

## AUDIT COMMITTEE

MONDAY 20 JANUARY 2025

6.00 PM

Engine Shed - Sand Martin House

**THE CHAIRMAN WILL ASSUME THAT MEMBERS HAVE READ THEIR PAPERS PRIOR TO THE MEETING TO AVOID UNNECESSARY INTRODUCTIONS TO REPORTS. IF ANY QUESTIONS ARE APPARENT FROM THE REPORTS THEY SHOULD BE PASSED TO THE REPORT AUTHOR PRIOR TO THE MEETING**

### AGENDA

Page No

1. Apologies for Absence

2. Declarations of Interest

At this point Members must declare whether they have a disclosable pecuniary interest, or other interest, in any of the items on the agenda, unless it is already entered in the register of members' interests or is a "pending notification " that has been disclosed to the Head of Legal Services.

3. Minutes of the meeting held on 25 November 2024 3 - 6

#### INFORMATION AND OTHER ITEMS

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5. Statement of Accounts Closedown Plan 2024/2025 15 - 38

6. Internal Audit 2025/26 Planning and Emerging Themes Report 39 - 46

7. Counter Fraud Plans 47 - 56

8. Procurement Update 57 - 70

9. Update of the PCC Whistleblowing Policy 71 - 90

10. Use of Regulation of Investigatory Powers Act 2000 (RIPA)

To note there are no updates since the last meeting in November 2024.

11. Approved Write-Offs Exceeding £10,000

To note there are no updates since the last meeting in November 2024.

- |     |                                      |                 |
|-----|--------------------------------------|-----------------|
| 12. | <b>Meeting Start Times 2025/2026</b> | <b>91 - 94</b>  |
| 13. | <b>Work Programme 2024/2025</b>      | <b>95 - 100</b> |



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#### **Committee Members:**

**Independent Co-opted Members: Schumann (Chair), Green, Langhorn**

**Councillors: Thulbourn (Vice Chair), Qayyum, Strangward, Farooq, Antunes, Perkins and Ali**

**Substitutes: Councillors: Jones, Ormston, Allen and Farid**

Further information about this meeting can be obtained from Matt Makin on telephone 01733 384641 or by email – [matt.makin@peterborough.gov.uk](mailto:matt.makin@peterborough.gov.uk)

**MINUTES OF THE AUDIT COMMITTEE MEETING  
HELD AT 6.00PM, ON MONDAY 25 NOVEMBER 2024  
IN THE BOURGES/VIERSEN ROOMS, TOWN HALL, PETERBOROUGH**

To be read in conjunction with the agenda for the meeting here:

[Agenda for Audit Committee on Monday 25th November, 2024, 6.00 pm | Peterborough City Council](#)

Should you wish to listen to the debate had, the audio recording can be located on the Committee meeting page at

[Audit Committee - 25 November 2024, 6:00pm](#)

**Committee Members Present:** Thulbourn (Vice-Chair), I. Ali, Antunes, Farooq, Perkins and Qayyum.

**Co-opted Members Present:** Schumann (Chair), Green (Virtual), Langhorn

**Officers Present:** Cecilie Booth, Executive Director for Corporate Services and S151 Officer  
Steve Crabtree, Chief Internal Auditor  
Belinda Evans, Complaint Manager  
Gerry Roche, Risk Manager  
Ben Stevenson, Head of Information Governance and Data Protection Officer  
Isaac Aisu, Financial Reporting Advisor (Virtual)  
Sabij Chalise, Corporate Finance Advisor (Virtual)  
Karen Dunleavy, Democratic Services Officer

**Also Present:** Dan Cooke, Senior Manager, Ernst and Young LLP (Virtual)  
Janet Dawson, Partner, Ernst and Young LLP (Virtual)

The meeting was opened by Cllr Thulbourn as there were no co-opted members present in person. The meeting was adjourned until the chair arrived at 6:10pm.

**30. APOLOGIES FOR ABSENCE**

No apologies for absence were received.

**31. DECLARATIONS OF INTEREST**

No declarations of interest were made.

**32. MINUTES OF THE AUDIT COMMITTEE MEETING HELD ON 9 SEPTEMBER 2024**

The Committee **RESOLVED** that the minutes of the meeting held on 9 September 2024 be agreed as a correct record.

### **33. ACTIONS AND MATTERS ARISING**

The Committee **RESOLVED** to note the actions and matters arising from previous meetings and progress made to date.

The Chairman agreed that the External Auditor Report would be heard next.

### **34. EY ANNUAL ACCOUNTS AUDIT**

The Committee received a report which provided the opportunity to review the updated audit results for the year ended 31 March 2022 and 2023 from Ernst & Young (EY) on behalf of the Council.

Members were advised that there had been some amendments to differences to opening balances and dates; and when corrected, the Committee would be provided with a final statement of the accounts and letters of representation for signature.

Members were informed that the audit opinions would be provided by 13 December 2024.

The Committee **RESOLVED** to note the updated audit results.

### **35. ANNUAL COMPLAINT REPORT 2023/2024**

The Committee received a report that provided an opportunity to conduct an annual review of the management of complaints received by Peterborough City Council.

Members were advised that the data on complaints about bin collections would be the remit of Climate Change and Environment Scrutiny Committee to discuss and consider.

The Committee **RESOLVED** to note the annual complaint report.

6:29pm - At this point, Co-opted Member Mike Langhorn arrived at the meeting

### **36. INTERNAL AUDIT: MID-YEAR PROGRESS REPORT 2024/2025**

The Committee received a report that provided an update on the internal audit coverage of the Annual Audit Plan 2024/2025.

Members raised various concerns in relation to non-compliance in completion of internal audits, resources to undertake internal audits, directorship of Peterborough Limited and how the Public Sector Internal Audit Standards review should be conducted. All concerns raised would be highlighted with the Chief Executive and Leader of the Council.

The Committee **RESOLVED** to:

1. Note the progress of the Internal Audit plan for 2024 / 2025.
2. Note the forthcoming changes to Global Internal Audit Standards.
3. Provided comment on the Draft Code of Practice for the Governance of Internal Audit in UK Local Government as part of the current consultation process.

The Committee also agreed that:

- I. The Chair of Audit Committee would write a letter to the Chief Executive and the Leader of Peterborough City Council to raise the Committee views which included:
  - i. Consideration as to whether the reduced level of resources available to undertake internal audits to progress the audit plans, was seen as appropriate.

- ii. The Public Sector Internal Audit Standards (PSIAS) had expired and needed reassessment. As such, this non-compliance should be disclosed in the Annual Governance Statement.
  - iii. The review against the PSIAS should be completed independently. It should not be conducted by Cambridge County Council and an alternative local authority or CIPFA should be considered.
  - iv. Review the position of the Chief Internal Auditor's directorship of Peterborough Limited and whether this was appropriate to continue.
- II. As part of concerns raised, consider the overall responsibilities within the role of Chief Internal Auditor so that any other non-audit activities within the role, such as Insurance, could be removed and this would be raised with Corporate Leadership Team.
- III. The Section 151 Officer would obtain quotes for an external assessment against the Public Sector Internal Audit Standards, suggested by CIPFA, and present these findings to the Finance Sustainable Working Group (FSWG), to decide whether the council should commit to the cost during the imposition of a moratorium.

It was also agreed that the section 151 Officer would report back to Committee on the conclusions of the issues raised.

### **37. RISK MANAGEMENT UPDATE**

The Committee received a report on progress in addressing risk-related issues to the committee and to monitor the effective development and operation of risk management in the council. Members were invited to review and comment on the Deep Dive report and the Strategic Risk Register.

The Committee **RESOLVED** to note the report and agreed that the Corporate Risk Manager and Executive Director of Corporate Services and Section 151 Officer would:

- 1. Review the current risk appetite level and report back to Members on the need for a revised risk appetite.
- 2. Provide evidence of the Council's journey to manage each of the risks, currently outside of the Council's current Risk Appetite level, back within this level including timelines.

### **38. TREASURY MANAGEMENT MID-YEAR UPDATE**

The Committee received a report on its treasury management policies, practices, and activities, including an annual strategy and plan in advance of the year, a midyear review and an annual report after its close

The Committee **RESOLVED** to note the:

- 1. Update on the economic background and implications for the Treasury Management Strategy in 2024-25.
- 2. Treasury Management Strategy Statement (TMSS) Mid-year position and performance against the Prudential Indicators

At this point, Cllr Farooq left the meeting.

### **39. USE OF REGULATION OF INVESTIGATORY POWERS ACT 2000 (RIPA)**

The Committee received a report on the Regulation of Investigatory Powers Act (RIPA) policy and processes.

The Committee **RESOLVED** to note:

1. The outcome of the recent Investigatory Powers Commissioner's Office (IPCO) inspection
2. The updated Peterborough City Council RIPA policy
3. A report detailing the usage of the powers
4. A link to the council's online RIPA training to aid with their understanding of the application of the powers

**40. APPROVED WRITE-OFFS EXCEEDING £10,000**

The Committee **RESOLVED** to note that there was no update on write-offs exceeding £10,000.

**41. WORK PROGRAMME 2024/2025**

The Committee **RESOLVED** that the rolling work programme for the 2024/2025 municipal year be noted and agreed.

**CHAIR**

End 7:45pm



## **Actions and Matters Arising**

<b>Report author:</b>	Matt Makin, Senior Democratic Services Officer
<b>Responsible Director:</b>	Cecilie Booth, Executive Director of Corporate Services and Section 151 Officer
<b>Cabinet Member(s) responsible:</b>	Councillor Mohammed Jamil, Deputy Leader and Cabinet Member for Finance and Corporate Governance

### **Executive Summary:**

This report is submitted to the Audit Committee following a request made by the members of the committee to be able to see the progress of actions undertaken by officers.

### **Recommendations:**

It is recommended that the Audit Committee notes the actions and matters arising from previous meetings and progress made to date.

## 1. Purpose

- 1.1 This purpose of this report is to provide an update on the actions and matters arising from the previous meetings of the Audit Committee.

## 2. Background and key issues

- 2.1 At its meeting in July 2022 the Audit Committee resolved to include a standing item to review and note the actions and matters arising from previous meetings of the Committee.
- 2.2 At its meeting on 20 March 2023 the Audit Committee resolved to update the actions list to include those from the previous meeting and then further any that remained outstanding, to streamline the log as much as possible.
- 2.3 Attached to this report is a list of actions which have been noted in previous meetings, where any action remains outstanding.

## 3. Corporate Priorities

- 3.1 This report links to the Corporate Priorities under the following heading:
  - 3.1.1 Sustainable Future City Council
- 3.2 The report updates the actions requested by the Audit Committee to ensure the Council continues its journey to a financial sustainable future.
- 3.3 Further information on the Council's Priorities can be found here - [Link to Corporate Strategy and Priorities Webpage](#)

## 4. Consultation

- 4.1 None.

## 5. Financial Implications

- 5.1 There are none.

## 6. Value for money

- 6.1 Not applicable.

## 7. Legal implications (to be completed by the Legal team only after all other comments)

- 7.1 There are no legal implications relating to this report.



## 8. Equalities

- 8.1 There are no equalities implications directly arising from this report. Any equalities impacts from the items listed in the log will have been identified in the reports originally considered by the Audit Committee.

## 9. Options considered

- 9.1 An alternative option would be to not keep the log and report progress to the Audit Committee, however that would be contrary to the Committee's resolution in July 2022.

## 10. Background documents

- 10.1 There are none.

## 11. Appendices

- 11.1 Appendix A – Action Log

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**AUDIT COMMITTEE: RECORD OF ACTION TAKEN  
MUNICIPAL YEAR: MAY 2024 - APRIL 2025**

**1: ACTIONS FROM THE LAST MEETING**

<b>DATE OF MEETING</b>	<b>AGENDA ITEM</b>	<b>AGREED ACTION</b>	<b>OFFICER(S) RESPONSIBLE</b>	<b>DUE DATE</b>	<b>CURRENT STATUS/ACTION UPDATE</b>
25 November 2024	<b>Item 6: Internal Audit: Mid-Year Progress Report 2024/2025</b>	As part of concerns raised, consider the overall responsibilities within the role of Chief Internal Auditor so that any other non-audit activities within the role, such as Insurance, could be removed and this would be raised with Corporate Leadership Team, and reported back to the Committee.	Cecilie Booth, Executive Director for Corporate Services and S151 Officer	20 January 2025	This was discussed at CLT and it was agreed that it is not feasible to move the insurance service out of internal audit as there would be no resilience. Other work such as review of grant claims will be transferred to the finance team.
25 November 2024	<b>Item 6: Internal Audit: Mid-Year Progress Report 2024/2025</b>	The Section 151 Officer would obtain quotes for an external assessment against the Public Sector Internal Audit Standards, suggested by CIPFA, and present these findings to the Finance Sustainable Working Group (FSWG), to decide whether the council should commit to the cost during the imposition of a moratorium, and the outcome be reported back to the Committee.	Cecilie Booth, Executive Director for Corporate Services and S151 Officer	20 January 2025	It is agreed that this assessment will be undertaken by CIPFA.
25 November 2024	<b>Item 7: Risk Management Update</b>	It was agreed that the Corporate Risk Manager and Executive Director of Corporate Services and Section 151 Officer would: <ol style="list-style-type: none"> <li>1. Review the current risk appetite level and report back to Members on the need for a revised risk appetite.</li> <li>2. Provide evidence of the Council's journey to manage each of the risks, currently outside of the Council's current Risk Appetite level, back within this level including timelines.</li> </ol>	Cecilie Booth, Executive Director for Corporate Services and S151 Officer  Gerry Roche, Risk Manager	24 March 2025	Work will begin in January 2025, led by the Corporate Risk Manager.

DATE OF MEETING	AGENDA ITEM	AGREED ACTION	OFFICER(S) RESPONSIBLE	DUE DATE	CURRENT STATUS/ACTION UPDATE
25 November 2024	<b>Item 9: EY Annual Accounts Audit</b>	Members were informed that the audit opinions would be provided by 13 December 2024.	Cecilie Booth, Executive Director for Corporate Services and S151 Officer	13 December 2024	The audit opinions have been received and published.

## 2: OUTSTANDING ACTIONS COMPLETED

DATE OF MEETING	AGENDA ITEM	AGREED ACTION	OFFICER RESPONSIBLE	DUE DATE	CURRENT STATUS / ACTION UPDATE
25 November 2024	<b>Item 6: Internal Audit: Mid-Year Progress Report 2024/2025</b>	<p>That the Chair of Audit Committee would write a letter to the Chief Executive and the Leader of Peterborough City Council to raise the Committee views which included:</p> <ol style="list-style-type: none"> <li>1. Consideration as to whether the reduced level of resources available to undertake internal audits to progress the audit plans, was seen as appropriate.</li> <li>2. The Public Sector Internal Audit Standards (PSIAS) had expired and needed reassessment. As such, this non-compliance should be disclosed in the Annual Governance Statement.</li> <li>3. The review against the PSIAS should be completed independently. It should not be conducted by Cambridge County Council and an alternative local authority or CIPFA should be considered.</li> <li>4. Review the position of the Chief Internal Auditor's directorship of Peterborough Limited and whether this was appropriate to continue.</li> </ol>	<p>Steve Crabtree, Chief Internal Auditor</p> <p>Karen Dunleavy, Democratic Services Officer</p>	As soon as possible	The letter was drafted, approved by the Chair, and sent to the Chief Executive and the Leader of the Council on 3 December 2024.

### **3: OUTSTANDING ACTIONS PENDING**

None at this time.



## **Statement of Accounts Closedown Plan 2024/25**

<b>Report author:</b>	Isaac Aisu, Financial Reporting Advisor
<b>Responsible Director:</b>	Cecilie Booth, Executive Director of Corporate Services and Section 151 Officer
<b>Cabinet Member(s) responsible:</b>	Councillor Mohammed Jamil, Deputy Leader and Cabinet Member for Finance and Corporate Governance

### **Executive Summary:**

This report is submitted to the Audit Committee to communicate the plan for 2024/25 Statement of Accounts Closedown.

### **Recommendations:**

It is recommended that the Audit Committee notes the Statement of Accounts Closedown Timetable 2024/25.

## 1. Purpose

- 1.1 The purpose of this report is to communicate the 2024/25 Statement of Accounts Closedown Timetable.

## 2. Background and key issues

- 2.1 On 30<sup>th</sup> September 2024, The Accounts and Audit (Amendment) Regulations 2024 came into force to address the backlog of Local authority Accounts and set dates for completion of Audits in England and Wales. The backstop dates are listed in the legislation document that can be found in Appendix B of this report.
- 2.2 The Council is required to complete its Accounts for 2024/25 and have its Accounts audited by 27<sup>th</sup> February 2026.
- 2.3 The Council has put in place a timetable to achieve a smooth closedown and audit and this can be found in Appendix A of this report.

## 3. Corporate Priorities

- 3.1 How We Work – this timetable has been provided as per the Committee's request to have oversight on the plan to close the 2024/2025 accounts.
- 3.2 Further information on the Council's Priorities can be found here - [Link to Corporate Strategy and Priorities Webpage](#)

## 4. Consultation

- 4.1 None.

## 5. Financial Implications

- 5.1 There are no financial implications.

## 6. Value for Money

- 6.1 Not applicable.

## 7. Legal implications (to be completed by the Legal team only after all other comments)

- 7.1 The legal implications are set out within the report.



## 8. Equalities

- 8.1 There are no direct equalities impacts arising from the closedown timetable.

## 9. Options considered

- 9.1 Not applicable

## 10. Background documents

- 10.1 None

## 11. Appendices

- 11.1 Appendix A – Closedown Timetable 2024/24
- 11.2 Appendix B - The Accounts and Audit (Amendment) Regulations 2024

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## PCC Final Accounts Timetable 2024/25

#	Task Description	Completion	Responsible	Reviewer	Target Date 2024/25	Completion Date 2024/25
<b>No</b>	<b>Preparation</b>	<b>Completion</b>	<b>Responsible</b>	<b>Reviewer</b>	<b>Target Date 2024/25</b>	<b>Completion Date 2024/25</b>
1	Reconcile opening Balances in SOA to Unit 4 opening balances		VS	IA	Wed, 22-01-25	
2	Roll forward prior Year closing balances to Unit 4 opening balances		VS	IA	Wed, 22-01-25	
3	Reconcile Tech Forge (TF) to Unit 4 opening balances		IS	IA	Wed, 22-01-25	
4	Update TF for opening reconciliation		IS	IA	Wed, 22-01-25	
5	Check TF rolled-forward balances		SC	IA	Wed, 22-01-25	
6	Obtain Disclosure Checklists		GB	KH	Wed, 22-01-25	
7	Obtain Code of Practice Guidance Notes		GB	KH	Wed, 22-01-25	
8	Prepare blank template with 2023/24 comparators		SC	IA	Thu, 27-02-25	
9	Issue Draft Timetable & Drop-in Centre (1st consultation with Accountants)		SC	IA	Thu, 09-01-25	
10	Review Lease status (to Q3)		IS	IA	Wed, 22-01-25	
11	Draft 2 Timetable, 2nd consultation (Post budget-setting with Accountants)		SC	IA	Fri, 10-01-25	
12	Review status of Small External Loans (Soft loans issued / Financial instruments)		JA	IA	Tue, 14-01-25	
13	IFRS/Other updates to Auditors (Components and Valuations)		IS	IA	Thu, 30-01-25	
14	Obtain copy of precept demands including Parishes		KH	IA	Thu, 30-01-25	
15	Obtain copy of RSG / NNDR schedule		KH	IA	Thu, 30-01-25	
16	Review accounting policies & use of estimates		SC	IA	Thu, 30-01-25	
17	Review asset categories within FAR for appropriateness (Reclassification note)		IS	IA	Thu, 30-01-25	
18	Obtain Copy of NNDR1 for 2024/25 and 2025/26		KH	IA	Thu, 30-01-25	
19	Review Insurance Provision / Reserve / Contingent Liabilities / Imprest AC		SC	IA	Thu, 30-01-25	
20	Obtain Audit Working Paper requirements and set up electronic files		SC	IA	Fri, 28-02-25	
21	Issue Valuers Instruction Pack (up to P12)		IS	IA	Fri, 07-03-25	
22	Review 2024/25 Closedown (with Auditors) (up to P12)		IA		Thu, 17-04-25	
23	Identify & value Heritage Assets		IS	IA	Thu, 27-03-25	
24	Provide Auditors with Investments listings to write to banks for release of information		JA	IA	Mon, 03-03-25	
25	Review Lease status (Q4)		IS	IA	Fri, 14-03-25	
26	Review Statement of Responsibilities		SC	IA	Wed, 29-01-25	
27	Statement of Internal Control		KH	IA	Fri, 28-03-25	
28	Annual Governance Statement		IA		Fri, 28-03-25	
29	Group Account review		SC	IA	Fri, 28-03-25	
30	Call Valuers to ensure Revaluation Certificate will be back on time		IS	IA	Mon, 24-03-25	
	<b>Guidance</b>					
31	Update and issue Accountant's Coding Guidance		KH	IA	Thu, 30-01-25	
32	Staff bulletin to all invoice approvers/requestors on Closedown process		KH	IA	Wed, 19-03-25	
33	Issue Budget Holder Year End Guidance		KH	IA	Wed, 19-02-25	
34	Issue Related Party Transactions email		SC	IA	Tue, 25-02-25	
35	Senior Officer Remuneration note		KH	IA	Fri, 28-03-25	
36	Leave Accrual workings/template		SC	IA	Fri, 28-03-25	
	<b>Close Down, Reconciliations &amp; Controls</b>					
37	Update FAR and CIVICA for disposals & demolitions (up to P9)		IS	IA	Thu, 30-01-25	
38	Close AR Ledger for 24/25 invoices		KH	IA	Fri, 28-03-25	
39	Close Housing Benefit system		VS	IA	Mon, 31-03-25	
40	Close Council Tax system		VS	IA	Mon, 31-03-25	
41	Close NNDR system		VS	IA	Mon, 31-03-25	
42	Identify & instruct valuations of any new assets, or major works to existing assets		IS	IA	Fri, 07-03-25	
43	Close AP Ledger for 2024/25		ST	IA	Fri, 21-03-25	
44	Re-allocation of Benefits Grant (P12)		VS	IA	Fri, 04-04-25	
45	Clear bank exception entries (up to P12)		PS	IA	Fri, 04-04-25	

#	Task Description	Completion	Responsible	Reviewer	Target Date 2024/25	Completion Date 2024/25
46	Provide Accountants with listing of unapproved invoices in system at close P12		PS	IA	Fri, 21-03-25	
47	Payroll Reconciliations		PS	SC	Tue, 01-04-25	
48	Year end Aged Debt Analysis		CC	SC	Tue, 01-04-25	
49	Update FAR and CIVICA for disposals & demolitions (up to P12)		IS	IA	Fri, 28-03-25	
50	Clear Holding/Suspense Accounts (up to P12)		KH	IA	Tue, 01-04-25	
51	Accounts Receivable Reconciliation (up to P12)		CC	SC	Tue, 01-04-25	
52	Update FAR for confirmed Residual Lives of assets		IS	IA	Tue, 01-04-25	
53	CER return to DCLG		IS	IA	Tue, 01-04-25	
54	Accounts Payable Reconciliation (up to P12)		CC	SC	Tue, 01-04-25	
55	Ensure all cash/general suspense accounts cleared		KH	IA	Fri, 04-04-25	
56	Petty Cash		PS	IA	Fri, 14-03-25	
57	Financial Instruments		JA	IA	Fri, 04-04-25	
58	CIS Deductions		ST	PW	Tue, 01-04-25	

#	Task Description	Completion	Responsible	Reviewer	Target Date 2024/25	Completion Date 2024/25
59	RTB Sales		IS	DT	Tue, 01-04-25	
60	Capital Receipts (up to P12)		JA	IS	Tue, 01-04-25	
61	Bank reconciliations		PS	SC	Tue, 01-04-25	

#	Task Description	Completion	Responsible	Reviewer	Target Date 2024/25	Completion Date 2024/25
62	CT Cash to CIVICA		VS	IA	Wed, 02-04-25	
63	CT Refunds to CIVICA		VS	IA	Wed, 02-04-25	
64	NNDR Cash to CIVICA		VS	IA	Wed, 02-04-25	

#	Task Description	Completion	Responsible	Reviewer	Target Date 2024/25	Completion Date 2024/25
65	NNDR Refunds to CIVICA		VS	IA	Wed, 02-04-25	
66	VAT and other miscellaneous taxes		PW	KH	Tue, 01-04-25	
67	Revaluation Certificates due back		IS	IA	Tue, 01-04-25	
	<b>Accruals, Stock &amp; Cash Held</b>					
68	Stock Forms due back		GB	KH	Fri, 28-03-25	
69	Petty cash due back		GB	KH	Fri, 28-03-25	

#	Task Description	Completion	Responsible	Reviewer	Target Date 2024/25	Completion Date 2024/25
70	Creditors due back		GB	KH	Fri, 28-03-25	
71	Debtors due back		GB	KH	Fri, 28-03-25	
72	Post stock and change on the ledger if necessary		GB	KH	Fri, 28-03-25	
73	Related Party Transactions due back from Group Managers		GB	SC	Fri, 14-03-25	
74	Related Party Transactions due back from Members		GB	SC	Fri, 14-03-25	
75	Gather Benefits Accruals data (Subsidy)		VS	IA	Wed, 19-03-25	
76	Post Benefits Accruals Data (Subsidy)		VS	IA	Wed, 19-03-25	



#	Task Description	Completion	Responsible	Reviewer	Target Date 2024/25	Completion Date 2024/25
77	Review Creditor evidence & post year-end Creditor accruals		GB	KH	Wed, 19-03-25	
78	Review Debtor evidence and post year-end Debtor accruals		GB	KH	Wed, 19-03-25	

#	Task Description	Completion	Responsible	Reviewer	Target Date 2024/25	Completion Date 2024/25
79	Review PIA evidence and post year-end PIA accruals		GB	KH	Wed, 19-03-25	
80	Review RIA evidence and post year-end RIA accruals		GB	KH	Wed, 19-03-25	
81	Calculate and post Employee benefits accrual		GB	KH	Wed, 19-03-25	
82	Investment Interest Accrual		JA	IA	Thu, 02-01-25	
	<b>Consolidated Revenue Account</b>					
84	Finance Leases - calculation & adjustments		PW	IA	Wed, 02-04-25	
85	Provide an update on any outstanding amounts relating to previous years' Subsidy claims		VS	IA	Wed, 02-04-25	
86	Allocate Grants to I&E, creditors, reserves etc.		CY	SC	Wed, 02-04-25	
87	Re-run Subsidy Reports (preliminary run)		VS	IA	Wed, 02-04-25	
88	Ask for Housing Benefit Overpayments information - "Outstanding Overpayments Report"		VS	SC	Wed, 02-04-25	
89	Calculate final Pooling sum		CY	IA	Wed, 02-04-25	
90	IAS19 Actuary Report from Actuaries		GB	KH	Wed, 30-04-25	
91	Calculate and post Bad & Doubtful Debt Provisions (General)		CY	IA	Fri, 25-04-25	
92	Calculate/ Post Bad & Doubtful Debt Provisions (CT/NNDR)		KH	IA	Wed, 02-04-25	
93	Post Summons Fees Bad Debts		KH	IA	Wed, 02-04-25	
94	Calculate / Post Bad & Doubtful Debt Provisions (Benefits Overpayments)		CY	IA	Wed, 02-04-25	
95	Any other Recharges (ensure that all directorate recharges are processed)		SC	IA	Wed, 02-04-25	
96	Subsidy Estimate amounts receivable/repayable re 2024/25		CY	IA	Wed, 02-04-25	
97	Re-run Subsidy Reports (Final run)		VS	IA	Wed, 02-04-25	
98	IAS19 journals		KH	IA	Thu, 15-05-25	
99	Movement in Earmarked Reserves		AW	IA	Fri, 25-04-25	
100	Income and Expenditure Account (All)		SC	IA	Fri, 25-04-25	
101	Statement of Movement on the Reserves		SC	IA	Fri, 25-04-25	
	<b>Balance Sheet: Assets</b>					
102	Prepare Valuations Templates & Guidance for Valuations instructions		IS	IA	Thu, 07-11-24	Thu, 07-11-24
103	Impairment Review		IS	SC	Thu, 13-03-25	
104	Review Capital Spend/Additions for appropriateness and allocate to assets as appropriate (P12 GF)		IS	IA	Wed, 02-04-25	
105	Update Asset Register - Tech Forge (TF) for Additions and Components (P12)		IS	IA	Wed, 02-04-25	
106	Final Investment Income and Average Rate for year		IS	IA	Wed, 02-04-25	
107	Post Depreciation charges		IS	IA	Wed, 02-04-25	
108	Post Amortisation for Intangible Assets		IS	IA	Wed, 02-04-25	
109	Accountancy to review valuations and get updates where required from Valuers		IS	IA	Wed, 02-04-25	
110	Post Asset reclassifications to TF		IS	IA	Wed, 02-04-25	
111	Update TF for 2024/25 Revaluations		IS	IA	Wed, 02-04-25	
112	Apply S106 financing of capital expenditure (must be run through I&E)		SG	IA	Wed, 02-04-25	
113	Finance Capital Spend (REFCUS, S106, Grants, Capital Receipts)		IS	IA	Wed, 02-04-25	

#	Task Description	Completion	Responsible	Reviewer	Target Date 2024/25	Completion Date 2024/25
114	Update Asset Register - Tech Forge (TF) for Impairment Review		IS	IA	Wed, 02-04-25	
115	Calculate Gains / Losses on Disposals		IS	IA	Wed, 02-04-25	
116	Calculate Disposals and run through I&E / Balance Sheet		IS	IA	Wed, 02-04-25	
117	Post Impairment Charges		IS	IA	Wed, 02-04-25	
118	Reconcile movement on Capital Financing Requirement		IS	IA	Wed, 02-04-25	
119	Close all Capital Accounts		IS	IA	Tue, 22-04-25	
	<b>Balance Sheet: Other</b>					
120	Balance Sheet		SC	IA	Wed, 30-04-25	
121	Contingent Liabilities / Assets & Extraordinary Items		SC	IA	Wed, 30-04-25	
	<b>Collection Fund/NDR Pool</b>					
122	Aged Debt Analysis of CT and NNDR as at 31/03/25		AW	IA	Tue, 08-04-25	
123	Business Rates Appeals Provision		AW	IA	Wed, 16-04-25	
124	Calculate Bad & Doubtful Debt Provisions (NNDR)		AW	IA	Tue, 08-04-25	
125	Calculate Bad & Doubtful Debt Provisions (CT)		AW	IA	Tue, 08-04-25	

#	Task Description	Completion	Responsible	Reviewer	Target Date 2024/25	Completion Date 2024/25
126	CT Accounts		KH	IA	Fri, 04-04-25	
127	NNDR Accounts		KH	IA	Fri, 25-04-25	
128	Draft NNDR 3		AW	IA	Fri, 25-04-25	
129	Post NNDR Accounts to CIVICA		AW	IA	Fri, 25-04-25	
130	Post CT Accounts to CIVICA		AW	IA	Fri, 04-04-25	
131	Collection Fund		KH	IA	Wed, 30-04-25	
132	Council Tax Base & Levels		KH	IA	Mon, 10-02-25	
133	CT Surplus		AW	IA	Wed, 15-01-25	
134	Collection Fund Adjustments (Apportionment over precepting bodies using CIPFA Model) & NNDR		KH	IA	Fri, 04-04-25	
135	Return data to County (& Police Authority) CT		AW	IA	Fri, 04-04-25	
136	Return data to County (& Police Authority) NNDR		AW	IA	Fri, 25-04-25	
	<b>Cashflow</b>					
137	Cashflow Statement		SC	IA	Fri, 02-05-25	
	<b>Notes &amp; Narrative</b>					
138	Accounting Policies		KH	IA	Fri, 14-02-25	
139	Accounting Standards Issued not Adopted		KH	SC	Fri, 14-02-25	

#	Task Description	Completion	Responsible	Reviewer	Target Date 2024/25	Completion Date 2024/25
140	Critical Judgements in Applying Accounting Policies		KH	SC	Tue, 01-04-25	
141	Assumptions & Uncertainties		KH	SC	Tue, 01-04-25	
142	Material Items of Income & Expense		SC	IA	Tue, 01-04-25	
143	Revenue Grant Income		SC	IA	Tue, 20-05-25	
144	Officers Remuneration & Termination Benefits		GB	KH	Tue, 20-05-25	
145	Members Allowances		CY	KH	Tue, 20-05-25	
146	Pensions		KH	IA	Tue, 20-05-25	
147	Operating Leases		PW	IA	Tue, 20-05-25	
148	Audit Fees		SC	IA	Tue, 20-05-25	
149	Property Plant & Equipment		IS	IA	Tue, 20-05-25	
150	Valuations		IS	IA	Tue, 20-05-25	
151	Investment Properties		IS	IA	Tue, 20-05-25	
152	Finance Leases		PW	IA	Tue, 20-05-25	
153	Capital Expenditure & Financing		IS	IA	Tue, 20-05-25	
154	Assets Held for Sale		IS	IA	Tue, 20-05-25	
155	Long Term Debtors		SC	IA	Tue, 20-05-25	
156	Short Term Debtors		SC	IA	Tue, 20-05-25	
157	Cash & Cash Equivalents		SC	IA	Tue, 20-05-25	
158	Short Term Creditors		SC	IA	Tue, 20-05-25	
159	Capital Grants		SC	IA	Tue, 20-05-25	
160	Long Term Creditors		SC	IA	Tue, 20-05-25	
161	Trading Accounts		GB	KH	Tue, 20-05-25	
162	Earmarked Reserves		AW	IA	Tue, 20-05-25	
163	Capital Grants Unapplied Account		SC	IA	Tue, 20-05-25	
164	Useable Capital Receipts Reserve		SC	IA	Tue, 20-05-25	
165	Revaluation Reserve		SC	IA	Tue, 20-05-25	
166	Capital Adjustment Account		SC	IA	Tue, 20-05-25	
167	Collection Fund Adjustment Account		KH	IA	Tue, 20-05-25	
168	Accumulated Absences Account		SC	IA	Tue, 20-05-25	
169	Capital Commitments		IS	IA	Tue, 20-05-25	
170	Financial Instruments (including nature & extent)		JA	IA	Tue, 20-05-25	
171	Contingent Assets & Liabilities		SC	IA	Tue, 20-05-25	
172	Related Parties		GB	SC	Tue, 20-05-25	
173	Events After The Balance Sheet Date		SC	IA	Tue, 20-05-25	
174	Heritage Assets (all notes)		IS	IA	Tue, 20-05-25	
175	Collection Fund Notes		KH	IA	Tue, 20-05-25	
176	Pension fund Accounts		KH	IA	Tue, 20-05-25	
177	Group Accounts		PW	IA	Tue, 20-05-25	
178	Narrative Report: IFRS- ensure that it delivers in line with 3.1 of the IFRS code		ER	IA	Thu, 15-05-25	
179	Narrative Report: Financial Out-turn		ER	IA	Thu, 15-05-25	
180	Introduction: Leader		SC	IA	Thu, 15-05-25	
181	Introduction: S151		SC	IA	Thu, 15-05-25	
182	Glossary		GB	SC	Thu, 15-05-25	
	<b>Key Reports/Sign off</b>					
183	Provisional Out-turn to CMT		ER	IA	Fri, 16-05-25	
184	Provisional Out-turn to Audit Committee		ER	IA	Fri, 16-05-25	
185	Provisional Out-turn to Exec/Cabinet		ER	IA	Fri, 16-05-25	
186	Final Out-turn to CMT		ER	IA	Fri, 23-05-25	
187	Final Out-turn and Reserves Statement to Audit Committee for approval		ER	IA	Fri, 23-05-25	
188	S151 Sign off of Outturn		CB	IA	Fri, 23-05-25	
189	Audit Committee (draft Accounts approved for audit)		CB	IA	Fri, 30-05-25	
	<b>Returns</b>					

#	Task Description	Completion	Responsible	Reviewer	Target Date 2024/25	Completion Date 2024/25
190	Complete NNDR3 form		AW	IA	Fri, 25-04-25	
191	Unaudited WGA return due		KH	IA	Tue, 10-06-25	
192	Complete WGA return		KH	IA	Fri, 18-07-25	
193	Complete Central Government capital forms		IS	IA	Wed, 30-04-25	
194	Complete Central Government revenue forms (RO)		ER	IA	Wed, 30-04-25	

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STATUTORY INSTRUMENTS

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**2024 No. 907**

**LOCAL GOVERNMENT, ENGLAND AND WALES**

**The Accounts and Audit (Amendment) Regulations 2024**

*Made* - - - - *5th September 2024*  
*Laid before Parliament* *9th September 2024*  
*Coming into force* - - *30th September 2024*

The Secretary of State makes the following Regulations in exercise of the powers conferred by sections 32(1)(d) and (e) and 43(2) of the Local Audit and Accountability Act 2014<sup>(1)</sup> and section 143(1) of, and paragraphs 7(1) and (2)(a), 33(1) and (4) and 44 of Schedule 7B to, the Local Government Finance Act 1988<sup>(2)</sup>.

In accordance with section 32(3) of the Local Audit and Accountability Act 2014 the Secretary of State has consulted the Comptroller and Auditor General, such representatives of relevant authorities as she thinks appropriate and the recognised supervisory bodies.

**Citation, extent and commencement**

- 1.—(1) These Regulations may be cited as the Accounts and Audit (Amendment) Regulations 2024.
- (2) These Regulations extend to England and Wales.
- (3) These Regulations come into force on 30th September 2024.

**Amendment of the Accounts and Audit Regulations 2015**

- 2.—(1) The Accounts and Audit Regulations 2015<sup>(3)</sup> are amended as follows.
- (2) In regulation 2(1) (interpretation) after the definition of “audit letter” insert—  
““auditor’s annual report” has the same meaning as in—
  - (a) the Code of Audit Practice published by the National Audit Office<sup>(4)</sup> and dated April 2020 with Reference number: 11868-002; or

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(1) 2014 c. 2.  
(2) 1988 c. 41. Schedule 7B was inserted by section 1 of, and Schedule 1 to, the Local Government Finance Act 2012 (c. 17).  
(3) S.I. 2015/234; relevant amending instruments are S.I. 2020/404, 2021/263, 2021/265 and 2022/708.  
(4) The National Audit Office (“the NAO”) is incorporated under section 20 of the Budget Responsibility and National Audit Act 2011 (c. 4) (“the 2011 Act”). Under paragraph 2 of Schedule 3 to the 2011 Act the NAO is required to provide resources for the Comptroller and Auditor General’s functions.

- (b) the Code of Audit Practice published by the National Audit Office and dated September 2024 with Reference number: 013422; ”.
- (3) After regulation 9 (signing and approval of statement of accounts for Category 1 authorities), insert—

**“Publication of statement of accounts, annual governance statement and narrative statement for Category 1 authorities: financial years 2015-2028**

**9A.—**(1) This regulation applies to Category 1 authorities<sup>(5)</sup> for the financial years<sup>(6)</sup> in the period beginning with 1st April 2015 and ending with 31st March 2028.

(2) Subject to paragraph (4), where an authority has not published its accountability statements for a financial year beginning in 2015, 2016, 2017, 2018, 2019, 2020, 2021 or 2022, it must do so after approving the statement of accounts in accordance with regulation 9(2) but not later than 13th December 2024.

(3) Subject to paragraph (4), for the financial years listed in the first column of the following table, after approving the statement of accounts in accordance with regulation 9(2), an authority must publish its accountability statements on or before the corresponding date in the second column—

<i>Financial year beginning in—</i>	<i>Date</i>
2023	28th February 2025
2024	27th February 2026
2025	31st January 2027
2026	30th November 2027
2027	30th November 2028.

- (4) Where paragraph (5) applies an authority must—
- (a) on or as soon as reasonably practicable after the last publication date, publish a notice stating that it has not been able to publish its accountability statements and its reasons for this, and
- (b) publish its accountability statements as soon as reasonably practicable.
- (5) This paragraph applies in relation to an authority where the local auditor has not entered its opinion on the statement of accounts for a financial year before the last publication date and—
- (a) on the day before the last publication date—
- (i) the local auditor is considering an objection made under section 27 of the Act<sup>(7)</sup> (right to make objections at audit),
- (ii) a person who has objected under section 27 of the Act may still appeal under section 28(3) of the Act (declaration that item of account is unlawful)<sup>(8)</sup>,

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<sup>(5)</sup> For the definition of “Category 1 authority”, see regulation 2(1) of [S.I. 2015/234](#).

<sup>(6)</sup> For the definition of “financial year”, see section 3(4) of the Local Audit and Accountability Act 2014.

<sup>(7)</sup> For the definition of “the Act”, see regulation 2(1) of [S.I. 2015/234](#). If an objection is made, section 27(3) provides that the local auditor must decide whether to consider the objection. Grounds for not considering the objection are provided in subsection (4).

<sup>(8)</sup> Where the local auditor decides not to consider an objection under section 27(1)(b) of the Local Audit and Accountability Act 2014, the person who has objected may request written reasons and, following receipt of those reasons, appeal against the decision to the court. The period for doing so is limited: see section 28(3).



- (iii) the local auditor is considering whether to make an application to the court under section 28(1) of the Act, or
  - (iv) an application has been made under section 28(1) or an appeal has been brought under section 28(3) of the Act and the court<sup>(9)</sup> has not yet determined the application or appeal, or
  - (b) for a financial year listed in paragraph (3), on the day before the last publication date the local auditor is not yet satisfied that the authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources<sup>(10)</sup>.
- (6) Where paragraph (5) does not apply and a Category 1 authority fails to comply with paragraph (2) or (3) (as the case may be), the authority must—
- (a) on or as soon as reasonably practicable after the last publication date, publish a notice stating—
    - (i) that it has not been able to publish its accountability statements,
    - (ii) its reasons for this, and
    - (iii) that it acknowledges that it must publish its accountability statements as soon as reasonably practicable,
  - (b) on or as soon as reasonably practicable after the last publication date, send a copy of the notice mentioned in sub-paragraph (a) to the Secretary of State, and
  - (c) as soon as reasonably practicable publish its accountability statements.
- (7) When accountability statements are published under this regulation, an authority must—
- (a) keep copies of those documents for purchase by any person on payment of a reasonable sum, and
  - (b) ensure that those documents remain available for public access for a period of not less than five years beginning with the date on which those documents were first published in accordance with this regulation.
- (8) Where an authority publishes any statement or notice in accordance with this regulation, this must include publication on the authority’s website.
- (9) In this regulation—
- “accountability statements” means—
- (a) the statement of accounts together with the opinion and any certificate, entered by the local auditor in accordance with section 20(2) of the Act (general duties of auditors);
  - (b) the annual governance statement approved in accordance with regulation 6(2);
  - (c) the narrative statement prepared in accordance with regulation 8;
- “last publication date”, in relation to a financial year, means the date on or before which the accountability statements must be published in accordance with paragraphs (2) or (3).”
- (4) In regulation 10 (publication of statement of accounts, annual governance statement and narrative statement for Category 1 authorities)—
- (a) in the heading, at the end, insert “: financial years 2028 onwards”;
  - (b) in paragraph (1)—

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<sup>(9)</sup> The High Court and the county court have jurisdiction for the purposes of section 28: see section 28(8).

<sup>(10)</sup> The local auditor must be satisfied that this is the case when auditing the accounts of a Category 1 authority: see section 20(1)(c) of the Local Audit and Accountability Act 2014.

- (i) for “Subject to paragraphs (4) to (4C)” substitute “For a financial year beginning in 2028 or later”;
  - (ii) for “any certificate or opinion” substitute “the opinion and any certificate”;
  - (c) in paragraph (2), for “Subject to paragraphs (5) to (6B), where” substitute “Where”;
  - (d) omit paragraphs (4) to (6B).
- (5) In regulation 15 (commencement of the period for the exercise of public rights)—
- (a) in paragraph (1), for “paragraphs (5) and (6)” substitute “paragraphs (5), (6) and (7)”;
  - (b) after paragraph (6) insert—
    - “(7) Paragraph (1) applies in relation to accounts of a Category 1 authority for the financial years beginning in 2024, 2025, 2026 and 2027 as if from “on such a day” to the end there were substituted “on or before the first working day of July of the financial year immediately following the end of the financial year to which the statement relates.””.
- (6) In regulation 20 (publication of annual audit letter)—
- (a) in the heading after “letter” insert “or auditor’s annual report”;
  - (b) in paragraph (1)—
    - (i) omit “, following completion of an audit,”;
    - (ii) after “audit letter” insert “or auditor’s annual report”;
    - (iii) after “that letter” insert “or report”;
  - (c) in paragraph (2)—
    - (i) in the opening words, after “letter” insert “or report”;
    - (ii) in sub-paragraph (a) after “audit letter” insert “or auditor’s annual report”.

### **Amendment of the Non-Domestic Rating (Transitional Protection Payments) Regulations 2013**

**3.** In regulation 6 (end of year calculations) of the Non-Domestic Rating (Transitional Protection Payments) Regulations 2013<sup>(11)</sup>—

- (a) in paragraph (1), for “paragraph (3)” substitute “paragraphs (3) to (6)”;
- (b) after paragraph (3) insert—

“(5) Subject to paragraph (6), paragraph (1) applies in relation to calculations for the relevant years<sup>(12)</sup> listed in the first column of the following table as if for “30 September in the year following a relevant year” there were substituted the words in the second column—

<i>Relevant year beginning in—</i>	<i>Date</i>
2023	“28th February 2025”
2024	“27th February 2026”
2025	“31st January 2027”
2026	“30th November 2027”
2027	“30th November 2028”.

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<sup>(11)</sup> S.I. 2013/106; relevant amending instruments are S.I. 2020/449, 2021/262 and 2022/784.

<sup>(12)</sup> For the definition of “relevant year”, see regulation 1(2) of S.I. 2013/106.

(6) Paragraph (1) applies in relation to calculations for the relevant year as if for “30 September in the year following the relevant year” there were substituted “the date the accountability statements are published” where—

- (a) the relevant year begins in 2023, 2024, 2025, 2026 or 2027, and
- (b) the billing authority has not published its accountability statements on or before the last publication date.

(7) In this regulation, “accountability statements” and “last publication date” have the meanings given in regulation 9A of the Accounts and Audit Regulations 2015.”.

### **Amendment of the Non-Domestic Rating (Rates Retention) Regulations 2013**

**4.** In regulation 9 (end of year calculations) of the Non-Domestic Rating (Rates Retention) Regulations 2013(**13**)—

- (a) in paragraph (1), for “paragraph (5)” substitute “paragraphs (5) to (8)”;
- (b) after paragraph (5) insert—

“(7) Subject to paragraph (8), paragraph (1) applies in relation to calculations for the relevant years(**14**) listed in the first column of the following table as if for “30 September in the year following the relevant year” there were substituted the words in the second column—

<i>Relevant year beginning in—</i>	<i>Date</i>
2023	“28th February 2025”
2024	“27th February 2026”
2025	“31st January 2027”
2026	“30th November 2027”
2027	“30th November 2028”.

(8) Paragraph (1) applies in relation to calculations for the relevant year as if for “30 September in the year following the relevant year” there were substituted “the date the accountability statements are published” where—

- (a) the relevant year begins in 2023, 2024, 2025, 2026 or 2027, and
- (b) the billing authority has not published its accountability statements on or before the last publication date.

(9) In this regulation, “accountability statements” and “last publication date” have the meanings given in regulation 9A of the Accounts and Audit Regulations 2015.”.

(13) S.I. 2013/452; relevant amending instruments are S.I. 2015/628, 2016/1268, 2017/1321, 2020/449, 2021/262, 2021/404 and 2022/784.

(14) For the definition of “relevant year”, see regulation 2(1) of S.I. 2013/452.

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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Signed by authority of the Secretary of State for Housing, Communities and Local Government

*Jim McMahon*  
Minister of State  
Ministry of Housing, Communities and Local  
Government

5th September 2024

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend the Accounts and Audit Regulations 2015 ([S.I. 2015/234](#)) (the “2015 Regulations”), which set out detailed requirements applicable to a relevant authority (defined in section 2(1) of the Local Audit and Accountability Act 2014 ([c.2](#)) (the “Act”)) other than a health service body in relation to its annual audit and accounting processes.

Regulation 2 makes several amendments to the 2015 Regulations to provide deadlines for a Category 1 authority (defined in regulation 2 of the 2015 Regulations) to publish certain accounts and statements.

Regulation 2 of the 2015 Regulations is amended to insert a definition of an auditor’s annual report, with reference to the latest Codes of Audit Practice. The Codes may be found on the National Audit Office website at this page: [Code of Audit Practice - National Audit Office \(NAO\)](#). Hard copies of the Codes may be obtained from, or inspected by appointment with, the National Audit Office at 157-197 Buckingham Palace Road, London SW1W 9SP.

Regulation 9A is inserted into the 2015 Regulations to provide that, for the financial years 2015/16 to 2022/23, the deadline to publish the final accounts and statements is 13th December 2024. Deadlines for publication are also provided for the financial years 2023/24 to 2027/28. The published statement of accounts must have been approved by the Category 1 authority in accordance with regulation 9(2) of the 2015 Regulations and include the opinion and any certificate from the local auditor in accordance with section 20(2) of the Act. Provision is made for scenarios in which a Category 1 authority may be unable to comply with the publication deadlines.

Regulation 10 of the 2015 Regulations is amended so that it only applies from the financial years 2028/29 onwards and to amend the reference to the auditor’s opinion and certificate to ensure that the duty to publish the statement of accounts applies where the opinion has been entered but the certificate is outstanding. Regulation 15 is amended so that the period for the exercise of public rights does not need to commence until the first working day of July for financial years beginning in 2024, 2025, 2026 and 2027. Regulation 20 is amended so that Category 1 authorities are required to consider and publish annual audit letters or reports whenever they are received.

Regulations 3 and 4 make consequential amendments to the Non-Domestic Rating (Transitional Protection Payments) Regulations 2013 ([S.I. 2013/106](#)) and Non-Domestic Rating (Rates Retention) Regulations 2013 ([S.I. 2013/452](#)).

A full impact assessment has not been produced for this instrument as no, or no significant, impact on the private, public or voluntary sectors is foreseen.

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## **Internal Audit 2025/26 Planning and Emerging Themes Report**

<b>Report author:</b>	Steve Crabtree, Chief Internal Auditor
<b>Responsible Director:</b>	Cecilie Booth, Executive Director of Corporate Services and Section 151 Officer
<b>Cabinet Member(s) responsible:</b>	Councillor Mohammed Jamil, Deputy Leader and Cabinet Member for Finance and Corporate Governance

### **Executive Summary:**

This report is submitted to the Audit Committee as a routine planned report on the development of the 2025 / 2026 Internal Audit plans. The purpose is to provide Members with details of Internal Audit's annual planning approach, emerging issues and risks that Internal Audit need to provide assurance over. It provides an opportunity for Members to consider these themes and provide input into the development of the Audit Plan.

### **Recommendations:**

The Audit Committee is recommended to review and comment upon the emerging themes to be considered for inclusion in the 2025 / 2026 Internal Audit Plan.

## 1. Purpose

- 1.1 In accordance with the Public Sector Internal Audit Standards (PSIAS), the Chief Audit Executive must develop a risk-based plan to determine the priorities of the internal audit activity. It must also explain how the planned assurance delivery links to the organisational objectives and priorities.

## 2. Background and key issues

- 2.1 Within Peterborough City Council (PCC), the role of Chief Audit Executive is undertaken by the Chief Internal Auditor. The Internal Audit Team comprises 6.1 Full Time Equivalent staff. We currently have one Senior Auditor vacancy and the Chief Internal Auditor's time is split with two other teams (Insurance and Investigations) and his role on the board of Peterborough Ltd.

	Number	FTE
Chief Internal Auditor	1	1.00
Group Auditor	2	1.60
Principal Auditor	1	0.50
Senior Auditor	2 *	2.00
Auditor	1	1.00

There is presently a recruitment embargo within the organisation which has limited the resources within the team. Draft 2025/26 budgets for the team require savings to be made which indicates that recruitment will not be possible in the present establishment. This, in addition to the further budget pressure to fund the external review of the service will limit the ability to fund additional resources. The use of RSM and what can be delivered with any residual budget funds is presently being established.

- 2.2 In an ever-changing risk and control environment it is important that audit plans can adapt quickly to the needs of the organisation. To ensure a flexible and prioritised approach to our work, we utilise an assessment and planning tool which is used throughout the year on a rolling basis. This helps to ensure that at the point of each piece of work commencing, it is the next highest priority one according to our risk assessment.
- 2.3 Consultation and research are currently underway to determine themes and areas for audit work. This includes consulting with senior management and reviewing risk registers, budgets, plans and strategies, decisions, project and contract registers. Cabinet members have also been approached and the Audit Committee is similarly invited to input to the process as part of this report. The approach and emerging themes are further detailed in Appendices A and B within this report.



### 3. Corporate Priorities

- 3.1 The Internal Audit Plan is developed to assist the organisation in achieving its corporate priorities and objectives. Individual audit assignments are linked to corporate strategy, priorities and risks. Further information regarding this will be detailed in the developed audit plan which will be presented to Audit Committee on 24 March 2025.

### 4. Consultation

- 4.1 Directors and Heads of Service have been invited to input into the planning process to date. Consideration of any information received has been incorporated into this report where applicable and further consultation is in train with Directors and their Management Teams.
- 4.2 The Audit Committee is similarly invited to input into the annual planning process by way of this report. Any areas identified will be assessed for inclusion within the plan in accordance with the planning tool (See Appendix A).

### 5. Financial Implications

- 5.1 The Audit Plan needs to be deliverable within available resources and the achievement of the audit plan will require that the current structure remains intact throughout the year and that vacancies are filled. Budget pressures have indicated that resource requirements will be reduced and the impact will be determined during the planning process, once budgets are finalised.
- 5.2 Any changes to the structure and resourcing of Internal Audit will result in a further review of our programme of work and this will be reported to the Audit Committee.

### 6. Value for money

- 6.1 The audit plan is developed to use resources where value can be added to the business in providing assurance and protecting the public purse. Consideration is given where third party reviews are undertaken to avoid duplication. Audit assignments are similarly undertaken to identify value for money generally as part of its scope.

### 7. Legal implications (to be completed by the Legal team only after all other comments)

- 7.1 The Accounts and Audit regulations 2015 require the Council to have a sound system of internal control which includes effective arrangements for the management of risk, controls and governance.

## 8. Equalities

- 8.1 The identification of risks and the proper management of those risks will ensure that:
- The Council's environmental policies and ambitions can be met; the Council is able to mitigate against potential financial losses, litigation claims and reputational damage; the Council is able to effectively deliver the strategic priorities.

## 9. Options considered

- 9.1 **None.**

## 10. Background documents

- 10.1 Council Risk Registers
- 10.2 Medium Term Financial Strategy MTFS

## 11. Appendices

- 11.1 Appendix A – Consultation Document 2025/26
- 11.2 Appendix B – Planning and Assessment Tool

## Internal Audit Planning Approach and Emerging Themes

### Audit Committee Consultation Document 2025/26

Appendix A

4.2	<b>APPROACH</b>
4.2.1	Consultation and research are currently underway to determine themes and areas for audit work. This includes consulting with senior management and reviewing risk registers, budgets, plans and strategies, decisions, project and contract registers.
4.2.2	<p>The potential areas for review that this generates will then be subject to an assessment, using our planning tool (see <b>Appendix B</b> for details). The key factors being assessed are:</p> <ul style="list-style-type: none"> <li>• <b>Materiality:</b> The size of a system or process in terms of financial value or numbers of transactions or number of people affected.</li> <li>• <b>Corporate Importance:</b> The extent to which the Council depends on the system to meet statutory or regulatory requirements or corporate priorities.</li> <li>• <b>Stability:</b> The degree of change within the process.</li> <li>• <b>Vulnerability:</b> Extent to which the system is liable to breakdown, loss, error or fraud.</li> <li>• <b>Specific concerns:</b> Arising from management's assessment of risk as well as audit intelligence.</li> </ul> <p>The assessment tool is designed to ensure that our work is aligned to organisational objectives and priorities.</p>
4.2.3	<p>The Annual Internal Audit Plan will be compiled using our knowledge of:</p> <ul style="list-style-type: none"> <li>• The prioritised list of potential audit reviews generated by the above assessment.</li> <li>• The number of audit days available for the year.</li> <li>• The skills, knowledge and experience of audit staff.</li> <li>• Assurance available from other sources.</li> <li>• Cambridgeshire County Council Internal Audit plans in relation to our shared services.</li> <li>• An allowance for statutory activities, grant certifications, supporting the democratic process and follow-up reviews.</li> </ul>
4.2.4	The Draft Annual Internal Audit Plan will be presented to the Audit Committee at the 24 March meeting. It will show all audits assessed as high priority but will distinguish between those achievable within current audit resources and those which are not.
4.2.5	During the year, there will be new risks and concerns identified, or changes to those already identified and included in the plan. There will be regular review of these changes and a reassessment of priorities in accordance with the approach set out above. This will result in areas of work being added to or removed from the plan.
4.2.6	Co-ordination between Internal Audit and the Risk Management Board/Risk Manager can assist this process in identifying emerging local and national risks and areas that need to be covered in audit work where appropriate. This approach will continue to be developed during 2025.
	<b>THEMES EMERGING</b>
4.3.1	<p>There has been an enormous amount of change occurring within the organisation: during 2024 which is due to continue into 2025. The business has de-coupled from Cambridgeshire County Council and contracts have been brought back in-house; changes to key IT systems; a major improvement programme to transform our services including a People and Culture programme to overhaul how we manage the workforce, all within a continuing challenging financial environment.</p> <p>Our initial stages of planning have included these broad themes, as well as some specific areas of risk. These, and others identified as the planning process continues, will be subject to our planning assessment tool for prioritisation.</p>
4.3.2	Financial Governance

	<ul style="list-style-type: none"> <li>• Arrangements for ensuring that savings proposals are robust and monitored.</li> <li>• CPI Compliance</li> <li>• Income generating activities – charging policy, accurate billing and debt recovery.</li> <li>• Purchase to Pay - to include the use of payment cards</li> <li>• VAT</li> <li>• Compliance with policies including fraud and ethics</li> <li>• Grant activities that require statutory certification by Internal Audit</li> </ul>
4.3.3	<p>Information Governance</p> <ul style="list-style-type: none"> <li>• Cyber Security – technical controls and disaster recovery</li> <li>• Information Governance – data management and security</li> <li>• IT governance – strategy, policy, procedure</li> <li>• Major changes in IT systems (further developments in Payroll/HR dependant on implementation timescales and Procurement, use of Artificial Intelligence, implementation of AP/AR provider portals for Childrens and Adult Services)</li> <li>• Attendance at Strategic Information Board</li> </ul>
4.3.4	<p>Corporate Governance</p> <ul style="list-style-type: none"> <li>• Risk Management – review of embedded policy/processes</li> <li>• Compliance with our Code of Corporate Governance</li> <li>• Annual Governance Statement</li> <li>• Health and Safety</li> <li>• Emergency Resilience</li> <li>• Performance Management</li> <li>• Attendance at the Risk Management Board</li> </ul>
4.3.5	<p>External Organisations</p> <ul style="list-style-type: none"> <li>• Arrangements for governance of external companies and partnerships such as Peterborough Limited</li> <li>• Shared Service agreements</li> </ul>
4.3.6	<p>Contracts and Procurement</p> <ul style="list-style-type: none"> <li>• Contract Management framework – development and compliance to include contract monitoring responsibilities and arrangements.</li> <li>• Specific contract reviews</li> <li>• Procurement governance – policies, procedures, monitoring compliance and exemptions</li> </ul>
4.3.7	<p>Project and Programme Management</p> <ul style="list-style-type: none"> <li>• Project management and benefits realisation on specific projects</li> <li>• Programme management and transformation</li> </ul>
4.3.8	<p>Environment</p> <ul style="list-style-type: none"> <li>• Leased estate management (residential and commercial)</li> <li>• Additional Licensing Scheme</li> <li>• Climate Change/Net Zero (eg Energy plan and PIRI project)</li> </ul>
4.3.9	<p>Service Delivery</p> <ul style="list-style-type: none"> <li>• Changes to service delivery following decisions to in-source/outsource or otherwise change the activities of major contracts or companies.</li> </ul>

## INTERNAL AUDIT PLANNING AND ASSESSMENT TOOL

<b>Category</b>	<b>Weight</b>	<b>Description</b>	<b>Total Possible Category Score</b>
Materiality	2	Value (budgeted income and expenditure; contract values; project costs etc.) and volume (number of transactions, number of individuals affected). 1= up to £100k or 100 transactions 2= £100k-£1m, or 100-1000 transactions 3= £1-10m, or 1000-10,000 transactions 4= £10-£100m, 10,000 or 100,000 transactions 5= £100m plus, or 100,000 plus transactions  Score 1 to 5 (1= low, 5 = high).	10
Stability	2	Amount of change within a system or process. Growth in size or responsibilities; staff turn-over; legislative change; new or upgraded IT systems; cultural change; new service delivery models; significant internal policy change.  Score 1 to 5 (1= low, 5 = high)	10
Vulnerability	3	Inherent risks (fraud, corruption, error, commercial or sensitive information, health and safety, vulnerable adults and children). Control environment (limited central control or ownership, poor physical security, high turn-over of staff, complexity of systems and processes, poor SoD, lack of expertise)  Score 1 to 5 (1= low, 5 = high)	15
Corporate Importance	5	Dependence on the system to meet regulatory requirements or corporate priorities and objectives.  Score 1-5 (1= low, 5= high)	25
Specific Concerns	4	Concerns and risk assessment of management and auditors. Review risk registers, specific areas raised by management, audit intelligence.  score 1-5 (1= low, 5= high)	20
<b>Total Possible Overall Score</b>			<b>80</b>

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## Counter Fraud Plans

<b>Report author:</b>	Steve Crabtree, Chief Internal Auditor
<b>Responsible Director:</b>	Cecilie Booth, Executive Director of Corporate Services and Section 151 Officer
<b>Cabinet Member(s) responsible:</b>	Councillor Mohammed Jamil, Deputy Leader and Cabinet Member for Finance and Corporate Governance

### Executive Summary:

The Audit Committee oversees the Council's counter fraud arrangements, and it is therefore appropriate for the Committee to be updated in relation to planned works. In administering its responsibilities, the Council has a duty to prevent fraud and corruption, whether it is attempted by someone outside or within the Council such as another organisation, a resident, an employee or a Member. Furthermore, the Council's Local Code of Corporate Governance (Principle F) states that we will ensure effective counter fraud arrangements are in place. The Council is committed to an effective counter fraud and corruption culture, by promoting high ethical standards and encouraging the prevention and detection of fraudulent activities, thus supporting corporate and community plans.

### Recommendations:

The Committee is recommended to review and approve the Corporate Fraud Plan 2025.

## 1. Purpose

- 1.1 The Council has a duty to make best use of its resources for the residents and communities within Peterborough. This report sets out that approach in how it will look to deal with fraud, error and corruption.

## 2. Background and key issues

- 2.1 Local authorities have scarce resources to deliver services to the public. Every effort is needed to protect the public purse so that monies can be best utilised. The Council has in place a strategy which reflects the national “Fighting Fraud and Corruption Locally” (2020).
- 2.2 The most recent data available shows that the risk of fraud across Local Government in England exceeds £2billion each year. It is essential that Peterborough City Council (PCC) has a robust framework to prevent and deter fraud, appropriate strategies and policies as well as plans to investigate and prosecute. This Counter Fraud Plan supports the current Strategy and identifies practical solutions to ensure the prevention and deterring fraud as well as investigate those matters that do arise.
- 2.3 The Plan applies to all that are associated with PCC, whether staff, Members, agency and temporary staff, volunteers, consultants, contractors and partners.

### 2.4 Fraud Plan 2025

- 2.4.1 The Plan, while predominantly managed by Investigations and Internal Audit Teams within Corporate Services, also establishes that officers at all levels across the Council will have responsibility for ensuring that the plan is delivered and the Council protected against acts of fraud and corruption.
- 2.4.2 The Plan highlights specific areas of work to protect the Council against fraud and corruption. PCC also has a duty to protect the public and it does this through its work across all services. Part of this is through effective sharing of information and knowledge. The Council also has frameworks and procedures in place to prevent fraud and encourage staff and the public to report suspicions of fraud. Separate on this agenda is the recent reviewed Whistleblowing Policy.
- 2.4.3 The Plan follows the guidelines and checklists contained in the “Fighting Fraud and Corruption Locally” Strategy and progress against this will be reported to senior management and the Audit Committee.
- 2.4.4 A break-down of proposed work included in the Plan can be found at **Appendix A** along with the lead officers / sections responsible for ensuring the plan is delivered



### 3. Corporate Priorities

- 3.1 The Corporate Fraud Plan impacts the Sustainable Future City Council element of the Corporate Priorities outlined below:

Sustainable Future City Council

- How we work
- How we serve
- How we enable

- 3.2 This Plan needs to be taken into account by the Committee in order that PCC can focus on the delivery of appropriate services which look to protect the wider public monies for other activities.

- 3.3 Further information on the Council's Priorities can be found here - [Link to Corporate Strategy and Priorities Webpage](#)

### 4. Consultation

- 4.1 Executive Directors via CLT meeting (Agenda Item: 7 January 2025).

### 5. Financial Implications [to be completed by the report author in conjunction with budget holder for that service area]

- 5.1 The Fraud Plan 2025 is to be delivered in accordance with current agreed staffing budgets and IT software systems and set out within the sections Service Plans.

### 6. Value for money

- 6.1 The outcomes from effective delivery of the Fraud Plan 2025 should demonstrate notional as well as actual savings to the Council. This should include the withdrawal of services from those not requiring it (such as welfare funds or services).

### 7. Legal implications (to be completed by the Legal team only after all other comments)

- 7.1 Governance procedures in place, (such as the Fraud & Corruption Strategy, Contract Rules, Financial Rules and Codes of Conduct), supported by an audit and investigations programme of counter fraud awareness measures and assurance reviews will assist the Council in complying with anti-corruption law, in particular the Bribery Act, and also serves to reduce the risk of reputation damage and financial loss by litigation.

## 8. Equalities

- 8.1 There are no direct equalities impacts arising.  
[Equality Impact Assessment \(sharepoint.com\)](#)

## 9. Options considered

- 9.1 To not provide a Fraud Plan. This has been discouraged as by monitoring proactive and reactive works in relation to tackling fraud and its service delivery would promote the zero tolerance levels across PCC stakeholders that fraud is not acceptable and that the Council is keen to protect its scarce resources.

## 10. Background documents

- 10.1 Local Code of Corporate Governance.

## 11. Appendices

- 11.1 Appendix A: Counter Fraud Plan 2025

**COUNTER FRAUD PLAN 2025**

The Action Plan is referenced to the external document “Fighting Fraud and Corruption Locally” (2020) which the current strategy is based on. This covers the five aspects of:

- Govern
- Acknowledge
- Prevent
- Pursue
- Protect

Ref	Action Required	Target Date	Leads	Activities
<b>1...GOVERN</b>				
Having robust arrangements and Executive support to ensure anti-fraud, bribery and corruption measures are embedded throughout the organisation.				
1.1	Monitor developments to ensure the counter fraud framework remains compliant with best practice and relevant legislation and regulations	Ongoing	Cabinet Audit Committee Executive Directors Chief Internal Auditor	Council will maintain a clear zero tolerance to fraud and corruption.  Policies and practices will be updated to reflect any changes, as necessary, to reflect best practice.  Audit Committee will receive progress updates during the year about the arrangements in place to protect the Council. This will include any changes required to the Strategy as well as details of outcomes.  Systems, process weaknesses or risks identified will be fed back to Departments to manage and mitigate.
<b>2...ACKNOWLEDGE</b>				
Accessing and understanding fraud risks Committing the right support and tackling fraud and corruption Demonstrating that it has a robust anti-fraud response Communicating the risk to those charged with governance.				
2.1	Accessing and understanding fraud and the fraud risks in	Ongoing	Chief Internal Auditor Internal Audit	Established fraud risk register to be reviewed as part of corporate risks

COUNTER FRAUD PLAN 2025

	place across the Council		Executive Directors Risk Board Audit Committee	Fraud risks to be developed to cover governance and arrangements in place with third parties, partnerships and trading bodies.  Fraud risk awareness to be provided across all Council services and implement / review any e-learning tools available
2.2	Demonstrating robust responses	Ongoing	Monitoring Officer Communication	Inclusion of fraud risks and any actions to reduce within the Annual Governance Statement  Communications Team to publicise awareness of fraud campaigns internally / externally.
<p><b>3...PREVENT</b></p> <p>Making the best use of information and technology</p> <p>Enhancing fraud controls and processes</p> <p>Developing a more effective anti-fraud culture</p> <p>Communicating its activities and successes</p>				
3.1	Collate and submit data for the National Fraud Initiative the exercise.	January 2025  January 2026	Chief Internal Auditor Investigations Internal Audit Data leads in Departments	Work with services to ensure that suitable privacy notices are in place, and to collect relevant data required for the mandatory exercise.  Results from the exercise will be released in early 2025 and throughout the year
3.2	Make the best use of information and technology. Establish a framework to undertake data analysis and matching projects to detect fraud using council data.	July 2025	Internal Audit Procurement Finance Information Governance	Internal Audit will work with other sections in conducting data matching projects in relation to contracts and spend.  Review data sharing agreements / protocols to ensure compliance with DPA to maximise use of sharing data
<p><b>4...PURSUE</b></p> <p>Prioritising fraud recovery and use of civil sanctions</p>				

**COUNTER FRAUD PLAN 2025**

Developing capability and capacity to punish offenders Collaborating across geographical and sectoral boundaries Learning lessons and closing gaps				
4.1	Explore local data matching using council tax data to detect fraud and error.	February 2025 onwards	Council Tax Investigations	Council Tax have utilised an external company, Datatank, for project exercise in relation to single person discounts. The results will need to be verified and steps taken to appoint suitable resources for prosecution and recovery of financial losses (interviews under caution / Legal case management / referral to Court for potential prosecution)
4.2	Commence review of 2024/2025 National Fraud Initiative (NFI) outcomes	February 2025 onwards	Investigations Internal Audit Departments	Additional matches will continue to be released as new matches incorporate new external data sets.
<b>5...PROTECT</b> Recognising the harm that fraud can cause in the community Protecting itself and its residents from fraud				
5.1	Conduct a review of Council arrangements to prevent and detect fraud in high-risk areas, as identified in the fraud risk assessment.	December 2025	Chief Internal Auditor Internal Audit	Refresh Fraud Risk Assessment  As part of the Internal Audit Plans development this is an ongoing project with relevant services to ensure robust counter fraud measures are in place.  Refresh fraud risk register

## COUNTER FRAUD PLAN 2025

## Specific work plans will cover:

Corporate Initiatives	<p>Investigations Team:</p> <ul style="list-style-type: none"> <li>Case management system. As part of delivering savings to PCC, a project is in train to move the service away from being hosted on corporate servers to the Cloud.</li> </ul> <p>Corporate Services:</p> <ul style="list-style-type: none"> <li>Single Person Discount project (Datatank)</li> </ul>
Counter Fraud Work	<p>Policies and Procedures:</p> <ul style="list-style-type: none"> <li>Monitoring changes to regulations and guidance, reviewing counter fraud risks, and support to the Council with maintenance of the counter fraud framework. Impact of Economic Crime and Corporate Transparency Act 2023 (offence from 1 September 2025)</li> </ul> <p>Trend Analysis:</p> <ul style="list-style-type: none"> <li>Where available nationally or locally, updates on significant fraud trends and activities will be provided to Corporate Leadership Team / Audit Committee during the year.</li> </ul>
Fraud Liaison	<p>Contacts:</p> <ul style="list-style-type: none"> <li>Investigations will continue to provide a single point of contact for the Department for Work and Pensions, to provide data to support housing benefit investigations</li> <li>A separate working group will monitor fraud works across other disciplines and meet on an ad hoc basis to share best practice</li> </ul>
National Fraud Initiative	<p>Coordinating submission of data for the National Fraud Initiative (NFI) data matching programme and investigation of subsequent matches</p>
Proactive Work	<p>This includes:</p> <ul style="list-style-type: none"> <li>Raise awareness of counter fraud issues (training to officers / members)</li> <li>Support and advice on cases which may be appropriate for investigation and advice on measures to deter and prevent fraud.</li> <li>Data analytics to scrutinise financial spends</li> </ul> <p>Internal Audit Plans:</p> <ul style="list-style-type: none"> <li>Fraud activities to be covered as part of routine audit works. Audit works to include areas relating to third party organisations and partnerships as well as cyber.</li> </ul>
Reactive Investigations	<p>Ongoing investigation of suspected fraud affecting the council. This includes feedback on any changes needed to procedures to prevent fraud reoccurring. Covering, but not limited to</p> <ul style="list-style-type: none"> <li>Welfare funds – benefits linked to DWP; council tax support scheme; single person discounts etc.</li> <li>Services – for example Blue badge misuse</li> <li>Internal cases - staffing related matters</li> </ul>

COUNTER FRAUD PLAN 2025

Aspirations	Develop appropriate working relationships with local Housing Associations in relation to investigation and prosecution of tenancy fraud
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## Procurement Update

<b>Report author:</b>	Richard McCarthy, Head of Service – Commercial and Procurement
<b>Responsible Director:</b>	Cecilie Booth, Executive Director of Corporate Services and Section 151 Officer
<b>Cabinet Member(s) responsible:</b>	Councillor Mohammed Jamil, Deputy Leader and Cabinet Member for Finance and Corporate Governance

### Executive Summary:

The following report is a general update into the key challenges facing the Commercial & Procurement Team in terms of resources, efficiencies and modernisation, savings and compliance to Governance including the imminent change in Procurement Legislation under the Procurement Act 2023.

### Recommendations:

It is recommended that the Audit Committee receives the report and provides further questions or queries that arise from reviewing the information in the report.

## 1. Purpose

- 1.1 The purpose of this report is to provide an update for the Audit Committee regarding procurement activity, compliance, savings and future developments.

## 2. Background and key issues

- 2.1 A further update is provided following on from the last submission at the Audit Committee meeting of 9th September 2024. This report focuses on 3 key areas affecting the Team and wider Council as follows:

- Details and Progress relating to Procurement Process Efficiencies
- Savings Activity
- Governance

- 2.2 It has been recognised for some time that the procedures for awarding contracts of a value below the Key Decision threshold has become overly complicated and difficult to administer. This issue was discussed at Corporate Leadership Team in November 2024 and an instruction for the Procurement Team, Democratic Services Team, Information Governance and Legal colleagues engage in a workshop to work through key parts of the process that CLT had identified needed updating as outlined below. To that end it was agreed that a workshop be held on 5th December 2024 to review these key areas and assign lead officers and target dates for improvements to be embedded. The workshop was facilitated by an external Procurement Specialist and included Procurement, Legal, Democratic Services and Information Governance colleagues.

### **2.2.1 Review of the Procurement Rules to review thresholds and relevant officers that may authorise contract awards.**

- 2.2.1.1 A review of terminology for Director and delegations was agreed to ensure that the Constitution is accurately represented as currently all contracts even for low amounts are being signed off by Executive Directors. The revised definitions will make clear that Executive Directors have the power to set out which level of officer is able to sign off particular contracts which will make the process much more efficient. Definitions and changes expected to be drafted and in place by the end of January 2025, via Democratic Services and Legal Services.

- 2.2.1.2 Procurement is reviewing the overall content as currently too much detail is included about specifically procuring goods, works and services that the Procurement Team lead on. Removing excess information will help Budget Holders focus on their key areas of responsibility under the Constitution and in compliance with the Public Contracts Regulations 2015 and Procurement Act 2023.

2.2.1.3 Currently there is no lower level for authorisation of contract awards so in theory a contract however small say £100 should have an under £25k Director's Contract Award Report confirming that decision. Given that HM Govt.'s threshold for contracts is £5k (anything of £5k and above must be added to an Authority's Contracts Register) it seems sensible that a lower level decision threshold be set at £5k. This has been accepted in principle by all parties and Democratic Services colleagues will ensure this is in accordance with the Constitution.

## **2.2.2 Review of Procurement report sign off process/management**

2.2.2.1 The lack of a digital solution to the management of signing off Governance reports (under £500k decisions) is a key issue preventing efficiencies being made. If resolved, automation will unlock 1.5 FTE in procurement resource to undertake more useful work.

2.2.2.2 Procurement will organise a demonstration of various products to automate this process which currently has far too many touch points and needs manual intervention to move documents through the various stages of approval. One option is to review the extent to which the Authority uses Modern.gov which is a programme designed to manage and record all decisions made. Other local authorities use this software and have the full reporting suite available.

## **2.2.3 Report Templates**

2.2.3.1 At least 4 signatures are required to sign off Director's Contract Award Reports above £25k and 5 to sign off Exemptions. A review is being undertaken to look at the approval process for contract awards delegated to Executive Director's . This review will suggest changes to the Contract Rules in terms of thresholds and will specifically focus on the required level of sign off based on complexity and value. Procurement leads on proposals for changes to report templates to ensure budget holders have greater autonomy and there is less reliance on Executive Director approval. All current templates will be redesigned and submitted for approval by the end of January 2025 at the latest.

## **2.2.4 Review of the potential use of contract templates**

2.2.4.1 It was agreed that contracts under £50k may utilise the Council's Standard Purchase Order terms unless the contract requires processing of personal data or one of the following reasons that would require Legal involvement,

- Works contracts;
- Contracts with other Local Authorities;
- Contract's with Council Companies
- Employment matters;
- 3rd Party Framework Agreement Terms

2.2.4.2 For contracts above £50k and below National Procurement Thresholds, Legal Services already have a standard Agreement that is suited to most situations which is currently in use.

2.2.4.3 It was agreed that to remove Legal review of contracts entirely would be increasing risks not to be mitigated, particularly relating to data processing. Other LAs who have taken a more relaxed view on standard contracts have taken on increased risk, particularly where a firm processes data outside the UK and EU.

### **2.2.5 Review and repurpose the Procurement Board to focus on key Procurements, efficiencies and savings.**

2.2.5.1 It is agreed that the Procurement Pipeline must drive the priorities of the Authority in terms of its third party works, goods and services procurements, and that the Procurement Board must drive these priorities and ensure these are delivered in line with the Council's priorities.

2.2.5.2 The Pipeline data including procurement start dates, CPRs, sign offs and exceptions. Standard contracts must all feed into Procurement Board and Procurement start dates need to take into consideration Cabinet dates.

2.2.5.3 It is recognised that the culture within the Authority needs to change so that when a procurement is needed to commence, it commences on the start date agreed or close to it and be cognisant of contract expiry dates. Far too many contracts are procured via expensive frameworks; a total of 98 since 1<sup>st</sup> April 2024.

2.2.5.4 A much clearer definition of external spend should be signed off by the Procurement Board is needed, including whether procurement is needed or not. This will ensure that all available resources are allocated to essential spend against the Council's priorities.

2.2.5.5 The review will include items exempt from procurement rules and non-procurement items, and how these should get paid. An example might be Legal costs resulting from an external investigation into a care placement or Councillor's payments (CLFs). A comprehensive list will be available by the end of January 2025 at the latest.

## **2.3 Contract Register Overview**

2.3.1 The contract register is not yet linked to the finance system (see update regarding ERP – Contract Accounting) and we are aware that not all contracts are captured on the register. A recent exercise found 5 suppliers with a collective spend of £551k; this is being investigated to ensure the correct governance is in place and that the register is updated.

2.3.2 Please see below key statistics regarding the register

- Suppliers listed on the Contracts Register 400

- Number of active suppliers on Unit 4 - 1800 but many are not commercial contracts
- Number of contracts – 350
- Annual Value - £124m
- Contract Value - £1.652bn
- Number of contracts above £100k – 143
- Annual Value – £119m
- Contract Value - £1.646bn

### 2.3.3 Contracts falling due up to and including 2026 - 264

Year of Expiry	Number	Annual Spend	Contract Value
2024	44	£23m	£112m
2025	155	£56m	£207m
2026	65	£12m	£49m
<b>Totals</b>	<b>264</b>	<b>£91m</b>	<b>£368m</b>

## 2.4 Savings Activity

2.4.1 The 2024/25 target is £1.1m cashable savings from procurement and contracts

2.4.2 To date savings of £743k has been delivered, please see the Appendix at 11.1 for breakdown.

2.4.3 It will be difficult to meet the target in full as savings are generally captured by the relevant service budgets rather than the procurement portfolio, but we have identified a range of contracts where savings should be achieved.

2.4.4 The 2025/26 target is £3m, including commissioning. This is a challenging target.

2.4.5 The overarching plan is included at 11.1, this will be finalised by the end of January 2025.

2.4.5.1 The key areas that are being targeted are as follows:

- Agency and Interim staff, including agency margins
- Housing Needs Category Strategy
- Property Category Strategy
- Ending non-essential procurement
- Increased controls to determine essential and non-essential spend
- Other procurement pipeline activity

- 2.4.6 All of the above will be extremely challenging and is heavily reliant on services taking a pro-active approach to procurement and the identification of essential and non-essential spend.

## 2.5 Governance

- 2.5.1 Compliance levels remain high with 96% of invoices received quoting a valid purchase order.
- 2.5.2 In the last 12 months there have been 71 exemptions, including 10 retrospective exemptions. Whilst exemptions, and in particular retrospective exemptions should ideally be avoided, there has been a significant improvement in the last year. The value of these exemptions is 0.64% of the total 3<sup>rd</sup> party spend.
- 2.5.3 Mitigating circumstances include contracts and procurement items relating to the uncoupling of services from Cambridgeshire County Council, for ICT, Social Care, Property and Education Capital Schemes, Public Health, where the procurement had been undertaken and contracts held by CCC.
- 2.5.4 In addition the requirements of key infrastructure projects such as the Station Quarter, Hilton Hotel, new schools and extensions has required an urgent appointment of professionals to undertake work at pace. This type of activity is shown in the appendix at 11.2; 65 of 108 Director's Contract Award Reports are under £25k; the value of these reports is only 0.42% of total 3<sup>rd</sup> party spend.

## 2.6 General Updates

- 2.6.1 Procurement Resource – the volume of work remains challenging; however, capacity can be improved by measures identified within this report.
- 2.6.2 Resource is also adversely affected by ad hoc demand from directorates, it is therefore essential that we only undertake essential procurements to enable a more strategic role for procurement to achieve long term savings and efficiencies.
- 2.6.3 Procurement Act 2023 – this comes into force on 25<sup>th</sup> February. The Act will have an impact on resources within the team due to more onerous requirements.
- 2.6.4 All suppliers will need to register on the planned Central Data Repository
- 2.6.5 The Team is planning a series of workshops with services.

- 2.6.6 We are also looking to enhance Social Value and Contract Management. Policy documents, tools have been designed to assist contract managers to ensure the requirements of the Act are met.
- 2.6.7 ERP – Contract Accounting – this module is fully functional in terms of setting up suppliers, contracts and the link to Unit 4 is working.

### 3. Corporate Priorities

- 3.1 How we work – the Procurement Service will help to define essential and non-essential spend. The service has worked on a more transactional basis due to the implications of uncoupling from CCC and the in-sourcing of other services. Many issues were uncovered during this process and so numerous direct awards had to be made to enable these issues to be addressed urgently.
- 3.2 How we Serve – There is an urgent need to re-establishing the forward planning process and Procurement Board. Actions needed have been outlined within this report.
- 3.3 How we enable – The process to in re-engineering systems and processes the procurement team has been ongoing now for some time and we will be able to better minimise non-compliance.
- 1.4 A new Social Value Policy has been drafted and workshops set up to discuss a with Commissioners regarding proposals to better manage Social Value delivery and drive that through the procurement and contract management process.
- 3.5 Further information on the Council's Priorities can be found here - [Link to Corporate Strategy and Priorities Webpage](#)

### 4. Consultation

- 4.1 The development of the Commercial and Procurement Service has been presented to the ERP development Group, CLT and Procurement Board.

### 5. Financial Implications

- 5.1 For 2025/26, procurement savings of £3m are incorporated within the budget.

### 6. Value for money

- 6.1 Value for money is dependent on improving the service as set out in this report, determining essential and non-essential spend and deliver the required £3m savings.

## 7. Legal implications (to be completed by the Legal team only after all other comments)

- 7.1 There are no direct legal implications relating to the recommendations. The proposed amendments will be undertaken in compliance with the Public Contracts Regulations 2015 and Procurement 2023. Amendments to the Constitution (Contract Rules) regarding Adults and Children's care placements, Healthcare Provider Selection Regime and extensive amendments relating to the Procurement Act 2023 are being drafted by Legal colleagues and will need Full Council consideration.

## 8. Equalities

- 8.1 None

## 9. Options considered

- 9.1 Not applicable as this paper is an update

## 10. Background documents

- 10.1 None

## 11. Appendices

- 11.1 Appendix A - Summary of savings activity
- 11.2 Appendix B - Summary of Governance Activity



Key
Delivered
On Track
At risk
Not delivered

### Current Savings 2024/25

	2024/25
<b>Procurement Savings Target</b>	<b>-1,069,619</b>
	<b>-50,000</b>
Security Costs savings - SMH	-34,347
Security Costs savings - TH	-30,081
Further cleaning savings SMH & TH & Market	-181,671
Staff vacancies - Business Analyst Role	-46,000
Additional Energy saving	-271,000
Advertising Boards	-20,000
KVA Electricity saving	-60,000
Translation services	-50,000

**Totals** -693,099

**Shortfall** 326,520

#### Current Activity

Stopping Non-essential Contracts	- 150,000
Increased Controls (Essential Spend)	- 100,000
Contract Savings	- 50,000

**Potential shortfall** 26,520

### Planned Savings 2025/26

	2024/25
<b>Procurement Savings Target</b>	<b>-3,000,000</b>
	<b>-50,000</b>
Security Costs savings - SMH	-34,347
Security Costs savings - TH	-30,081
Further cleaning savings SMH & TH & Market	-181,671
Staff vacancies - Business Analyst Role	-46,000
Advertising Boards	-250,000
KVA Electricity saving	-60,000
Translation services	-200,000

**Totals** -802,099

**Shortfall** 2,147,901

#### Planned Activity

Agency and interim services	TBC
Increased Controls (Essential Spend)	TBC
Housing Support Services Category Strategy	TBC
Property Services Category Strategy	TBC
Ending low value contracts agreed unessential	TBC
Other Procurement Activity (Pipeline)	TBC

**Potential shortfall** 2,147,901

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**Exemptions Analysis**

**Period Jan - Dec 2024**

UID Reference Number	Directorate	Category	Month	Year	Value
E001241	Corporate Services	HR People & Professional Services - Professional Services	Feb	2024	£111,648.00
E001267	Corporate Services	Corporate and Office Services - Business Process	May	2024	£60,000.00
E001272	People & Communities	Social Care and Education - Information and Advice	Jun	2024	£25,000.00
E001279	Corporate Services	ICT - Software Licences	Jul	2024	£14,982.00
E001286	Corporate Services	HR People & Professional Services - Consultancy	Aug	2024	£139,712.00
E001289	People & Communities	Social Care and Education - Accommodation/Extra care housing/supported living	Aug	2024	£140,700.00
E001292	Corporate Services	ICT - Software Licences	Sep	2024	£156,235.00
E001299	Corporate Services	N/A	Oct	2024	£60,000.00
E001305	Place & Economy	Social Care and Education - Accommodation/Extra care housing/supported living	Nov	2024	£369,588.44
E001311	Corporate Services	Corporate and Office Services - Office Supplies	Dec	2024	£200,000.00

Directorate	No.	Amount	% Value	% Count	Total		
Corporate Services	7	£742,577.00	58%	70%		<b>71</b>	<b>£5,784,150</b>
People & Communities	2	£165,700.00	13%	20%		<b>10</b>	<b>£1,277,865</b>
Place & Economy	1	£369,588.44	29%	10%			
<b>Grand Total</b>	<b>10</b>	<b>£1,277,865.44</b>					
					% Count	<b>14%</b>	
					% Value	<b>22%</b>	
					% 3rd party Spend	<b>0.64%</b>	

**DCARs**

**Under £25k DCAR Jan - Dec 2024**

UID Reference Number	Directorate	Month	Year	Value
DO000392	Place & Economy	Jan	2024	£1,250.00
DO000395	Corporate Services	Jan	2024	£7,000.00
DO000397	People & Communities	Jan	2024	£23,800.00
DO000401	Corporate Services	Jan	2024	£15,000.00
DO000411	Corporate Services	Jan	2024	£5,453.28
DO000419	People & Communities	Feb	2024	£20,000.00

**Under £25k DCAR Jan - Dec 2024**

Directorate	Amount	Count	% Count	% Value
Corporate Services	£495,473	36	56%	59%
People & Communities	£198,589	15	23%	24%
Place & Economy	£118,394	12	19%	14%
Public Health	£24,999	1	2%	3%

DO000428	Corporate Services	Feb	2024	£5,872.22
DO000427	Place & Economy	Feb	2024	£9,350.00
DO000435	Corporate Services	Feb	2024	£20,000.00
DO000440	Corporate Services	Feb	2024	£14,000.00
DO000439	Corporate Services	Feb	2024	£13,200.00
DO000445	Place & Economy	Mar	2024	£5,102.00
DO000460	Corporate Services	Mar	2024	£11,684.00
DO000459	Corporate Services	Mar	2024	£19,500.00
DO000458	Corporate Services	Mar	2024	£24,480.00
DO000461	Corporate Services	Mar	2024	£7,330.00
DO000465	People & Communities	Mar	2024	£16,739.10
DO000467	People & Communities	Mar	2024	£5,894.00
DO000475	People & Communities	Mar	2024	£9,063.12
DO000484	People & Communities	Mar	2024	£12,000.00
DO000485	Corporate Services	Apr	2024	£11,788.00
DO000494	Place & Economy	Apr	2024	£20,000.00
DO000514	Corporate Services	May	2024	£19,411.00
DO000517	Corporate Services	May	2024	£18,000.00
DO000521	People & Communities	May	2024	£18,000.00
DO000533	People & Communities	May	2024	£6,365.80
DO000538	People & Communities	May	2024	£6,000.00
DO000539	People & Communities	May	2024	£4,167.00
DO000536	Corporate Services	May	2024	£7,633.96
DO000547	Corporate Services	Jun	2024	£20,520.00
DO000549	Public Health	Jun	2024	£24,999.00
DO000552	Corporate Services	Jun	2024	£8,177.00
DO000559	People & Communities	Jun	2024	£9,000.00
DO000566	Corporate Services	Jun	2024	£5,600.00
DO000568	People & Communities	Jun	2024	£24,560.00
DO000573	Place & Economy	Jun	2024	£7,151.25
DO000582	Corporate Services	Jun	2024	£11,605.25
DO000589	Place & Economy	Jul	2024	£11,500.00
DO000604	Corporate Services	Jul	2024	£12,791.67
DO000606	Corporate Services	Aug	2024	£14,342.62
DO000608	Corporate Services	Aug	2024	£9,800.00
DO000609	Corporate Services	Aug	2024	£24,999.00
DO000612	Corporate Services	Aug	2024	£13,005.00
DO000620	Place & Economy	Aug	2024	£18,975.00
DO000626	People & Communities	Aug	2024	£24,000.00
DO000629	Corporate Services	Sep	2024	£19,917.11

<b>Grand Total</b>	<b>£837,455</b>	<b>64</b>
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Total DCARs	<b>108</b>
Total DCARs Value	<b>£29,081,078</b>

% Count	<b>59%</b>
% Value	<b>2.88%</b>

% 3rd party Spend	<b>0.42%</b>
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DO000634	Corporate Services	Sep	2024	£22,000.00
DO000636	Corporate Services	Sep	2024	£21,000.00
DO000645	Place & Economy	Sep	2024	£10,304.16
DO000641	Corporate Services	Sep	2024	£14,844.08
DO000659	Corporate Services	Oct	2024	£11,250.00
DO000658	Corporate Services	Oct	2024	£6,000.00
DO000667	Corporate Services	Oct	2024	£13,000.00
DO000666	Corporate Services	Oct	2024	£8,000.00
DO000670	Place & Economy	Oct	2024	£5,250.00
DO000669	People & Communities	Oct	2024	£9,000.00
DO000677	Place & Economy	Oct	2024	£24,999.00
DO000687	Corporate Services	Nov	2024	£24,999.00
DO000690	Corporate Services	Nov	2024	£13,520.00
DO000691	Corporate Services	Nov	2024	£10,000.00
DO000694	Place & Economy	Nov	2024	£3,500.00
DO000698	People & Communities	Nov	2024	£10,000.00
DO000713	Corporate Services	Dec	2024	£9,750.00
DO000716	Place & Economy	Dec	2024	£1,012.18

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## Update of the PCC Whistleblowing Policy

<b>Report authors:</b>	Christina Thompson, Service Lead – People and Business Relations  Neil McArthur, Director of Legal and Governance and Monitoring Officer  Steve Crabtree, Chief Internal Auditor
<b>Responsible Director:</b>	Cecilie Booth, Executive Director for Corporate Services and Section 151 Officer
<b>Cabinet Member(s) responsible:</b>	Councillor Mohammed Jamil, Deputy Leader and Cabinet Member for Finance and Corporate Governance

### Executive Summary:

The updated PCC Whistleblowing Policy aims to streamline the existing policy, making it easier to understand while maintaining the same core principles. The policy provides clear guidelines for reporting concerns and ensures that all reports are handled confidentially and appropriately. This also updates the style to reflect the modern approach of Employee HR Handbook policy and accompanying factsheet.

### Recommendations:

It is recommended that the Audit Committee reviews and approves the updated corporate Whistleblowing Policy.

## 1. Purpose

- 1.1 The purpose of this report is to seek approval for the updated PCC Whistleblowing Policy, which has been revised to be more accessible and easier to understand while retaining the same core principles.

## 2. Background and key issues

- 2.1 The current PCC Whistleblowing Policy has been reviewed and updated to improve clarity and accessibility. The key changes include simplified language and style, and clearer reporting procedures. These updates are intended to encourage more employees to report concerns without.

## 3. Corporate Priorities

- 3.1 The updated policy supports the Council's commitment to transparency, accountability, and ethical conduct. It aligns with the Council's Corporate Strategy by promoting a culture of openness and integrity.

Further information on the Council's Priorities can be found here - [Link to Corporate Strategy and Priorities Webpage](#)

## 4. Consultation

- 4.1 Consultations have been undertaken by HR with key stakeholders, including Audit, Managers Network and Union representatives. Feedback has been incorporated into the revised policy to ensure it meets the needs of all parties involved.

## 5. Financial Implications

- 5.1 None.

## 6. Value for money

- 6.1. The updated policy ensures value for money by promoting a culture of ethical behaviour and reducing the risk of misconduct, which can have financial and reputational impacts on the Council.

## 7. Legal implications

- 7.1 This Policy conforms to the guidance set out in the Public Interest Disclosure Act 1988



## 8. Equalities

- 8.1 An Equality Impact Assessment was undertaken in line with the launch of the new HR Policy handbook and individual policies was found to have no negative impact.

## 9. Options considered

- 9.1 The other options considered was to maintain the current policy. However, a comprehensive update was deemed necessary to address feedback and improve the policy's effectiveness and bring in line with the style of the new HR policy handbook and accompanying factsheet.

## 10. Background documents

- 10.1 None

## 11. Appendices

- 11.1 Appendix A - 2017 Whistleblowing Policy
- 11.2 Appendix B - 2024 Whistleblowing Policy
- 11.3 Appendix C - 2024 Whistleblowing Factsheet

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# WHISTLEBLOWING POLICY

## 1. Purpose

The Council is committed to the highest possible standards of openness, probity and accountability. In line with those commitments members, officers, our Partners and the wider public with serious concerns about any aspect of the Council's work are encouraged to come forward and voice those concerns. It is recognised that certain cases will have to proceed on a confidential basis.

Those who work or operate within the organisation may often be the first to realise that there may be something wrong within the Council. However, they may not feel able to express their concerns because they feel that speaking out would be disloyal to their colleagues or to the Council. They may also fear harassment or victimisation. In these circumstances, it may appear to be easier to ignore the concern rather than report what may just be a suspicion of malpractice.

The aim of this policy is to encourage individuals to feel confident in raising serious concerns and to question and act upon any concerns about Council practices.

This policy makes it clear that those affected can and should voice their concerns on any aspects of the Council's work without fear of victimisation, subsequent discrimination or disadvantage. It is intended to encourage, enable, and require employees to raise serious concerns within the Council rather than overlooking a problem or blowing the whistle outside.

The principles of this policy apply to all Members, officers (whether permanently employed or otherwise) and Partners.

Details of how to report a concern are incorporated into this policy and the operational requirements of this policy are contained in the Whistleblowing Reporting Plan.

## 2. Scope

This policy applies to all employees, our Partners and those contractors working for the Council on council premises, e.g. agency staff, builders, etc. It also covers suppliers and those providing services under a contract with the council in their own premises, e.g. care home, etc.

This policy is in addition to the council's Complaints Procedure, Grievance Procedure, Dignity at Work Procedure, Members and Officers Code of Conduct and other statutory reporting procedures which may apply within some departments of the council.

The use of this Policy will not directly result in disciplinary sanctions being imposed on employees. However a concern raised through the Policy may lead to the matter being dealt

with via the disciplinary or another agreed procedure.

### 3. Aims

The Whistleblowing Policy aims to:

- encourage Council employees, our Partners' employees and others and to feel confident in raising serious concerns and to question and act upon any concerns about council practices;
- provide avenues for those individuals to raise these concerns internally and receive feedback on any action taken;
- ensure that all concerns are taken seriously;
- deal consistently with disclosures in a fair, objective and discrete manner.
- ensure that the Council continues to improve its services and operate best practices.
- reassure individuals that they will be protected from victimisation, subsequent discrimination or disadvantage by colleagues for whistleblowing; and
- allow individuals to take the matter further if they are dissatisfied with the Council's response.

There is an existing Grievance Procedure in place to enable Council employees to raise a personal concern relating to their employment, and also a Dignity at Work Policy. This policy is intended to cover major concerns that fall outside the scope of these other procedures.

Major concerns may include:-

- Physical, sexual, or emotional abuse of a child or any other person by another employee or any other person.
- Inappropriate use of grants;
- tampering with tender documents to advantage a particular party;
- Manipulation of accounting records and finances, including fraudulent claims;
- Decision making for personal gain;
- Infringement of service users' personal, human and basic rights e.g. abuse (physical, emotional, sexual), harassment, bullying and prejudice.
- Inappropriate use of council assets by an individual;
- Deceit, within council practices;
- Abuse of position within the Council or its Partners.
- Health and safety of employees or service users.

Concerns which fall within the scope of the whistleblowing procedure may also be about something that:

- is potentially unlawful; or
- is against the council's Standing Order or policies; or
- falls below established standards or practice; or
- amounts to improper conduct.

Before initiating the procedure employees should consider the following:

- that responsibility for expressing concerns about unacceptable practice or behaviour rests with all employees;
- that employees should use supervision sessions, team meetings and other opportunities to raise questions and seek clarification on issues which are of concern; *and*
- that it can be difficult to raise concerns about the practice or behaviour of a colleague, but employees must act to prevent an escalation of the problem and to prevent themselves being potentially implicated.

All Council employees, contractors and those of our Partners have the right to raise concerns, which could be about the actions of other employees, employees of our Partners, private contractors and/or elected members.

## 4. Safeguards

### For individuals raising the concern

The decision to report malpractice can be a difficult one for an individual, who may possibly fear subsequent victimisation or harassment. No action will be taken against a Council employee who has raised a concern under this policy, even if that concern is seen to be unfounded after investigation. This does not, however, mean that if an employee is already the subject of disciplinary or redundancy procedures, that these procedures will be halted as a result of that employee whistleblowing.

Victimisation or harassment of an employee who has raised a concern, or any other attempt at reprisal either by an employee whose conduct is the subject of investigation or others; will not be tolerated and be considered a disciplinary offence.

In all cases the provisions of the Public Interest Disclosure Act 1998 (PIDA) will be adhered to.

The Enterprise and Regulatory Reform Act 2013 (ERRA) introduced a public interest test requirement for whistleblowing concerns. In order for PIDA to apply, the whistle-blower must show that they reasonably believe that their disclosure is in the public interest. ERRA came into force on 25 June 2013 and affects disclosures made after that date.

For those individuals employed by a Partner, the Partner's policies should apply.

## 5. Confidentiality and anonymous allegations

The council will do its best to protect the whistleblower's identity when they raise a concern and do not want their name to be disclosed. However, it must be understood that should the concern raised need to be addressed through another procedure, e.g. disciplinary procedure, the individual may be asked to provide a signed statement as part of the evidence, thus revealing their identity. The council will make every effort to ensure that an employee's disclosure is corroborated with *prima facie* evidence thus reducing the need for the employee to produce their testimony. If the situation arises where we are unable to resolve the concern without revealing the identity (for instance because the evidence is needed in court), the council will discuss the issues with the individual concerned to decide how to proceed.

## 6. Anonymous Allegations

Individuals are encouraged to put their name to an allegation however the council accepts that individuals have the right to remain anonymous. The Council will consider any anonymous allegation received and will evaluate it accordingly. However any allegation, including those received anonymously, which relate to the well being and/or welfare of a child or children or vulnerable adult will be investigated.

Concerns expressed anonymously are much less powerful and are not so likely to be

effective, but they will be considered at the discretion of the council. In exercising this discretion, the following factors will be taken into account:

- the seriousness of the issues raised;
- the credibility of the concern; and
- the likelihood of confirming the allegation from attributable sources.

## 7. Untrue Allegations/defamation

Whistleblowers making untrue allegations may expose themselves to actions for libel or slander which together make up the civil wrong of defamation. This is a complex area of law. In essence a person puts themselves at risk of being sued for damages if, without justification, they publish or communicate a false statement about someone which may injure his or her reputation in the eyes of ordinary members of society. However, a whistle-blower will not generally be liable provided that they had a legal moral or social duty or felt that it was in the public interest in making the statement. A Council employee or Member is legally protected by PIDA if they make a qualifying disclosure to the Council or other certain bodies

If an allegation is made that is frivolous, malicious or made for personal gain, action may be taken against the Council officer in accordance with the disciplinary policy.

## 8. Malicious/vexatious allegations

If an allegation is made or a concern is raised and the whistleblower believes it to have been in the public interest, no action will be taken against the individual raising the concern. However, where a Council employee makes malicious, or vexatious allegations, or disclosures made for personal gain, these will be considered as disciplinary offences and are likely to result in disciplinary action being taken against the employee raising the vexatious concern. Where the individual is employed by a Partner, the Partner's policies will apply.

## 9. Unfounded allegations

Following investigation, allegations may be confirmed as unfounded. The individual, who raised the concern, will be notified of this decision and informed that the council deems the matter to be concluded and that it should not be raised again unless new evidence becomes available.

In respect of an unfounded allegation relating to a council employee, all documents accumulated through the investigation process will be held separately from any employee's personnel file, and destroyed in accordance with the council's Retention Policy. Except in the circumstances of the retention of necessary documents in respect of Child Protection issues, in which case they will be held on file as required by the relevant legislation, without precluding an individual employee's statutory rights. Where the individual is employed by a Partner, the Partner's policies will apply.

Live investigation files and evidence will be securely retained by the Compliance Team in line with the appropriate retention periods. For example, the Criminal Procedures Investigation Act 1996 sets out the duty to retain material and the length of retention time according to the circumstances of the case. Non-criminal investigation documents will be subject to the council's Retention Policy.

Closed investigation files and evidence will be securely retained by the Compliance Team in

4

line with the appropriate retention periods (as above).

Documents will be held and used in accordance with TUPE regulations.

## 10. Support to employees

It is recognised that raising concerns can be difficult and stressful. Advice and support is available via an individual's line manager, Departmental Human Resources (HR) Business Partner or Trade Union representative. It must be recognised that employees who are subject to investigation following concerns being raised will also be entitled to support from the same sources, although not from the same individuals. Where the individual is employed by a Partner, the Partner's policies will apply.

Individuals may also wish to discuss their concerns with a specialist organisation before making a disclosure within the workplace. Public Concern at Work (PCAW) is a registered charity offering advice to assist employees raising concerns about poor practice at work. They can be contacted at [www.pcaw.co.uk](http://www.pcaw.co.uk).

## 11. Vested interest

Any person or person's relative/friend who is the subject of complaint will not be involved in the handling of the complaint.

## Appendix 1 Whistleblowing Reporting Plan

### Reporting concerns

As a first step, an officer or partner should normally raise concerns with their immediate manager or their manager's superior. A member should raise concerns with the Council's Monitoring Officer. However, this depends on the seriousness and sensitivity of the issues and who is involved. Concerns can also be reported to any officer listed below:

- Chief Executive
- Director of Governance
- Executive Director Strategic Resources
- Executive Director Children's Services
- Chief Internal Auditor
- Head of Human Resources

The Director of Governance is the Council's Monitoring Officer. The Monitoring Officer is a statutory whistleblower and is under a duty to present a report to Council if it appears to them that an action or proposal is, or is likely to be unlawful or which is likely to amount to maladministration.

The Executive Director Strategic Resources is responsible for the Council's financial affairs and is under a similar duty to whistleblow in relation to unlawful expenditure and/or illegal accounting practices.

The Executive Director Children's Services is responsible for the Council's provision of services to children, young people and their families.

Concerns should be raised in writing. Individuals should set out the background and history

of their concerns, giving relevant names, dates and places where possible, and the reasons why they are particularly concerned about the situation. If an individual is unable to put their concern in writing, they can telephone or meet the appropriate officer to whom they decide to report the concern. **It is important that the employee makes it clear that they are raising the issues via the whistleblowing procedure.**

Although an employee is not expected to prove the truth of an allegation, they will need to demonstrate that there are sufficient grounds for the concern and that it is in the public interest.

In some instances it may be appropriate for an individual to ask their trade union to raise a matter on their behalf or to ask a colleague or trade union representative to accompany them when they commence the procedure.

The Audit Commission are a prescribed person under PIDA and provide a confidential public interest disclosure line for employees of councils where those employees are unable or do not wish to report the matter internally. The Audit Commission offer a whistleblowing hotline which can be contacted on 0303 444 8346.

## 12. How Peterborough City Council will respond

The action taken by the Council will depend on the nature of the concern. The matters raised may:

- be investigated internally;
- be referred to the Police;
- be referred to the External Auditor;
- form the subject of an independent inquiry.

(All issues will be referred to the Director of Governance for record keeping purposes).

In order to protect individuals and the Council, initial enquiries, (usually involving a meeting with the individual raising the concern), will be made to decide whether an investigation is appropriate and, if so, what form it should take. The overriding principle, which the council will have in mind, is the public interest.

Some concerns may be resolved simply, by agreed action or an explanation regarding the concern, without the need for further investigation.

Within ten working days of a concern being received, the person receiving the concern will write to the employees acknowledging that the concern has been received and;

- indicate how they propose to deal with the matter;
- advise whether any initial enquiries have been made;
- advise whether further investigations will take place, and if not why not;
- where possible give an estimation of how long it will take to provide a final response;



It may be necessary for the person receiving the concern to meet with the individual who is reporting the concern on more than one occasion depending on the nature of the concerns raised. Where any meeting is arranged, the person reporting the concern, if they wish, may be accompanied by a colleague or recognised Trade Union Representative. When appropriate, meetings will be arranged away from the workplace.

### **13. Further information**

For further information and advice on Whistleblowing and how to raise a concern, please contact the Director of Governance.



## Whistleblowing Policy

### References:

Public Concern at Work (PCAW)  
 The Enterprise and Regulatory Reform Act 2013 (ERRA)  
 Public Interest Disclosure Act 1998 (PIDA)

Date agreed at Employment Committee:	2014
Issue date:	January 2017
Version number:	1
Review due date:	As per Performance and Information workplan

This document can only be considered valid when viewed via the Peterborough City Council intranet.

If this document is printed into hard copy or saved to another location, you must check that the version number on your copy matches that of the intranet.

### Document Control Sheet

Purpose of document:	The aim of this policy is to encourage individuals to feel confident in raising serious concerns and to question and act upon any concerns about Council practices.
Type of document:	Policy

Document checked by Legal	
If applicable, has an initial Equality Impact Assessment (EIA) been completed?	
Document owned by:	Rochelle Tapping / Steve Crabtree
Dissemination:	All new and updated policies and procedures are notified to entire workforce via insite and a variation letter. This policy is also submitted to City College, EPM and Serco. All documents are also posted onto the Employee Information pages of the intranet.
What other documents should this be read in conjunction with:	Guidance documents listed in policy
Who will review the document (job title):	Director of Law & Governance / Chief Internal Auditor
Why is this document being reviewed?	Move from Microsoft to Google Drive

## Revisions

Version No.	Page/ Paragraph No.	Description of amendment	Date approved
		21.04.23. Update of owner name only. Removed table of contents (as not working) no change to version	

## Whistleblowing

The Council recognises that some individuals may not always feel comfortable about disclosing their concerns, especially if they believe that the Council itself is responsible for the wrongdoing. The aim of this policy is to ensure that any individual working for the Council can raise any matter with the Council that concerns them in the knowledge that it will be taken seriously, treated as confidential as far as possible and that no detrimental action will be taken against them where such concerns are raised based on a genuine belief.

This policy covers the disclosure of genuine concerns that employees may have about suspected malpractice within the Council and conforms to the guidance in the Public Interest Disclosure Act 1998 (PIDA).

The Council takes any malpractice seriously and any employee who makes a disclosure under this policy in good faith will not be subject to any detriment.

This policy applies to all employees. It also applies to secondees, external consultants, contractors and agency workers whilst working with the Council.

### Qualifying disclosure

A qualifying disclosure under PIDA is one which, in the reasonable belief of the employee making the disclosure, suggests that one or more of the below has been committed, is being committed or is likely to be committed:

- A criminal offence (including bribery & corruption)
- Failure to comply with any legal obligations
- A miscarriage of justice
- Endangerment of the health and safety of any person
- Environmental risk or damage
- Deliberate concealment of any of the above

Employees have the right not to be subjected to any detriment by the Council on the grounds that they have made a protected disclosure, i.e. under the Council's disclosure procedure, and provided the disclosure meets the requirements set out above and is made in good faith. The disclosure must also be in the "public interest"; i.e. it must affect others, for example the general public. The Council will ensure that the identity of the employee making the disclosure is kept confidential as far as possible. Employees are therefore encouraged to use the disclosure procedure if they are concerned about any suspected wrongdoing.

The Council will take all reasonable steps to ensure that employees do not engage in unfair treatment in any form towards the person who has made the disclosure. However, if the procedure has not been invoked in good faith (e.g. for malicious reasons or in pursuit of a personal grudge) then this will constitute misconduct and will be dealt with in accordance with the disciplinary procedure.

### Whistleblowing procedure

1. If the employee has a concern, they may first raise the matter informally and in confidence with their manager or a People Team representative. The information will be kept confidential wherever possible. Employees should be aware that the person they have raised the matter with may have to take action even if the employee asks for nothing to be done, particularly where illegal activity is suspected or the safety of individuals is at risk.
2. Should the employee wish to raise their concern formally, they should inform their manager. The manager will then raise the matter with a People Team representative. If the concern involves the employee's line manager or more senior manager or for any reason they would prefer them not to be told, they may raise the matter directly with a People Team representative.
3. The Council will conduct a full investigation into the allegation made.
4. It may be necessary to hold a meeting to discuss the issues with the employee. If this is deemed necessary, the person raising the malpractice concern may be accompanied at any fact-finding meeting by a fellow employee or trade union representative.

5. The person appointed to investigate the concern raised will communicate the findings of the investigation to:
  - a) The person raising the malpractice concern;
  - b) The individual under investigation; and, if appropriate
  - c) Those members of the Council's management or external authorities who need to consider whether action should be taken on the basis of the findings.

## Anti-Corruption

### INTRODUCTION

This factsheet has been prepared to provide guidance to all employees and other persons who may act for the Council such as agents, consultants and temporary workers on the practical arrangements introduced by the Council to ensure employees demonstrate the levels of honesty and integrity expected of public servants. It also ensures compliance with relevant legislation including the Local Government Acts 1972 and 2000, and the Bribery Act 2010.

### PUBLIC FUNDS

As a Council Officer you are expected to:

- Follow the Council's Contract Procedure Rules and Financial Regulations in any financial transactions and other dealings on its behalf;
- Use any public funds entrusted to or handled by you in a responsible and lawful manner. It is a serious criminal offence for you to receive or give in a corrupt manner any gift, loan, fee, reward or advantage from or to another person;
- Fulfil your legal obligations when in receipt of Council Administered Benefits. For example, if you are in receipt of any allowances or rebates administered by the Council (e.g. rent allowances or council tax rebates) you must notify the appropriate department promptly, in writing, of any change in circumstances that may affect entitlement. To deliberately fail to notify any material change of circumstance that results in overpayments being made may be deemed a fraudulent act against the employer. This will be regarded as gross misconduct and may lead to dismissal as well as criminal sanctions.
- Notify the appropriate department promptly if you have any reason to suspect that a member of the public is claiming Council administered benefits fraudulently, regardless of the circumstances as to how this information is obtained.

### CONTRACTS

If you have a direct financial interest in a contract or proposed contract you are required to declare that in writing to your Director as soon as possible. You will then have no further involvement in the matter. Examples of direct financial interests include if you are a shareholder or owner/part owner of business in whose favour the contract is being made, or if you have any of the following connections to the person in whose favour the contract is being made:

- Business partner
- Personal partner
- Employer
- Close relative (grandparent, parent, brother, sister, child, grandchild and in-laws)

If you are unsure whether your connection amounts to an interest you should make the declaration.

If you have a non-financial interest in a contract or proposed contract you are required to declare that in writing to your Director as soon as possible. Your Director will decide whether you may have any further involvement in the matter. A non-financial interest could include a family relationship (such as aunt/uncle or cousin) or close friendship with a contractor.

You must exercise fairness and impartiality when dealing with all customers, suppliers, other contractors and subcontractors.

If you are involved in the tendering process and dealing with contractors, you should be clear on the separation of client and contractor roles within the Council and be aware of the need for accountability and openness.

If you are privy to confidential information on tenders or costs for either internal or external contractors, you should not disclose that information to any party or organisation without express authority.

### CONFLICTS AND REGISTRATION OF INTERESTS

You must not in your official or personal capacity:

- Allow yourself to be put in a position where your personal interests conflict with your public duties and you must tell your manager if you have any personal interests that could create a conflict.
- Use your position to improperly to confer an advantage or disadvantage on any person including yourself. For example, you must take no part either directly or indirectly in consideration any planning application made by yourself, a relative, a friend, a close associate or a neighbour.

You must comply with any requirements of the Council:

- to register or declare interests;
- to declare hospitality, benefits or gifts received as a consequence of your employment (see below).

### GIFTS, PRIZES AND HOSPITALITY

It is an offence for any employee to accept any fee or reward other than his or her proper remuneration in the course of their duties. It is important that you are able to recognise what is and what is not acceptable.

In general, all gifts and prizes should be refused unless it is of small value such as a desk calendar or a pen. If you are unsure of the value of the gift, or if you are concerned that refusal of the gift may cause offence, you should speak with your line manager.

Cash or items with a cash value such as gift vouchers must not be accepted under any circumstances.

## Anti-Corruption

Employees must not use their employment with the Council to obtain the benefit of discount from other companies/organisations other than those negotiated for the benefit of all employees. Therefore, any discount offered to an employee in their personal capacity in excess of those generally available to members of the public must be declined.

Hospitality shall only be permitted where it is given in the proper course of Council business. Even in these circumstances it should not exceed a level beyond which the Council can reasonably reciprocate.

Working lunches on a modest scale, and on an occasional basis, are a part of normal business practice and you do not require formal approval to attend them. If you receive an invitation to a more formal lunch or dinner or regular working lunches, you must seek prior approval from your line manager. Hospitality shall usually only be received or given within your normal working hours.

Where the refusal of an invitation may cause embarrassment or appear discourteous you should discuss the matter with your line manager.

Invitations to events such as launches, conferences, arts or sporting events should be dealt with in the same way. However, annual conferences are national events at which it is reasonable for employees to accept offers up to the level of an evening meal per delegate from any individual/company.

Invitations to attend all-expenses paid study tours, site inspections, or product demonstrations should always be the subject of prior approval, particularly if overseas travel is involved.

Frequent or regular hospitality, provided or received, is unacceptable even if it is of a relatively modest level.

### **COUNCIL Whistleblowing POLICY**

The Council is committed to the prevention of bribery and strictly forbids any employee, consultant, agency worker, agent or any other person connected with its activities from receiving any reward that may amount to a bribe. The Council positively encourages employees, agency workers, agents, consultants and any other person working on behalf of the Council to immediately report any instance where they are approached/offered a reward that could amount to a bribe.

The Council is committed to supporting any person representing the Council, to avoid bribery.

The Council person with specific responsibility for anti-corruption/bribery responsibilities and procedures is the s.151 Officer.

The Council is committed to putting in place appropriate measures where there is a risk of bribery in the workplace and

to the monitoring/reviewing of the effectiveness of such measures on a regular basis.

Any employee found to be committing an offence under the Bribery Act will be subject to disciplinary proceedings. The Council has defined both the offering of a bribe or receiving of a bribe as "Gross Misconduct", which if found against an employee could result in dismissal for a first offence. In addition, an employee may also face criminal proceedings/charges.

Non-employed individuals or organisations found to engage in bribery/corruption will be removed from the list of approved suppliers immediately and may also face criminal proceedings/charges.

The Council will not hesitate to make the appropriate external authorities aware of any suspected bribery activity which may arise from one or more of the following four offences under the Bribery Act.

### **What the Bribery Act covers – the four offences**

Under the Bribery Act there are four offences, the last of which is the "corporate" offence under which the Council can be prosecuted.

#### **1. Bribing another person**

The offering, promising or giving of a reward to induce a person to perform a relevant function or activity improperly.

#### **2. Being Bribed**

The accepting of, agreeing to accept or requesting of a reward in return for performing a relevant function or activity improperly.

#### **3. Bribing a foreign public official**

A specific offence of trying to influence a foreign public official with the intention of obtaining or retaining business in a situation where the public official was not permitted or required by law to be influenced.

#### **4. Failure to prevent bribery**

A "corporate" offence which occurs when an organisation fails to stop people who are operating on its behalf from being involved in bribery.

### **WHO THE BRIBERY ACT COVERS**

Under the "corporate" offence, an organisation can be prosecuted if it is unable to show it had "adequate procedures" in place to minimise the risk of bribery occurring. Liability under the "corporate offence" can therefore be triggered where not only an employee is involved in an act of bribery, but also any other "person associated with the organisation". This will for example, include, consultants, agents, agency workers and subsidiaries. The implication is that it widens significantly the scope for an employer to be prosecuted for the actions of its employees and business



## Anti-Corruption

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partners, unless of course it can show it has adequate procedures/measures in place to prevent bribery. Government guidance on this is broadly defined under six key principles.

### MEASURES TO BE TAKEN TO MINIMISE THE RISK OF BRIBERY OCCURRING IN THE WORKPLACE

For many organisations, a few simple measures should be enough to minimise the risk of bribery taking place as the extent of any measures introduced should be proportionate to the risk involved.

All organisations should identify a senior person with overall responsibility for anti-corruption measures. The person with responsibility in this organisation is the s.151 Officer.

Where an organisation, following a risk assessment process has identified “**no risk**”, no additional action is required although the employee handbook will provide relevant information on bribery in the workplace to increase awareness among staff.

Where an organisation has identified a “**low**” risk, the following action(s) will be put in place, in addition to any specific actions identified through the risk assessment questionnaire.

- All relevant employees, agents, consultants, etc, must be issued with a copy of this factsheet, including new joiners and asked to confirm that they have read it and agree to comply with its content.

Where an organisation has identified a “**medium**” risk, the following additional action(s) will be put in place, in addition to any specific actions identified through the risk assessment questionnaire.

- All relevant employees, agents, consultants etc will be asked to complete a “self-declaration” questionnaire.

Where an organisation has identified a “**high**” risk, in addition to the measures stated previously, special actions will need to be implemented. Further guidance should be sought from the person identified with overall responsibility for anti-corruption measures.

In line with good business practice, the following measures should be adopted by all organisations, irrespective of risk level.

### DUE DILIGENCE - PRE-EMPLOYMENT CHECKING (ALL NEW EMPLOYEES)

The People function will continue to undertake employment checks, including references, proof of identity and any other pre-employment checks considered necessary for new employees.

### DUE DILIGENCE – ALL NEW BUSINESS PARTNERS (NON-EMPLOYEES)

Managers responsible for hiring agents, consultants and other business partners should ensure that appropriate checks are undertaken in line with good business practice.

Specific advice should be sought from the person nominated with responsibility for anti-corruption where business partners are engaged in a market identified as high risk.

### OTHER THINGS YOU NEED TO KNOW

#### “Facilitation” payments

Facilitation payments are payments made to induce officials to perform routine functions they are obligated to perform and are bribes. There was no exemption under previous law and they are not permitted under the Bribery Act either.

Payment of legally required administrative fees or fast track services are permitted. These are not facilitation payments.

#### What you should do if you are approached by someone offering you a bribe

If you are asked for a facilitation payment or are offered a bribe, you should immediately advise the person responsible for anti-corruption measures in the work place under the Council’s “Raising a Concern” procedure, contained in the employee handbook. You should not advise your immediate manager until you have spoken to the person identified with responsibility for anti-corruption.

#### What you should do if you suspect an act of bribery has been or is about to be committed.

If you suspect another employee, agent, consultant or other business partner of the organisation is receiving or giving a bribe, you should immediately notify the person identified as having responsibility for anti-corruption measures. You should not advise your immediate manager until you have spoken to the person identified with responsibility for anti-corruption.

### REVIEW OF ANTI-CORRUPTION MEASURES

The Council will undertake a periodic review of its anti-corruption measures. Where an organisation commences business in a new market, the manager should ensure that a risk assessment is undertaken to establish whether any additional measures should be taken, before commencing business in the new market.

### FURTHER INFORMATION AVAILABLE

A copy of the Government’s guidance on the Bribery Act can be downloaded from:

[www.justice.gov.uk/guidance/making-and-reviewing-the-law/bribery.htm](http://www.justice.gov.uk/guidance/making-and-reviewing-the-law/bribery.htm)

Additional information including help on assessing the level of country risk can be obtained from the government sponsored “Business Anti-Corruption Portal” at:

[www.business-anti-corruption.com](http://www.business-anti-corruption.com)

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## Meeting Start Times 2025/2026

<b>Report author:</b>	Matt Makin, Senior Democratic Services Officer
<b>Responsible Director:</b>	Neil McArthur, Director of Legal and Governance and Monitoring Officer
<b>Cabinet Member(s) responsible:</b>	Councillor Mohammed Jamil, Deputy Leader and Cabinet Member for Finance and Corporate Governance

### Executive Summary:

This report is submitted to the Audit Committee following Full Council's decision of 24 July 2019 to allow committees to decide their own start times for the municipal year ahead.

### Recommendations:

It is recommended that the Audit Committee recommends to Full Council the start time of 6pm for all Audit Committee meetings for the 2025/2026 Municipal Year.

## 1. Purpose

- 1.1 The purpose of this report is to allow the Audit Committee, following the decision of Full Council in July 2019, to decide its own start times for the municipal year ahead.

## 2. Background and key issues

- 2.1 On 8 July 2019 the Constitution and Ethics Committee resolved to recommend to Full Council that all committees are allowed to agree their own start times for 2020/2021 Municipal Year. This recommendation was agreed by Full Council at its meeting on 24 July 2019.
- 2.2 The Council's Standing Orders, set out in the Peterborough City Council Constitution, were subsequently updated to reflect this decision and allow committees to determine their own start times for the municipal year ahead.
- 2.3 In order for start times to be incorporated into the draft meeting schedule it is important for the Committee to make a decision prior to the January 2025 Full Council meeting. This is the only opportunity for such a decision to be made as the Committee's next meeting is after the January 2025 Full Council meeting.
- 2.4 The Committee will need to decide the best start time and will need to weigh up attendance at meetings and the impact on the Council and members of the public.
- 2.5 For the municipal years 2022/2023, 2023/2024 and 2024/2025 the Committee has started its meetings at 6pm. Prior to this the Committee started its meetings at 5pm.

## 3. Corporate Priorities

- 3.1 The proposal impacts the Sustainable Future City Council arm of the Corporate Priorities outlined below:
  - 3.1.1 Sustainable Future City Council
    - How we work
    - How we serve
    - How we enable
- 3.2 This impact needs to be taken into account in order for the Committee to be able to meet at the appropriate time to conduct business on behalf of the Council.
- 3.3 Further information on the Council's Priorities can be found here - [Link to Corporate Strategy and Priorities Webpage](#)

#### 4. Consultation

- 4.1 Consultation on the start times for the Committee is being presented to Members at this meeting. Any recommendations will be presented to Full Council as part of the meeting schedule report.

#### 5. Financial Implications

- 5.1 There are no financial implications, resourcing for committee meetings will be met from the existing budget.

#### 6. Value for money

- 6.1 Resourcing for committee meetings will be met from the existing budget.

#### 7. Legal implications (to be completed by the Legal team only after all other comments)

- 7.1 There are no legal implications relating to this report.

#### 8. Equalities

- 8.1 There are no direct equalities impacts arising from the proposed meeting start times.

#### 9. Options considered

- 9.1 To not provide the Committee with the opportunity to determine its own start times. This would, however, be contrary to both the Full Council's decision of July 2019 and paragraph 4.4.1 of the Council's Standing Orders.

#### 10. Background documents

- 10.1 Minutes of the Constitution and Ethics Committee meeting of 8 July 2019  
10.2 Report to the Full Council meeting of 24 July 2019  
10.3 Peterborough City Council Constitution

#### 11. Appendices

- 11.1 None.

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## Work Programme 2024/2025

<b>Report author:</b>	Matt Makin, Senior Democratic Services Officer
<b>Responsible Director:</b>	Cecilie Booth, Executive Director of Corporate Services and Section 151 Officer
<b>Cabinet Member(s) responsible:</b>	Councillor Mohammed Jamil, Deputy Leader and Cabinet Member for Finance and Corporate Governance

### Executive Summary:

This is a standard report to the Audit Committee which forms part of its agreed work programme. This report provides details of the current work programme for the municipal year.

### Recommendations:

It is recommended that the Audit Committee notes and agrees its forward work programme for the 2024/2025 municipal year.

## 1. Purpose

- 1.1 The work programme is based on previous year's agendas. The programme can be refreshed throughout the year in consultation with senior officers and the Committee membership to ensure that it remains relevant and up to date. In addition, any delays in reporting issues are recorded so they do not drop off the Committee's agenda.

## 2. Corporate Priorities

- 2.1 This report links to the Corporate Priorities under the following heading:

- 2.1.1 Sustainable Future City Council

- 2.2 The work programme sets out the forward look of the Audit Committee in assisting the Council in securing its future as a sustainable council for its residents.

- 2.3 Further information on the Council's Priorities can be found here - [Link to Corporate Strategy and Priorities Webpage](#)

## 3. Financial Implications

- 3.1 There are none.

## 4. Legal implications (to be completed by the Legal team only after all other comments)

- 4.1 There are no legal implications relating to this report.

## 5. Equalities

- 5.1 There are no equalities implications directly arising from this report. Any equalities impacts from the items listed in the work programme will be identified in those reports.

## 6. Background documents

- 6.1 None.

## 7. Appendices

- 7.1 Appendix A – Forward Work Programme 2024/2025



Meeting date: 20 January 2025

Briefing date: 15 January 2025

Agenda Item	Responsible Author(s)	Audit Committee Terms of Reference	Brief description	Relevant onward Committee and date (if applicable)
Internal Audit: Developing the Audit Plan	Steve Crabtree – Chief Internal Auditor	3.5	The purpose of this report is to provide Members with details of Internal Audit’s annual planning approach and emerging issues and risks that Internal Audit need to provide assurance over. It provides an opportunity for Members to consider these themes and provide input into the development of the Audit Plan.	
Counter Fraud	Steve Crabtree – Chief Internal Auditor	3.33, 4.3	The purpose of this report is to present the work carried out during the past year to minimise the risk of fraud, bribery and corruption occurring in the Council.	
Annual Governance Statement: Progress	Neil McArthur – Director of Legal and Governance and Monitoring Officer	3.14, 4.4, 4.5, 4.6	To provide Members with an update on the preparation of the Annual Governance Statement.	

<b>Agenda Item</b>	<b>Responsible Author(s)</b>	<b>Audit Committee Terms of Reference</b>	<b>Brief description</b>	<b>Relevant onward Committee and date (if applicable)</b>
Procurement: Deep Dive	Richard McCarthy – Head of Commercial and Procurement	4.6	To provide Audit Committee with details of expenditure in various categories and how value for money is achieved.	
Policy Update: Whistleblowing	Christina Thompson – Service Lead, People and Business Relations	3.26	To provide the Audit Committee with an update on the Council's whistleblowing policy.	
Closedown Report for 2024/2025	Cecilie Booth – Executive Director for Corporate Services and S151 Officer	5.1	To provide the Audit Committee with an update on the plan to close the Council's accounts for 2024/2025	
Audit Committee Start Time 2025/2026	Neil McArthur – Director for Legal and Governance and Monitoring Officer  Matt Makin – Senior Democratic Services Officer		The purpose of this report is to allow the Audit Committee to discuss and agree the start time for meetings from the beginning of the Municipal Year 2025-26. The draft schedule of meetings will be agreed at Full Council on 22 January 2025.	
Governance Reviews – Policies etc	To be confirmed			

Meeting date: 24 March 2025

Briefing date: 19 March 2025

Agenda Item	Responsible Author(s)	Audit Committee Terms of Reference	Brief description	Relevant onward Committee and date (if applicable)
Internal Audit 2025/2026: Internal Audit Plans and Audit Charter	Steve Crabtree – Chief Internal Auditor	3.2, 3.5, 3.6, 3.12	The purpose of this report is to ensure that the Council reviews and agrees the audit activity for the next audit year.	
Annual Audit Committee Report 2024/2025	Cecilie Booth – Executive Director for Corporate Services and S151 Officer  Steve Crabtree – Chief Internal Auditor  Matt Makin – Senior Democratic Services Officer	3.35	To review the draft Annual Audit Committee report for 2024/2025 and recommend it to Full Council.	Full Council July 2025 (date tbc)
Risk Management: Strategic Risks / Deep Dive	Gerry Roche – Risk Manager	3.28, 4.2	To provide an overview of strategic risks impacting on PCC services as well as the opportunity for more detailed analysis of departmental mitigation plans	
Audit Committee Effectiveness	Neil McArthur – Director for Legal and Governance and Monitoring Officer	3.31	To provide Members with an update on progress in developing the audit plan.	
Governance Reviews – Policies etc	To be confirmed			

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