brought before the committee will act in good stead moving forward. As new Members, getting a sufficient grasp of all the functions and services that the council provide, and the supporting governance frameworks, is a challenge but we have stuck to our task diligently aided by our excellent Officers.

One of our main responsibilities has been to scrutinise the performance in delivering the current Council Plan (2020-2024) actions. On a quarterly basis, a wealth of performance information is presented to the committee which, if designed appropriately, provide a good overview of the council's key activities and the impact they make on our community.

Feedback is presented to Executive Committee of any key issues that have arisen. The relationships with the Executive Committee, Lead Members and Lead Officers will need more development. Moving forward a constructive and critical friend approach will only further help support the ambitions and outcomes the council wishes to deliver.

In addition to performance reporting, our work programme has been varied. We received a variety of excellent presentations, from key partners:

- The annual performance report from Ubico, the council's waste and recycling, grounds maintenance and street cleansing contractor.
- A report from Places Leisure on how the leisure facility has recovered post-pandemic.
- An annual report from Active Gloucestershire on their health and well-being work within the Borough
- A report from the Police on how the Aston Project is inspiring young lives

The committee has scrutinised the delivery of key council strategies such as the Housing and Homelessness Strategy, Communications strategy and the Workforce Development Strategy. The council's complaints performance has continued to be monitored as well as the continued oversight of the annual complaint's report.

Looking ahead, there is even more opportunity for the committee to add further value to supporting the council's overall performance. The new Council Plan (2024-2028) and the development of a suite of supporting strategies will require the involvement of this committee to help shape, evolve and monitor delivery of those strategies. This will truly put the committee at the heart of the council's decision-making process. I am really excited at the committee's emerging work plan for 2024/25.

Again, I would like to take this opportunity to thank all the committee members and also relevant council officers for their support and work facilitating the scrutiny process. I am sure that the same dedication will be shown to scrutinise the work of the council and external partners during the year ahead.

**Best wishes,  
Councillor Matt Dimond- Brown**

# contents

The role of the Overview and Scrutiny Committee	1
Members of the Overview and Scrutiny	2
Presentations made to committee	3
Overview and Scrutiny working groups	4
Other general areas for review	4
Looking forward to 2023-24	7
Appendix A	
How to select a potential scrutiny review	8



## The role of overview and scrutiny

The role of overview and scrutiny is an important one in the council's governance structure - it provides challenge and drives improvement and is often referred to as the "critical friend" of the council. The committee has the ability to hold a magnifying glass over any areas of concern and hold responsible officers and Lead Members to account.

## Formal work programme

Tewkesbury Borough Council has a single overarching Overview and Scrutiny Committee that examines all areas of the council's business.

The committee has several roles and these include:

- Holding the Executive Committee to account by thoroughly scrutinising their decisions to ensure that the council continues to provide the best services possible for our residents. The committee has the power to 'call-in' decisions made by the Executive Committee and request they review that decision again.
- Supporting the Executive Committee by reviewing and/or shaping council policies and strategies prior to consideration by the Executive Committee.
- Supporting both the Executive Committee and full Council through the ongoing scrutiny of key strategies to ensure they are delivering relevant outcomes.
- Receiving feedback from external committees that may inform the Council's own work, for example, the Gloucestershire Economic Growth Scrutiny Committee, the Gloucestershire Police and Crime Panel and the Gloucestershire County Council Health Overview Scrutiny Committee.
- Monitoring the Council Plan and finances, to ensure the council services are sustainable, meeting milestones and delivered to the highest possible standard.
- Setting up task and finish groups to focus on specific reviews and recommend ways to improve existing practices within the council. A flow chart on how to consider potential scrutiny reviews can be found at Appendix A





## Members of the Overview and Scrutiny Committee 2023-2024

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Councillor Nigel Adcock



Councillor Cheryl Agg



Councillor Hilarie Bowman



Councillor Thomas Budge



Councillor Craig Carter  
**(Vice- chair)**



Councillor Matt Dimond-Brown  
**(Chair)**



Councillor Pauline Godwin



Councillor Gemma Madle



Councillor Heather McLain



Councillor Charlotte Mills



Councillor George Porter



Councillor Liz Skelt



Councillor Mark Williams



Councillor Philip Workman



Councillor Ian Yates

## Overview and scrutiny activity during 2023-24

### Presentations made to overview and scrutiny committee

#### Active Gloucestershire- 'We Can Move' 16 January 2024

In March 2021, Executive Committee approved funding of £10,000 per year, over a five-year period to support the Active Gloucestershire 'We Can Move' project. Executive Committee also approved an annual progress report on the project be considered by the Overview and Scrutiny Committee.

In January 2024, the Chief Executive for Active Gloucestershire provided information to the committee on the ambitions of the 'we can move' project and the highlights from across the county in 2023 and the next steps for Tewkesbury Borough in 2024.

The movement was created to inspire, connect and enable individuals, communities, and organisations, across Gloucestershire to help the least active to move more. A number of examples of initiatives were discussed where the movement had made a significant contribution. This included taking a leading role in the Integrated Locality Partnership (ILP) working with NHS and Voluntary Community Sector Enterprises (VCSE) partners to support health prevention measures including physical activity across the county.

The meeting was informative and the committee were generally satisfied that the funding provided by the council is in proportion with the outcomes achieved. The committee has requested a better framework of benefit measurement, in particular the presentation of data, specific to the Borough rather than generic countywide data.

#### Gloucestershire Constabulary - Aston project

16 January 2024

The Aston project was created in 2011 as part of an anti-social behaviour initiative, based on prevention and early intervention. The project, ran by Gloucestershire Constabulary, work with young people aged between 9 to 17 years old by identifying their interests and engaging them in constructive activity through which they build credits towards a reward activity.

The committee invited Gloucestershire Constabulary to provide an update on what the project's relationship was between the Community Safety Partnership, council and members' role. As well as provide an update on the work they achieved to date.

The presentation covered background information to the Aston Project, process of referrals, partnership working on activities such as working with Gloucestershire Youth support team to deliver various activities in the local area and provide training, highlighted successes achieved and more.

Members were supportive of the project's ambition and outcomes around changing young person's lives. Members are very keen to explore how this project supports the wider community safety ambitions of the Council and the opportunity to rekindle the council's relationship through the Community Safety Partnership was welcomed.

#### Places for People Leisure

24 October 2023

Following a Places for People Leisure (PPL) presentation on the management of Tewkesbury Leisure Centre in October 2022, the committee invited PPL back to give an update on how the initiatives discussed on coping with the cost-of living and energy pressures had affected the centre.

Members were provided information on the financial position and the proposed changes to the business model of the centre to increase income and reduce costs. This included the introduction of a soft play facility, outreach programmes across the borough, introduction of new technology and more. Members noted from both officers of the council and PPL the excellent working relationship between both parties that has proved pivotal in the centre regaining its financial footing.

The committee welcomed the presentation from PPL and raised various questions on the changes made and queried the community engagement for the outreach programmes and how members could help get involved supporting this initiative. It was agreed an engagement plan of events would be circulated to all members, Parish and Town Councils as well as community groups to promote the work of the centre.

## Overview and Scrutiny Committee working groups

The committee can establish working groups - also known as 'Task and Finish Groups'. The groups are established with an agreed terms of reference to undertake a piece of scrutiny work. This enables the group to get 'under the skin' of the subject matter and report back to the committee with their findings and recommendations. These are small groups comprising members of the committee, other invited members, council officers and where relevant, officers from external organisations who are invited because of their knowledge and skills relating to the topics being discussed.

A long standing working group is the Depot Services Working Group which is a legacy group to put a lens against all things Ubico related. The group summarises their scrutiny activity through an annual report to the main committee. The next report is due shortly and will include the oversight of key projects such as the new vehicle fleet procurement, the successful rollout of phase one in-cab technology and general finance and operational aspects in delivering the main Ubico contract.

A key working group that has just been stood up is the Flood Risk Management Working Group. This was necessary as the group will have a key role to play in considering the lessons learnt from the recent flooding events in January 2024. The flooding had a massive impact on the lives of our communities with over 120 households directly impacted by flood waters. The council's emergency plan was instigated twice in quick succession to respond to and recover from the recent winter floods. Recovery actions are still in progress such as the extension to the flood grant payments. A report to the main Overview and Scrutiny Committee is scheduled for July 2024.

## Other areas of review

### Performance management - quarterly reporting and monitoring

The committee has a key role in scrutinising the delivery of actions within the Council Plan. To achieve this, it receives detailed information through a performance tracker document including key performance indicator data and a variety of financial reports.

The tracker provides a range of qualitative and quantitative information so the committee can determine the progression of actions, review missed target dates, monitor financial performance and, where appropriate, refer for a response or action from the Executive Committee. The document aims to provide a good overview of what is going on across all aspects of the council's business and the impact the Council is having on the community it serves.

Given the breadth of the document, this generates a multitude of questions with further scrutiny where required, for example: how the committee can maximise its effectiveness in relation to service improvements such as the Development Management Continuous Improvement programme. Subsequently an all-member seminar was delivered in January 2024 providing an update on the progress of the programme. There has also been additional scrutiny of the cessation of the commercial waste project.

A key criticism, as raised verbally during the year, was that too much of the previous plan lacked clear targets and meaningful measures. The committee will be involved in the new council plan to ensure that actions are truly measurable and outcome focussed.

## **Housing and Homelessness Strategy 2022-26- action plan report**

12 September 2023.

The Housing and Homelessness Strategy recognises how important it is for residents to access good quality housing and housing related services. Not only is housing important for the health and well-being of individuals and families, but it is an important part of building and maintaining strong communities and supporting the overall economic prosperity of the borough.

As part of their key role in monitoring the strategy, the committee were presented the progress made on the delivery of the strategy's action plan since it was approved in April 2022.

The committee discussed the impact of the cost of living and how this would have affected the strategy's actions. Nevertheless, they felt it wasn't possible to ascertain from the information provided what had been achieved and the difference it was making to communities. It was agreed that given the discussions and the fact that the landscape had changed significantly since the strategy had been written, that a recommendation be made to the Lead Member for Housing, Health and Wellbeing to review the ambitions and delivery of the strategy, ensuring focussed outcomes were reported at the next update.

## **Ubico annual performance report 2022/23 11 July 2023**

The committee plays a key role in monitoring Ubico's performance. Ubico has been delivering our high-profile waste, recycling, grounds maintenance and street cleaning services since April 2015. These services have a direct impact on our communities and so it is important to ensure it is delivered effectively and efficiently.

In July a detailed outturn report for 2022/23 was brought to the committee giving an update on performance of its finance and services, including health and safety throughout the year.

Following a range of questions from members on the information provided, one of the discussions that took place was around performance comparisons- year-by-year trends and comparing against other authorities. Ubico's Managing Director confirmed this would be incorporated into the next report, to help the committee identify if the services being delivered are effective and efficient.

The committee appreciated the range of information provided, with Members pleased to hear Tewkesbury Borough had a low number of missed bins in context to the total number of bins collected throughout the year. Members were also updated on the successful implementation of the first phase of in-cab technology, helping Ubico to increase efficiency in managing collection rounds, which ultimately will provide a better service for our residents. Phase two of this exciting project will look at rolling this technology out to the grounds maintenance service.

## **Workforce Development Strategy- annual review**

11 July 2023

As a council we value our employees and will support, praise, and invest in our workforce to develop our organisation. The five-year strategy endorses this by identifying how we will meet the current and future needs of our staff to ensure it has skilled people to deliver high quality services.

The Workforce Development Strategy was approved at Executive Committee on 3 April 2019, and it was agreed that the Overview and Scrutiny Committee would monitor it on an annual basis.

At its meeting in July 2023 the committee received a progress report on the 2022/23 action plan. The report highlighted achievements around workforce resilience seeing an increased number of candidates per advertised role, developed new systems to capture equalities data, and continue our health and wellbeing commitment



The committee had discussions around the voluntary staff turnover which had seen an increase when compared to the previous year. The Senior HR and Organisational Development Adviser confirmed Covid-19 pandemic had an impact following reflection on peoples' personal circumstances but also measures had been addressed, this involved developing a recruitment management and retention strategy. The voluntary turnover rate is now regularly monitored through the quarterly performance report as a key performance indicator.

The committee congratulated the fantastic achievement on the formal accreditation from Gloucestershire Healthy Workplaces, which highlights the dedication to the health and wellbeing of our staff.

### **Have your say (4 C's) annual report**

24 October 2023

Understanding and responding to customer feedback forms an essential element of the council's customer care and helps indicate how well the council is performing. On an annual basis the committee receive a complaints report detailing the level of complaints received by the council and the services areas they relate to. The complaints process forms part of our 'Have your say' approach which was introduced in May 2021. The 4 C's include- Compliments, Comments, Concerns and Complaints.

The report looks in detail at which service areas are receiving the feedback and more specifically for complaints, how they are managed, and any lessons learned.

For 2022/23, the committee was informed the council responded to 110 formal complaints relating to council services. With 34 found to be justified and 36 partially justified. 19 complaints were escalated to stage two (of those 3 were found to be justified) and one complaint was investigated by the Local Government and Social Care Ombudsman. The committee noted the low level of complaints and when benchmarked against others, the council was performing well.

### **Communications Strategy annual report 5 December 2023**

Communications has a vital role to play in helping the council deliver its vision, priorities and objectives to local people across the borough. To communicate effectively means to listen as well as broadcast and it only works when what we are saying is clear and easy to understand. Given that the council delivers a wide range of complex services to more than 90,000 residents, it needs a clear communications strategy to help face the challenges of communicating effectively.

As part of an annual review on the Communications Strategy action plan, the committee was informed about the range of work being carried out by the communications team and was pleased to see most of the action plan being achieved. The committee understood that the team delivers this action plan alongside its day-to-day work, as well as being instrumental in communicating council's response to flooding events etc.

Discussions took place around the council 'broadcasting' well but felt more could be done on 'listening' well and mentioned communication between the council and Town and Parish Councils had fallen short since the pandemic. The committee were informed a new Communications Strategy for 2024 will be developed which will align with the emerging new Council Plan and the council's ambition to become a high performing organisation and improve engagement. The committee requested that a Communications Strategy workshop be held in order to be more informed on the proposals of the new strategy.

## Police and Crime Panel Update, Gloucestershire Health Overview Scrutiny Committee and Gloucestershire Economic Growth Scrutiny Committee

The committee would like to extend a big thank you to councillors George Porter, Gemma Madle and Matt Dimond-Brown who represent the council on these outside bodies.

The committee receives regular updates around crime, health and economic matters and the impact these issues have on Gloucestershire and the borough. Being representatives of the council, our members can influence and act as an advocate for the council at a county-wide level.

Our representatives have done a fantastic job over the past 12 months. They have taken a wide range of questions from Overview and Scrutiny Committee and, where necessary, reported back to the respective county groups any comments or areas of concern.

## Looking forward

Overview and Scrutiny committee's work programme for the year ahead is now being reviewed in line with the new council plan and, as always, the programme will be flexible so any new areas for review can be added when required.

The committee will be at the forefront of ensuring our key strategies, policies and services are delivered effectively. This will include the finalisation of the council's Economic and Development and Tourism Strategy and the continued monitoring of other key strategies. Alongside this, the committee will receive the first performance report of the new Council Plan (2024- 2028), which will include a new vision, values, priorities and focus areas.

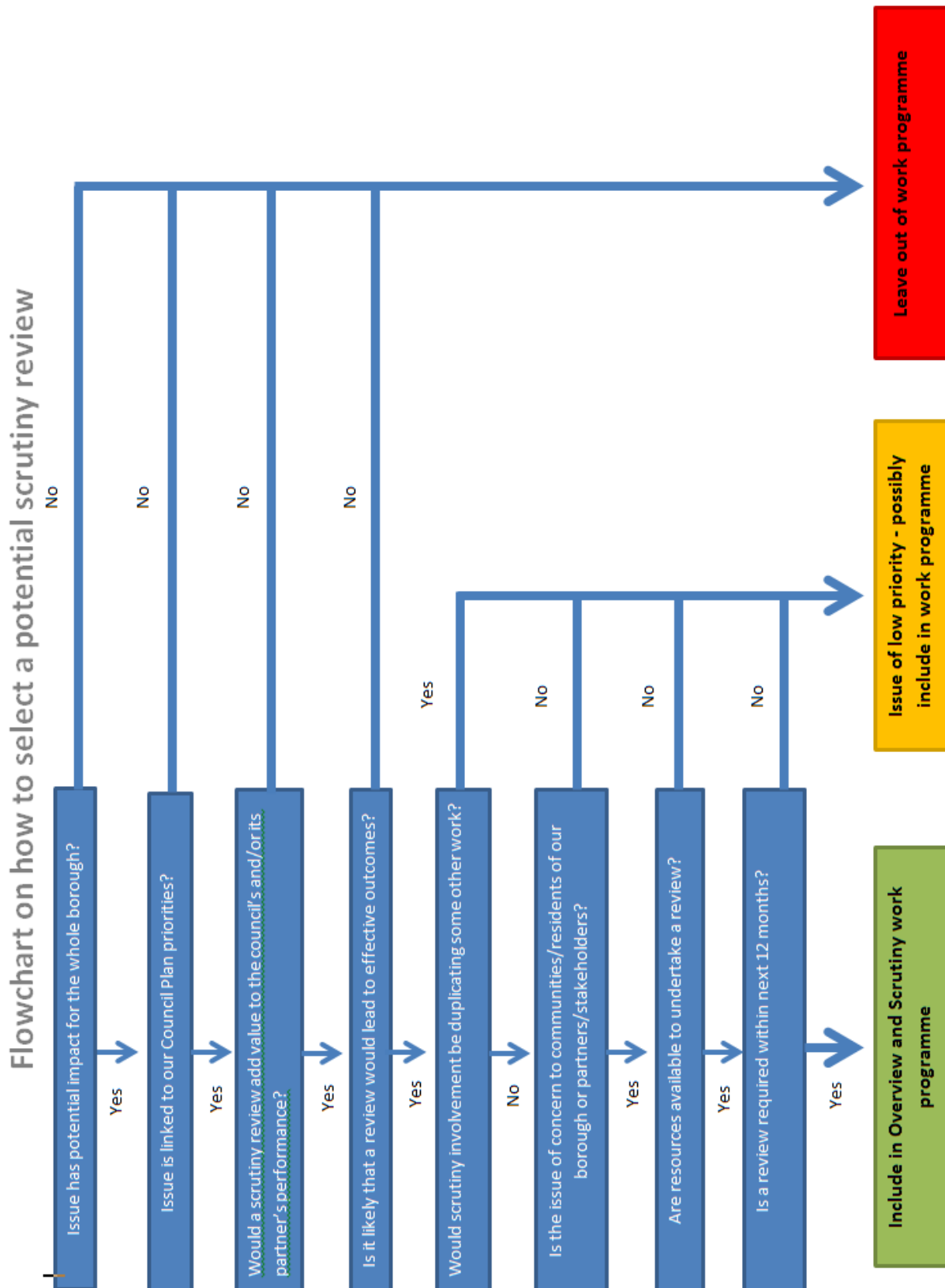
As a committee we are keen to promote both internally and externally, the reinforcement of transparency and accountability within the democratic process and implement new changes to become a real critical friend to the Executive Committee, Lead Members and Lead Officers. We are really keen to play a pivotal part in the strategy framework that will support delivery of the new Council Plan.

Positive discussion has also taken place with the Executive Director: Resources and S151 Officer on how the committee can become involved more effectively in the scrutiny of the council's financial management framework. This will be essential given the financial challenges currently facing Local Government generally.

Overall, looking forward this is an exciting year for scrutiny as we make the committee the best it can be and support the delivery of fantastic outcomes for our communities.



# How to select a potential scrutiny review



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