

## AUDIT PANEL

**Day:** Tuesday  
**Date:** 28 September 2021  
**Time:** 2.00 pm  
**Place:** George Hatton Hall - Dukinfield Town Hall

Item No.	AGENDA	Page No
1.	<b>APOLOGIES FOR ABSENCE</b> To receive any apologies for the meeting from Members of the Panel.	
2.	<b>DECLARATIONS OF INTEREST</b> To receive any declarations of interest from Members of the Panel.	
3.	<b>MINUTES</b> The Minutes of the meeting of the Audit Panel held on 27 July 2021 to be signed by the Chair as a correct record.	1 - 10
4.	<b>2021/22 CAPITAL MONITORING REPORT</b> To consider a report of the Director of Finance.	11 - 36
5.	<b>MONTH 3 INTEGRATED FINANCE REPORT</b> To consider a report of the Director of Finance.	37 - 92
6.	<b>CIPFA FINANCIAL MANAGEMENT CODE</b> To consider a report of the Director of Finance.	93 - 112
7.	<b>AUDIT PANEL FORWARD PLAN AND TRAINING</b> To consider a report of the Director of Finance / Assistant Director of Finance.	113 - 120
8.	<b>DATA PROTECTION/INFORMATION GOVERNANCE UPDATE REPORT</b> To consider a report of the Director of Finance / Head of Risk Management and Audit Services.	121 - 162
9.	<b>URGENT ITEMS</b> To consider any additional items the Chair is of the opinion shall be dealt with as a matter of urgency.	

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From: Democratic Services Unit – any further information may be obtained from the reporting officer or from Louis Garrick, Senior Democratic Services Officer, to whom any apologies for absence should be notified.

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# Agenda Item 3.

## AUDIT PANEL

27 July 2021

**Commenced:** 14:00

**Terminated:** 16:04

**Present:** Councillors Jack Naylor (Chair), Boyle, Costello, Kitchen, Owen, Sharif,

Councillors Warrington and Ryan (Observers)

**In Attendance:**

Sandra Stewart	Director of Governance and Pensions
Kathy Roe	Director of Finance
Caroline Barlow	Assistant Director of Finance
Wendy Poole	Head of Risk Management and Audit Services
Martin Nixon	Risk, Insurance and Information Governance Manager
Karen Murray	Mazars
Daniel Watson	Mazars

**Apologies for Absence:** Councillor Fitzpatrick

### 1. DECLARATIONS OF INTEREST

There were no declarations of interest.

### 2. MINUTES

The minutes of the meeting of the Audit Panel on the 16 March 2021 were approved as a correct record.

### 3. ANNUAL AUDIT LETTER 2019/20

Consideration was given to a report of the Executive Member for Finance and Economic Growth / Director of Finance. The report summarised the work undertaken by External Audit as the auditor for Tameside Metropolitan Borough Council for the year ended 31 March 2020 and conclusions formed in respect of the annual financial statements and value for money.

The Partner for Mazars explained that this was the final report on the 2019/20 financial year. This letter closed the audit for the 2019/20 year and brought together work on the GMPF and on the TMBC account. It was stated that the detail of the Annual Audit Letter had already been shared and discussed in November 2020 as part of the Audit Completion Report for TMBC and GMPF.

### RESOLVED

**That the Annual Audit Letter for 2019/20 be noted.**

### 4. EXTERNAL AUDIT STRATEGY MEMORANDUM

Consideration was given to a report of the Executive Member for Finance and Economic Growth / Director of Finance. The report summarised the planned audit approach of the external auditors for Tameside MBC and the Greater Manchester Pension Fund. The report highlighted significant audit risks and areas of key judgements for the accounts and set out the key communications during the course of the audit.

The Audit Partner for Mazars stated that Overall Materiality for TMBC was set at £11,973,000. It was explained that Materiality was an expression of the relative significance or importance of a particular matter in the context of financial statements as a whole. Misstatements in financial statements were considered to be material if they, individually or in aggregate, could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements. However, the Audit Partner for Mazars highlighted that all issues that were below this this number would still be raised.

In regards to significant risks and judgement areas, it was reported that management override of controls presented a risk. It was explained that management at various levels within an organisation were in a unique position to perpetrate fraud because of their ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appeared to be operating effectively. Due to the unpredictable way in which such override could occur there was a risk of material misstatement due to fraud on all audits. Audit work over accounting estimates and journal entries and significant transactions outside of the normal course of business would mitigate this risk.

It was highlighted that the net defined benefit liability valuation presented a significant risk. The net pension liability represented a material element of the Council's balance sheet. The valuation of the Local Government Pension Scheme relied on a number of assumptions. There were financial assumptions and demographic assumptions used in the calculation of the Council's valuation, such as the discount rate, inflation rates and mortality rates. It was explained that as part of the work undertaken by Mazars, controls that the Council had in place over the information sent to the scheme Actuary, including the Council's processes and controls with respect to the assumptions used in the valuation would be reviewed.

It was stated that the valuation of property, plant and equipment posed a significant risk, the valuation of property, plant and equipment involved the use of a management experts, and incorporated assumptions and estimates which impacted materially on the reported value. There were risks relating to the valuation process which reflected the significant impact of the valuation judgements and assumptions and the degree of estimation uncertainty. Therefore, as a result of the rolling programme of revaluations, there was a risk that individual assets which had not been revalued for up to four years were not valued at their materially correct fair value. In regards to the planned response to this risk, the Council had appointed a valuation expert who would be instructed to revalue the land, buildings and investment property portfolio for the year ending 31 March 2021. This would include all assets due for revaluation on the five year cycle.

It was stated that there were two areas of management judgement and enhanced risks these were the valuation of shareholding in Manchester Airport Holdings Ltd and Schools. It was explained that the valuation of the Council's shareholding in the Airport involved judgement as it was not publicly traded. Further, in relation to schools it was important to ensure that where schools had transferred out of the council's control, for example because of conversion to Academy status, the capital accounting entries were properly reflected in the asset register and the accounts.

Members of the Panel were advised of the new Code of Audit Practice. This had changed the way in which Mazars as external auditors reported their findings in relation to Value for Money (VFM) arrangements from 2020/21. It was stated that under the new Code, the key output of the work on VFM arrangements would be a commentary on those arrangements which would form part of the Auditor's Annual Report.

In regards to the Value for Money Conclusion the report highlighted that financial sustainability was a risk of significant weakness in arrangements. The Council's medium term strategy for the period 2019/20 to 2023/24 set out the financial challenges it faced. Though not unique to Tameside, they did present a significant audit risk in respect of considering the arrangements that the council had in place to deliver financial sustainability over the medium term.

It was reported that the overall materiality was determined to be £220.3m for the Greater

Manchester Pension Fund and over materiality applicable to the Fund Account was £86m. However, errors or adjustments that were significantly lower would still be reported for example in relation to senior salaries materiality was one pound (£1).

There were two significant risks and judgement areas identified for the GMPF accounts. It was reported that managed override of controls posed a risk as Management at various levels within an organisation were in a unique position to perpetrate fraud because of their ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appeared to be operating effectively. Due to the unpredictable way in which such override could occur there was a risk of material misstatement due to fraud on all audits. This would be mitigated through performing audit work over accounting estimates, journal entries and significant transactions outside of the normal course of business or otherwise unusual.

The second risk identified was the valuation of investments within level 3 of the fair value hierarchy. As at 31 March 2020, the fair value of investments within level 3 of the fair value hierarchy was £5.6bn, which accounted for approximately 25 per cent of net investment assets. A similar proportion of the Fund's assets was anticipated to be unquoted at 31 March 2021. Level 3 assets were those assets whose value was based on unobservable inputs, and consequently the estimation uncertainty for these assets was more significant than for assets valued at level 1 and 2.

#### **RESOLVED**

**That the contents of the External Audit Strategy memorandums be noted.**

### **5. EXTERNAL AUDIT ASSURANCE LETTERS 2020/21**

Consideration was given to a report of the Director of Finance / Head of Risk Management and Audit Services. Mazars, the Council's External Auditors, as part of their risk assessment procedures, were required to obtain an understanding of management processes in relation to fraud risk assessment, laws and regulations and going concern considerations as part of their annual audit. This report presented the response to the letters and questionnaires received from Mazars for consideration by the Panel ahead of the document being signed by the Chair of the Panel and the Director of Finance.

The Director of Finance explained that a letter was sent to the Chair of the Audit Panel requesting responses to a number of questions detailed in the report. In addition the letter included further questions as set out in Appendix 1. It was also reported that a letter was set to the Director of finance requesting responses to a number of questions detailed in the report, Appendix 2 detailed the responses to the questions.

#### **RESOLVED**

**That Appendix 1 and Appendix 2 be signed by both the Chair of the Audit Panel and the Director of Finance ahead of them being provided to Mazars.**

### **6. REVIEW OF INTERNAL AUDIT 2020/21**

Consideration was given to a report of the Director of Finance, which reviewed Internal Audit and measured practices and performance of the Internal Audit function with the standards set out in the Public Sector Internal Audit Standards which contribute to the overall effectiveness of the system of internal control.

The Internal Audit team now comprised of 9.53 FTE staff, that had a range of experience and relevant qualifications, and included two dedicated Fraud Investigators/Counter Fraud Specialists. A detailed Annual Audit Plan was produced at the start of each financial year after consultation with both officers and members. Internal Audit also provided services to the Greater Manchester Pension Fund.

Members of the Panel were advised that the Standards require that an external assessment of an organisation's internal audit function would be carried out once every five years by a qualified, independent assessor or assessment team from outside of the organisation. The Peer Review for Tameside was carried out by Blackpool Council and Bolton Council in March 2018 and confirmed that the Internal Audit Service conformed to the 2013 standards. The next review would be conducted during 2022/23.

The report detailed the assessment against each of the individual standards within the two categories of Attribute and Performance and provided a comparison of the results presented to the Audit Panel in June 2020. The detailed assessments could be found at Appendix 1.

It was stated that Internal Audit had three key performance indicators and for 2020/21, only two were achieved:-

- 94% of Plan Complete (92% in 2019/20 - Target 90%)
- 88% of Recommendations Implemented (87% in 2019/20 - Target 90%)
- 100% Customer Satisfaction (100% in 2019/20 - Target 90%)

It was explained that the Percentage of Recommendations Implemented had been affected by COVID-19 and capacity within teams to address improvements identified.

Members were advised that The Self-Assessment conducted in April 2021 confirmed that Internal Audit conforms to the requirements of the Public Sector Internal Audit Standards and the CIPFA Local Government Application Note 2019, as demonstrated in Appendix 1.

From the review of Internal Audit, it could be concluded that Internal Audit helped the organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes in accordance with the Public Sector Internal Auditing Standard's definition. Taking on board the positive comments received from Senior Management Teams, Executive Members and the Audit Panel, assurance could be given that the Council had an adequate and effective Internal Audit function which contributed to the overall effectiveness of the system of internal Control.

## **RESOLVED**

**That the report be noted.**

## **7. RISK MANAGEMENT AND AUDIT SERVICES – ANNUAL REPORT 2020/21**

Consideration was given to a report of the Head of Risk Management and Audit Services, the report summarised the work performed by the Service Unit and provided assurances as to the adequacy of the Council's systems of internal control.

The report detailed the major achievements of the Service Unit for 2020/21. The Head of Risk Management and Audit Services advised Members that the Original Annual Audit Plan of 1,510 days was detailed in the report and approved by the Audit Panel. During the year has been revised on a regular basis to ensure that it was aligned to changes in service priorities, risks, directorate structures and resources available. Appendix 1 provided a detailed breakdown of the 2020/21 Audit Plan.

It was reported that the Actual Days delivered to 31 March 2021 of 1,480 were below the revised plan of 1,516 by 36 Days, the shortfall was a result of unanticipated sickness in quarter 4, further assistance provided to the Growth Directorate for the processing of business grants and delayed recruitment to the post of Senior Auditor.

The Head of Risk Management and Audit Services reported that the successful delivery of the plan could be measured in three ways:

- Actual Productive Audit Days Delivered against the Revised Plan. The days delivered

against the plan, including Fraud Work totalled 1,480 compared to the revised plan of 1,516, which represented 98%.

- Actual Productive Audit Days Delivered against the Original Plan. The days delivered against the plan, including Fraud Work totalled 1,480 compared to the original plan of 1,510, which represented 98%.
- Percentage of Planned Audits Completed. This measure focused on the planned audits, calculated the actual rate of completion per audit, and then consolidated the individual outcomes into one single percentage figure. The figure for 2020/21 was 94% compared to 92% achieved in the previous year 2019/20.

It was reported that during 2020/21 work had been undertaken on the financial systems to ensure they were operating securely, fit for purpose and that the information generated from them into the general ledger was reliable. It was highlighted that the Audit Team was heavily involved in the response to COVID-19 as resources were redirected to assist with the processing of grant applications to support the Growth Directorate and provide advice and support to ensure the application process was robust and minimised the potential for fraud. Further, the team were involved in the processing of grant applications to support Exchequer Services, to ensure the application process was robust and minimised the potential for fraud.

Members of the Panel were presented with a summary of the audit opinions issued in relation to risk/system based audit work for 2020/21, compared to 2019/20 and 2018/19. It was reported that in addition to the 16 final reports issued, a further 6 draft reports had been issued for comments and management responses and these would be reported to the Panel in due course. It was stated that 10 schools had been audited and final reports issued as part of the cyclical review programme during 2020/21. A summary of the opinions issued for schools during 2020/21 compared to 2019/20 and 2018/19 was detailed in the report.

Members were advised that the percentage rate of all recommendations implemented for 2020/21 was 88% compared to 87% in 2019/20. Due to COVID-19 the implementation of recommendations had been delayed in some areas and where significant issues were still outstanding a second Post Audit Review would be scheduled.

It was reported that during 2020/21, 78 COVID-19 Business Support Grants had been referred to the Corporate Fraud Team for investigation by both Exchequer Services and the Growth Directorate. It was stated that grant applications totalling £301,000 were stopped before payment due to inconsistencies in the application. After review grants totalling £137,769 were released for payment and fraudulent payments of £230,000 were being pursued pending Central Governments view on prosecution.

In regards to the National Anti-Fraud Network Data and Intelligence Services (NAFN), NAFN exceeded its membership targets for the year with increases across all three groups. Currently, 90% of councils in the UK were members of NAFN with further expressions of interests received and actively being pursued by the NAFN Membership and the Communications Manager.

It was stated that the Risk, Insurance and Information Governance Team had completed recruitment and all post were now occupied, the last two members of the Team joined in January and February 2021. Members were presented with the key priorities for 2020/21 and a progress update.

The Key Performance Indicators for Internal Audit for 2020/21 were detailed in the report and they were compared to the two previous years 2019/20 and 2018/19. Four of the five targets had been achieved for 2020/21, the unachieved target relates to the Percentage of Recommendations Implemented.

The Head of Risk Management and Audit Services reported that the Audit Panel could take reasonable assurance that the Council's arrangements to secure governance, risk management and internal control were suitably designed and applied effectively. It was explained that

consideration was given to the number of internal audit reviews undertaken, the assurance work completed that did not generate a formal level of assurance, information provided by Council Directors/Assistant Directors, information provided within the role of a Service Unit Manager and through experience and knowledge of the Council.

**RESOLVED**

**That the report and the performance of the service during 2020/21 be noted.**

**8. ANNUAL GOVERNANCE REPORT 2020/21**

Consideration was given to a report of the Director of Finance / Head of Risk Management and Audit Services. The Annual Governance Report comprised of the Draft Annual Review against the Code of Corporate Governance for 2021. The Draft Annual Governance Statement for 2020/21 and the Code of Corporate Governance 2021/23.

Members were advised that review had been completed assessing the Council's position against the approved Code of Corporate Governance in order to demonstrate compliance, ongoing developments/ improvement and to prepare for the compilation of this year's Annual Governance Statement which is required, by the Accounts and Audit Regulations 2015 (as amended). The document was attached at Appendix 1 and incorporated comments received from the Senior Leadership Team and the Assistant Directors Delivery Group.

It was stated that the Draft Annual Governance Statement for 2020/21 which had been drawn up using the guidance contained within Delivering Good Governance in Local Government - Framework issued in 2016 was attached at Appendix 2 and incorporates comments received from the Senior Leadership Team and the Assistant Directors Delivery Group.

The Head of Risk Management and Audit Services reported that attached to the report was the Code of Corporate Governance 2021/23, the document covered a two year period as there was no scheduled update to the guidance.

**RESOLVED**

**That the report be noted and the following documents be approved:**

- (i) Draft Annual Review against the Code of Corporate Governance for 2020/21 at (Appendix 1).**
- (ii) Draft Annual Governance Statement for 2020/21 at (Appendix 2).**
- (iii) Code of Corporate Governance 2021/23 shown at (Appendix 3).**

**9. TREASURY MANAGEMENT OUTTURN REPORT 2020/21**

Consideration was given to a report of the Executive Member for Finance and Economic Growth / Director of Finance. The report set out the Treasury Management activities for the financial year 2020/21.

The Assistant Director for Finance explained that this was the Annual Report on Treasury Management for the financial year 2020/21. The report was in respect of both Tameside and the Greater Manchester Metropolitan Debt Administration Fund (GMMDAF).

It was reported that as investment interest rates were lower than external borrowing rates throughout the year, available cash reserves were used to fund internal borrowing on a temporary basis. This resulted in lower than anticipated borrowing costs, with an overall interest saving of £0.589m, due to a combination of strong investment returns and borrowing being taken up at a time of favourable interest rates.

In regards to Long Term Borrowing, the long-term debt of the Council reflected capital expenditure



financed by loans, which were yet to be repaid. Total borrowing at the start of the year was £141m. This increased to £151m by the end of the year following £10m of borrowing taken up in November 2020.

Members were advised of the activities during 2020/21, it was highlighted that as at 31 March 2021 the total investment portfolio was £94.3m. This consisted of £33.3m of Money Market Fund investments and £61m of fixed investments. The weighted average rate of the entire portfolio at 31 March was 0.54%.

It was explained that at the start of the financial year the Council set Prudential Indicators and limits in respect of Capital expenditure and borrowing. The outturn position for the Prudential Indicators were attached at Appendix A.

The report detailed that during 2020/21 the debt outstanding to the GMMDAF reduced by £19.518m and it was reported that the outstanding debt the debt would be fully repaid by 31 March 2022.

#### **RESOLVED**

- (i) That the Audit Panel note the treasury management activities undertaken on behalf of both Tameside MBC and the Greater Manchester Metropolitan Debt Administration Fund (GMMDAF) and;**
- (ii) Note the outturn position for the prudential indicators in Appendix A.**

#### **10. DRAFT STATEMENT OF ACCOUNTS 2020/21**

Consideration was given to a report of the Director of Finance, the report presented the draft Statement of Accounts for 2020/21. This report presented the draft Statement of Accounts for 2020/21. The draft accounts were subject to audit, with the audit due for completion and sign off before 30 September 2021. The audited statement of accounts would be presented to the Audit Panel at the September 2021 meeting for approval.

The Finance Business Partner detailed the headlines from the draft Statement of Accounts for 2020/21. It was reported that overall net assets of the Council had decreased by £110.050m mainly due to an increase in long term liabilities relating to Pensions.

It was explained that earmarked reserves had increased overall but this was only temporary. Balances at 31 March included significant sums of capital and COVID grant funding that had already been spent or committed in 2021/22.

Members were advised that there was a significant deficit on the Collection Fund due to additional COVID reliefs to Businesses. This deficit needed to be repaid from additional grant funding reflected in reserves at 31 March 2021.

It was stated that there were significant COVID grants transacted during 2020/21, in relation to the Collection Fund, Covid grants and grants received and administered on behalf of Government.

The Finance Business Partner explained that the Movement in Reserves Statement (MIRS) reconciled the movements on the usable and unusable reserves. This included the temporary increase in the earmarked reserves. The MIRS included School Balances, which were ring fenced, Capital Receipts, Grant Contributions and Unusual Reserves.

Members were advised that Note 1 reconciled the difference between what was reported to management and Members during the year and the deficit on the provision of services in the Comprehensive Income and Expenditure Statement. It was explained the £22.016m net additional expenditure in the CIES on an accounting basis included depreciation, unrealised gains and losses on the value of non-current assets, gains and losses on the disposal of assets and pension costs

on an IAS 19 basis.

Attached to the report at Appendix 1 was the overview of the form and content of the Councils financial statements and attached at Appendix 2 was the full financial statements, which included the statements for the Greater Manchester Pension Fund.

#### **RESOLVED**

**That the Panel note the draft Statement of Accounts and the timescales for completion of the audit.**

### **11. AUDIT PANEL FORWARD PLAN AND TRAINING**

Consideration was given to a report of the Director of Finance / Assistant Director of Finance. The report set out the updated forward plan and training programme for the Audit Panel for 2021/22 and 2022/23.

Members were advised that the terms of reference for the Audit Panel was listed in Appendix 1. The Chartered Institute of Public Finance and Accountancy (CIPFA) Position Statement on the role of the Audit Committee in Local Authorities set out the core functions of the Audit Committee. The Assistant Director for Finance detailed the core functions of the Audit Committee.

It was reported that to assist the Audit Panel with delivering its terms of reference, officers had prepared the updated work plan for 2021/22 and 2022/23. The work plan outlined in Appendix 2 set out the areas that should be considered by the Audit Panel and identified proposed training for the coming year. Members of the panel were asked to consider whether any additional items or training were required, with reference to the core functions listed above and the CIPFA Position Statement: Audit Committees in Local Authorities and Police 2018.

#### **RESOLVED**

- (i) That approval be given to the updated work programme, including training as set out in Appendix 2; and**
- (ii) That the Panel note the core functions outlined in Section 2 of the report and the CIPFA Position Statement: Audit Committees in Local Authorities and Police 2018 and consider whether any further training would be beneficial for the Audit Panel.**

### **12. PROGRESS REPORT ON RISK MANAGEMENT AND AUDIT ACTIVITIES - QUARTER 1 2021/22**

Consideration was given to a report of the Head of Risk Management and Audit Services. The report advised Members of the work undertaken by the risk Management and Audit Services for Quarter 1 of 2021/22 and to comment on the results.

The report detailed the key priorities for the Risk Management and Insurance team during 2021/22 together with a progress update to June 2021. Members were advised that the Audit Plan approved on 16 March 2021 covered the period April 2021 to March 2022 and totalled 1,665 Days. This was made up of 1,272 days on planned audits and 393 days on reactive fraud work/investigations. The Plan Days had been slightly redistributed as an audit in the Approved Plan was in the wrong Directorate and the Days Brought Forward from 2020/21 were slightly different to the split anticipated when the 2021/22 Plan was drafted in February 2021 and these changes are reflected in the Revised Plan 2021/22 column in Table 1.

It was stated that the Risk Management and Audit Team were continuing to work from home. The vacant Senior Auditor post had now been filled, however, the new starter only joined the team in the last week of June, which was later than anticipated when the Plan for 2021 was compiled. This would have an impact on the delivery of the plan and would need to be reviewed at the end of

Quarter 2 when the plan would be reassessed.

During the first quarter of the year, four Final Reports were issued in relation to systems and risk based audits. In addition to the Final Reports issued, four Draft Reports had been issued for management review and responses and these would be reported to the Panel in due course. In addition eight Post Audit Reviews were in progress which would be reported to the Panel at a future meeting.

It was reported that the review of Internal Audit reported to the Audit Panel in July 2021 highlighted that the service was fully compliant with the requirements of the Public Sector Internal Audit Standards (PSIAS), however, a few areas were identified where further development would improve the Audit Service and these have been added to the Service Development Plan for 2021/22.

In regards to irregularities and counter fraud work, there were a total of 53 investigations undertaken from April to June 2021, the majority of which were in relation to Covid-19 Business Support Grants.

The National Anti-Fraud Network Data and Intelligence Services (NAFN) during 2021-22 Q1, received a significant growth in intake across all request types. The most significant increase were for Investigatory Powers Act up 157% on Q1 last year and well in excess of the forecasted intake, DVLA requests were up 76% and Type B online requests up 42%.

#### **RESOLVED**

**That the report and the performance of the Service Unit for Quarter 1 of 2021/22 be noted.**

### **13. CORPORATE RISK REGISTER REVIEW JULY 2021**

Consideration was given to a report of the Director of Finance / Risk, Insurance and Information Governance Manager. The report summarised the Corporate Risk Register attached at Appendix 1 and the draft Risk Management Policy attached at Appendix 2.

It was explained that Risk owners, responsible Assistant Directors or Service Unit Managers, had assisted the Risk, Insurance and Information Governance Manager to review the Corporate Risks they had responsibility for. Review comments had been added to the risk register under Appendix 1 alongside each risk. Service delivery, working practices, and the Council's allocation of financial and staff resources continued to be influenced by the Covid-19 pandemic. This was illustrated by the risk scores still being at higher levels than prior to the March 2020 lockdown.

The Risk, Insurance and Information Governance Manager highlighted the key developments in the Corporate Risk Register. Members were advised that the analysis showed that there were a total of 10 Red risks across the register. Although this was a reduction from the 19 Red risks reported in May 2020, this still demonstrated the disruption caused by the pandemic when compared to the pre-Covid level of 4 Red risks in October 2019.

It was reported that Draft Risk Management Policy and Strategy attached at Appendix 2, included revised contents in line with the ISO3000:2018 Risk Management Standard, and guidance provided under the ALARM (Association of Local Authority Risk Managers) 'Risk Management Toolkit'. The Template was agreed by a working group which met prior to the Covid Pandemic and met the requirements of both the Council and the Tameside and Glossop Clinical Commissioning Group (CCG).

#### **RESOLVED**

- (i) That the Corporate Risk Register attached at Appendix 1 be noted; and**
- (ii) That the Draft Risk Management Policy and Strategy attached at Appendix 2 be approved.**

#### **14. INFORMATION GOVERNANCE REPORT QUARTER 1 2021/22**

Consideration was given to a report of the Director of Finance and Head of Risk Management and Audit Services. The report provided an update on Information Governance across the Council and presented key documents for approval.

Members were advised that the council had an Information Governance Framework in place which provided a suite of policies, procedures and guidelines to ensure compliance with the requirements of UK GDPR and the Data Protection Act 2018. Information Governance was governed by the Data Protection Officer (DPO) and the Senior Information Risk Owner (SIRO) and the Information Governance Group.

The report detailed that staff needed to be trained on a regular basis to ensure compliance with UK GDPR and the Council had met this requirement by mandating training for all staff who used and had access to data and emails. Information governance/data protection training using E-Learning had been rolled out in January 2020 and June 2021.

It was stated that the Council had a public Data Protection page on its website which detailed:-

- Privacy Notices – which provided details of how the Council handles personal data;
- Exercising Your Individual Rights in accordance with UK GDPR; and
- Information Governance Policy

It was explained that the Information Governance Group, chaired by the Data Protection Officer had considered four documents at recent meetings that needed to be approved by the Audit Panel. Consultation had taken place with the Information Governance Champions and feedback had been incorporated into the versions attached in Appendices 1 – 4.

#### **RESOLVED**

**That the report be noted and approval be given to the following:**

- (i) The Appropriate Policy attached at Appendix 1.**
- (ii) The Records Management Policy attached at Appendix 2.**
- (iii) The Personal Data Protection Procedure attached at Appendix 3; and**
- (iv) The Social Media Investigation/Internet Research Policy attached at Appendix 4.**

**CHAIR**

# Agenda Item 4.

- Report To:** AUDIT PANEL
- Date:** 28 September 2021
- Reporting Officer:** Kathy Roe – Director of Finance
- Subject:** 2021/22 CAPITAL MONITORING REPORT – AS AT MONTH 3
- Report Summary:** This is the first capital monitoring report for 2021/22, summarising the forecast outturn at 31 March 2022 based on the financial activity to 30 June 2021. The detail of this monitoring report is focused on the budget and forecast expenditure for fully approved projects in the 2021/22 financial year.
- Recommendations:** That Audit Panel be recommended to:
- (i) Note the forecast outturn position for 2021/22 as set out in **Appendix 1**.
  - (ii) **Approve** the re-profiling of budgets into 2022/23 as set out on page 4 of **Appendix 1**.
  - (iii) Note the funding position of the approved Capital Programme as set on page 9 of **Appendix 1**.
  - (iv) Note the changes to the Capital Programme as set out on page 10 in Appendix 1
  - (v) Note the updated Prudential Indicator position set out on pages 11-12 of Appendix 1, which was approved by Council in February 2021.
- Policy Implications:** Budget is allocated in accordance with Council Policy
- Financial Implications:** Available Corporate Funding for capital investment is currently forecast to be £24.318m, consisting of £8.908m remaining in the Capital Investment reserve plus £15.4m of forecast capital receipts. The current anticipated level of capital receipts is based on the disposal of surplus assets approved by Executive Cabinet in September 2020.

<b>Available Corporate Funding:</b>	£000s
Capital Reserves	£8,908
Anticipated Capital Receipts	£15,410
<b>Total</b>	<b>£24,318</b>
<b>Corporate funding committed to approved schemes:</b>	
2021/22 approved programme	£15,192
2022/23 approved programme	£294
Statutory Compliance earmarked pot	£499
<b>Total</b>	<b>£15,985</b>
<b>Balance of forecast funding available</b>	<b>£8,333</b>

The current approved capital investment programme requires a minimum of £15.985m of capital receipts or reserves. Any additional priority schemes that are approved by Executive Cabinet will increase the amount of corporate funding needed for the capital programme.

After commitments in the approved programme, there is a forecast balance of £8.333m for other priority capital investment. Earmarked schemes previously included on the capital programme (and not

reflected in the figures above) exceeded £40m. With the exception of statutory compliance, all earmarked schemes have now been removed from the programme whilst a review and refresh of Capital Investment proposals is undertaken.

Because demand for capital resources exceeds availability, it is essential that those leading projects ensure that the management of each scheme is able to deliver them on plan and within the allocated budget.

Close monitoring of capital expenditure on each scheme and the resources available to fund capital expenditure is essential and is an integral part of the financial planning process. We continue to experience significant delays to a number of projects, resulting in slippage in the programme.

There is very limited contingency funding set aside for capital schemes, and any significant variation in capital expenditure and resources, particularly the delivery of capital receipts, will have implications for future revenue budgets or the viability of future capital schemes.

**Legal Implications:  
(Authorised by the  
Borough Solicitor)**

It is a statutory requirement for the Council to set a balanced budget. It is vital that the capital expenditure position is regularly monitored so as to maintain a balanced budget and ensure that the priorities of the Council are being delivered.

If there are insufficient capital receipts responsible councils should review its capital programme to ensure that expenditure doesn't exceed the available resources. This exercise has been undertaken with Members.

**Risk Management:**

Associated details are specified within the presentation.

Failure to properly manage and monitor the Strategic Commission's budgets will lead to service failure and a loss of public confidence. Expenditure in excess of budgeted resources is likely to result in a call on Council reserves, which will reduce the resources available for future investment. The use and reliance on one off measures to balance the budget is not sustainable and makes it more difficult in future years to recover the budget position.

**Background Papers:**

Background papers relating to this report can be inspected by contacting Caroline Barlow, Assistant Director of Finance, Tameside Metropolitan Borough Council by:



Telephone: 0161 342 5584



e-mail: [caroline.barlow@tameside.gov.uk](mailto:caroline.barlow@tameside.gov.uk)

## **1. BACKGROUND**

- 1.1 This is the first capital monitoring report for 2021/22, summarising the forecast outturn at 31 March 2022 based on the financial activity to 30 June 2021. The detail of this monitoring report is focused on the budget and forecast expenditure for fully approved projects in the 2021/22 financial year.

## **2. CAPITAL PROGRAMME SUMMARY**

- 2.1 The approved budget for 2021/22 is £68.234m (after re-profiling approved at Outturn) and current forecast for the financial year is £66.123m. There are additional schemes that have been identified as a priority for the Council, and where available, capital resource has been earmarked against these schemes, which will be added to the Capital Programme and future detailed monitoring reports once satisfactory business cases have been approved by Executive Cabinet.
- 2.2 The current forecast is for service areas to have spent £66.123m on capital investment in 2021/22, which is £2.111m less than the current capital budget for the year. This variation is spread across a number of areas, and is made up of a number of over/underspends on a number of specific schemes (£1.848m) less the re-profiling of expenditure in some other areas (£0.263m).
- 2.3 Detailed capital update reports for each Directorate area are included on the agenda of the Strategic Planning and Capital Monitoring Panel (SPCMP). This report provides a summary of the financial position against the overall programme but further details on scheme delivery can be found in the Directorate reports to Strategic Planning and Capital Monitoring Panel.

## **3. RECOMMENDATIONS**

- 3.1 As stated on the front cover of the report.

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## P3 2021/22 Capital Monitoring



# 2021/22 P3 Capital Monitoring Report

## INTRODUCTION

This is the first capital monitoring report for 2021/22, summarising the forecast outturn at 31 March 2022 based on the financial activity to 30 June 2021.

The detail of this monitoring report is focused on the budget and forecast expenditure for fully approved projects in the 2021/22 financial year. The approved budget for 2021/22 is £68.234m (after re-profiling approved at Outturn) and current forecast for the financial year is £66.131m. There are additional schemes that have been identified as a priority for the Council, and, where available, capital resource has been earmarked against these schemes, which will be added to the Capital Programme and future detailed monitoring reports once satisfactory business cases have been approved by Executive Cabinet.

## SUMMARY

Table 1 on the next slide provides a high level summary of capital expenditure by service area. The current forecast is for service areas to have spent £66.131m on capital investment in 2021/22, which is £2.103m less than the current capital budget for the year. This variation is spread across a number of areas, and is made up of a number of over/underspends on a number of specific schemes (£1.840m) less the re-profiling of expenditure in some other areas (£0.263m).

Table 2 shows proposed re-profiling of £0.263m of budgets into 2022/23 due to delays across a number of schemes.

Table 3 shows the budgeted resources funding the 2021/22 capital projects by service area. The final resourcing structure will be determined by the Director of Finance, making the best use of resources available at the end of the financial year as part of the year end financing decisions.

Detailed capital update reports for each Directorate area are included on the agenda of the Strategic Planning and Capital Monitoring Panel (SPCMP). This report provides a summary of the financial position against the overall programme but further details on scheme delivery can be found in the Directorate reports to SPCMP.

# 2021/22 P3 Capital Monitoring Report

	2021/22 Budget	Actual to 30 June 2021	Projected 2021/22 Outturn	Projected Outturn Variation	P3 Slippage
	£000	£000	£000	£000	£000
<b>Growth (Appendix 4A)</b>					
<b>Investment &amp; Development</b>	14,705	1,176	14,765	(60)	0
<b>Corporate Landlord</b>	2,500	147	2,700	(200)	0
<b>Estates</b>	103	0	103	0	0
<b>Vision Tameside</b>	1,008	341	1,008	0	0
<b>Operations and Neighbourhoods (Appendix 4B)</b>					
<b>Engineers</b>	15,123	598	13,145	1,978	0
<b>Environmental Services</b>	2,612	178	2,612	0	0
<b>Transport (Fleet)</b>	292	170	170	122	(165)
<b>Stronger Communities</b>	16	0	16	0	0
<b>Children's (Appendix 4C)</b>					
<b>Education</b>	27,460	970	27,460	0	0
<b>Children</b>	445	22	449	(4)	0
<b>Finance &amp; IT (Appendix 4D)</b>					
<b>Digital Tameside</b>	425	18	256	169	0
<b>Population Health (Appendix 4E)</b>					
<b>Active Tameside</b>	881	679	881	0	0
<b>Adults (Appendix 4F)</b>					
<b>Adults</b>	2,664	269	2,566	98	(98)
<b>Total</b>	<b>68,234</b>	<b>4,568</b>	<b>66,131</b>	<b>2,101</b>	<b>(263)</b>

**Table 1: Capital Outturn Statement 2021/22**

The current forecast is for service areas to have spent £66.131m on capital investment in 2021/22, which is £2.101m less than the current capital budget for the year. This variation is spread across directorate, and is made up of a number of over/underspends on various schemes (£1.840m) less the re-profiling of expenditure in some other areas (£0.263m).

# 2021/22 P3 Re-Profiling

**Table 2: Re-profiling requested into 2022/23**

	2021/22 Re-profile Q1
	£000
<b>Growth</b>	
Investment & Development	0
Corporate Landlord	0
Estates	0
Vision Tameside	0
<b>Operations and Neighbourhoods</b>	
Engineering Services	0
Environmental Services	0
Transport	165
Stronger Communities	0
<b>Children's</b>	
Education	0
Children	0
<b>Finance &amp; IT</b>	
Digital Tameside	0
<b>Population Health</b>	
Active Tameside	0
<b>Adults</b>	
Adults	98
<b>Total</b>	<b>263</b>

## RE-PROFILING

Proposed re-profiling of £0.263m includes:

### Transport:

- An order has been raised for the purchase of an additional gully cleansing vehicle . The vehicle will not be delivered and paid for until the next financial year.

### Adults:

- Housing Assistance Plans have been on hold due to Covid restrictions over the past year. Work is beginning to resume but due to the delays, some of the current planned work will shift into 22/23 financial year.

# 2021/22 P3 Budgeted Capital Financing

**Table 3: Budgeted Capital Financing 2021/22**

The final resourcing structure will be determined by the Director of Finance, making the best use of resources available at the end of the financial year as part of the year end financing decisions.

Budgeted Financing for 2021/22	Grants and Contributions	Revenue Contributions	Prudential Borrowing	Reserves & Receipts	Total
	£000	£000	£000	£000	£000
<b>Growth</b>					-
Investment and Development	11,281	0	0	3,424	14,705
Corporate Landlord	2,500	0	0	0	2,500
Estates	0	0	0	103	103
Vision Tameside	0	0	0	1,008	1,008
<b>Operations and Neighbourhoods</b>					
Engineers	8,209	0	0	6,914	15,123
Environmental Services	261	0	0	2,351	2,612
Transport	0	165	127	0	292
Stronger Communities	0	0	0	16	16
<b>Children</b>					
Education	27,460	0	0	0	27,460
Children	0	0	0	445	445
<b>Finance</b>					
Digital Tameside	0	0	344	81	425
<b>Population Health</b>					
Active Tameside	0	0	31	850	881
<b>Adults</b>					
Adults	2,664	0	0	0	2,664
<b>Total</b>	<b>52,375</b>	<b>165</b>	<b>502</b>	<b>15,192</b>	<b>68,234</b>

# Programme Summary – Before Re-profiling

TOTAL APPROVED CAPITAL PROGRAMME- JUNE 2021				
	2021/22 Budget (Approved) £000	2021/22 Projected Outturn £000	2022/23 Budget (Approved) £000	2023/24 Budget (Approved) £000
<b>Growth</b>				
Investment & Development	14,705	14,765	606	0
Corporate Landlord Estates	2,500	2,700	0	0
Vision Tameside	103	103	0	0
	1,008	1,008	0	0
<b>Operations and Neighbourhoods</b>				
Engineering Services	15,123	13,145	0	0
Environmental Services	2,612	2,612	0	0
Transport	292	170	0	0
Stronger Communities	16	16	0	0
<b>Children's</b>				
Education	27,460	27,460	6,348	0
Children's	445	449	0	0
<b>Finance &amp; IT</b>				
Digital Tameside	425	256	0	0
<b>Population Health</b>				
Active Tameside	881	881	0	0
<b>Adults</b>				
Adults	2,664	2,566	0	0
<b>Total</b>	<b>68,234</b>	<b>66,131</b>	<b>6,954</b>	<b>0</b>

Services are forecasting to have spent £66.131m on capital investment in 2021/22, which is £2.103m less than the current capital budget for the year.

Re-profiled budgets are shown on the following page.

# Programme Summary- After Re-profiling

TOTAL APPROVED CAPITAL PROGRAMME- JUNE 2021				
	2021/22 Budget (Approved) £000	2021/22 Projected Outturn £000	2022/23 Budget (Approved) £000	2023/24 Budget (Approved) £000
<b>Growth</b>				
Investment & Development	14,705	14,765	606	0
Corporate Landlord Estates	2,500	2,700	0	0
Vision Tameside	103	103	0	0
	1,008	1,008	0	0
<b>Operations and Neighbourhoods</b>				
Engineering Services	15,123	13,145	0	0
Environmental Services	2,612	2,612	0	0
Transport	127	170	165	0
Stronger Communities	16	16	0	0
<b>Children's</b>				
Education	27,460	27,460	6,348	0
Children's	445	449	0	0
<b>Finance &amp; IT</b>				
Digital Tameside	425	256	0	0
<b>Population Health</b>				
Active Tameside	881	881	0	0
<b>Adults</b>				
Adults	2,566	2,566	98	0
<b>Total</b>	<b>67,971</b>	<b>66,131</b>	<b>7,217</b>	<b>0</b>

After re-profiling the total approved capital programme for 21/22 will be £67.971 and 22/23 will be £7.217 .The approved programme does not include any previously earmarked schemes which have not been subject to Executive Cabinet approval.

As reported in the 2020/21 Capital Reports, approval will be sought for the following earmarked scheme in coming months:

- £0.499m Statutory Compliance (Corporate Landlord)

If approval is given by Executive Cabinet, it is expected that this scheme will fall into the 21/22 financial year.

# Financing from Capital Receipts and Reserves

The current anticipated level of capital receipts of £15.4m is based on the disposal of surplus assets approved by Executive Cabinet in September 2020. The current approved capital investment programme requires a minimum of £15.985m of capital receipts or reserves.

Any additional priority earmarked schemes that are approved by Executive Cabinet will increase the amount of corporate funding needed for the capital programme.

## Forecast Corporate Funding:

Capital Reserves	£8,908
Anticipated Capital Receipts	£15,410
<b>Total</b>	<b>£24,318</b>

## Corporate Funding committed to approved schemes:

2021/22 approved programme	£15,192
2022-23 approved programme	£294
Statutory Compliance earmarked pot	£499
<b>Total</b>	<b>£15,985</b>
<b>Balance of forecast funding available</b>	<b>£8,333</b>

Earmarked schemes previously included on the capital programme (and not reflected in the figures above) exceeded £40m. With the exception of Statutory Compliance, all earmarked schemes have now been removed from the programme whilst a review and refresh of the Capital Investment proposals is undertaken.



# Budgeted Financing for Future Years Approved Schemes

Budgeted Financing for 2022/23	Grants and Contributions	Revenue Contributions	Prudential Borrowing	Reserves & Receipts	Total
	£000	£000	£000	£000	£000
<b>Growth</b>					-
Investment and Development	0	312	0	294	606
Corporate Landlord	0	0	0	0	0
Vision Tameside	0	0	0	0	0
Estates	0	0	0	0	0
<b>Operations and Neighbourhoods</b>					
Engineers	0	0	0	0	0
Environmental Services	0	0	0	0	0
Transport	0	0	0	0	0
Stronger Communities	0	0	0	0	0
<b>Children</b>					
Education	6,348	0	0	0	6,348
Children	0	0	0	0	0
<b>Finance</b>					
Digital Tameside	0	0	0	0	0
<b>Population Health</b>					
Active Tameside	0	0	0	0	0
<b>Adults</b>					
Adults	0	0	0	0	0
<b>Total</b>	<b>6,348</b>	<b>312</b>	<b>0</b>	<b>294</b>	<b>6,954</b>

# Programme Changes & Summary

Changes to the Capital Programme	2021/22	2022/23	2023/24	Total
	£000	£000	£000	£000
<b>Opening 2021/22 Approved Capital Programme</b>	<b>43,668</b>	<b>606</b>	<b>0</b>	<b>44,195</b>
2020/21 Re-profiling to 21/22	4,091			4,091
<b>Changes per Exec Decision 14 April 2021</b>				
- Public Sector Decarbonisation (New Budget, Grant Funding)	2,239			2,239
Other Changes				
- Engineers Tameside Public Realm (Retrospective Funding switch, Grant Funded)	(624)			(624)
- Engineers 21/22 Highways Maintenance Grant (New Budget, Grant Funding. Approved GMCA 25/06/21. Executive Cabinet 28 July 21)	2,415			2,415
- Statutory Compliance Budget Correction	(79)			
- Adults Disabled Facilities 21/22 Grant (New Budget, Grant Funding Executive Cabinet 28 July 21)	1,359			1,359
- Education Devolved Formula Capital Grant (New Budget, Grant Funding)	337			337
- Education Basic Need Grant ( New Budget, Grant Funding)	12,232	6,348		12,232
- Education School Condition Allocation Grant (New Budget, Grant Funding)	1,328			1,328
- Education High Needs Provision Grant (New Budget, Grant Funding)	1,223			1,223
- Adults Occupational Therapist - Equipment Review (New Budget, Grant Funding, Executive Cabinet 28 July 21)	46			46
<b>Period 3 Fully Approved Capital Programme</b>	<b>68,234</b>	<b>606</b>	<b>0</b>	<b>68,841</b>

# Prudential Indicators

	Limit	Actual	Amount within limit
	£000s	£000s	£000s
Operational Boundary for External Debt	220,710	151,160	(69,550)
Authorised Limit for External Debt	240,710	151,160	(89,550)

- The Authorised Limit for External Debt sets the maximum level of external borrowing on a gross basis (i.e. excluding investments) for the Council.
- The operational boundary for External Debt comprises the Council's existing debt plus the most likely estimate of capital expenditure/financing for the year. It excludes any projections for cash flow movements. Unlike the authorised limit breaches of the operational boundary (due to cash flow movements) are allowed during the year as long as they are not sustained over a period of time.
- These limits include provision for borrowing in advance of the Council's requirement for future capital expenditure. This may be carried out if it is thought to be financially advantageous to the Council.

	Limit	Actual	Amount within limit
	£000s	£000s	£000s
Upper Limit for fixed	199,373	62,134	(169,794)
Upper Limit for variable	66,458	(105,075)	(171,533)

- These limits are in respect of the Council's exposure to the effects of changes in interest rates.
- The limits reflect the net amounts of fixed/variable rate debt (i.e. fixed/variable loans less fixed/variable investments). These indicators allow the Council to manage the extent to which it is exposed to changes in interest rates.

	Limit	Actual	Amount within limit
	£000s	£000s	£000s
Capital Financing Requirement	199,373	199,373	-

- The Capital Financing Requirement (CFR) measures the Council's underlying need to borrow for capital purposes, i.e. its borrowing requirement. The CFR is the amount of capital expenditure that has not yet been financed by capital receipts, capital grants or contributions from revenue.
- The CFR increases by the value of capital expenditure not immediately financed, (i.e. borrowing) and is reduced by the annual Minimum Revenue Provision for the repayment of debt.

# Prudential Indicators

	Limit	Actual	Amount within limit
	£000s	£000s	£000s
Capital expenditure	68,819	4,568	(64,351)

- This is the estimate of the total capital expenditure to be incurred.

Gross borrowing and the capital financing requirement	CFR @ 31/03/20 + increase years 1,2,3	Gross borrowing	Amount within limit
	£000s	£000s	£000s
	199,373	151,160	(48,213)

- To ensure that medium term debt will only be for capital purposes, the Council will ensure that the gross external borrowing does not, except in the short term, exceed the total of the capital financing requirement (CFR).

Maturity structure for borrowing 2020/21		
Fixed rate		
Duration	Limit	Actual
Under 12 months	0% to 15%	6.87%
12 months and within 24 months	0% to 15%	0.81%
24 months and within 5 years	0% to 30%	2.25%
5 years and within 10 years	0% to 40%	2.35%
10 years and above	50% to 100%	87.73%

- These limits set out the amount of fixed rate borrowing maturing in each period expressed as a percentage of total fixed rate borrowing. Future borrowing will normally be for periods in excess of 10 years, although if longer term interest rates become excessive, shorter term borrowing may be used. Given the low current long term interest rates, it is felt it is acceptable to have a long maturity debt profile.

# Appendix 4A - Growth

Development & Investment Capital Programme							Re-profiled Budgets	
Capital Scheme	2021/22 Budget £000	Future Year Budgets £000	2021/22 Actual to Date £000	2021/22 Projected Outturn £000	2021/22 Projected Outturn Variation £000	Re-profiling to be approved £000	Re-profiled Budgets 2021/22 £000	Future Year Budgets £000
Ashton Town Hall	198	0	14	198	0	0	198	0
Stalybridge HAZ	1,944	606	0	1,944	0	0	1,944	606
Ladysmith Cricket Club	40	0	0	40	0	0	40	0
Droylsden Library Relocation	1,544	0	356	1,544	0	0	1,544	0
Demolition of former Two Trees School	377	0	287	437	(60)	0	377	0
Denton Pool Demolition	242	0	168	242	0	0	242	0
Longlands Mill	21	0	0	21	0	0	21	0
Godley Garden Village	9,280	0	67	9,280	0	0	9,280	0
Hattersley Station Passenger Facilities	561	0	0	561	0	0	561	0
Ashton Old Baths - Phase 3	498	0	235	498	0	0	498	0
<b>Total</b>	<b>14,705</b>	<b>606</b>	<b>1,128</b>	<b>14,765</b>	<b>(60)</b>	<b>0</b>	<b>14,705</b>	<b>606</b>

Estates Capital Programme							Re-profiled Budgets	
Capital Scheme	2021/22 Budget £000	Future Year Budgets £000	2021/22 Actual to Date £000	2021/22 Projected Outturn £000	2021/22 Projected Outturn Variation £000	Re-profiling to be approved £000	Re-profiled Budgets 2021/22 £000	Future Year Budgets £000
Mottram Showground (OPF)	103	0	0	103	0	0	103	0
<b>Total</b>	<b>103</b>	<b>0</b>	<b>0</b>	<b>103</b>	<b>0</b>	<b>0</b>	<b>103</b>	<b>0</b>

# Appendix 4A - Growth

Corporate Landlord Capital Programme							Re-profiled Budgets	
Capital Scheme	2021/22 Budget £000	Future Year Budgets £000	2021/22 Actual to Date £000	2021/22 Projected Outturn £000	2021/22 Projected Outturn Variation £000	Re-profiling to be approved £000	Re-profiled Budgets 2021/22 £000	Future Year Budgets £000
Public Sector Decarbonisation	2,239	0	32	2,284	(45)	0	2,239	0
Retrofit Basic Measures	261	0	0	261	0	0	261	0
Statutory Compliance	0	0	155	155	(155)	0	0	0
<b>Total</b>	<b>2,500</b>	<b>0</b>	<b>187</b>	<b>2,700</b>	<b>(200)</b>	<b>0</b>	<b>2,500</b>	<b>0</b>

Vision Tameside Capital Programme							Re-profiled Budgets	
Capital Scheme	2021/22 Budget £000	Future Year Budgets £000	2021/22 Actual to Date £000	2021/22 Projected Outturn £000	2021/22 Projected Outturn Variation £000	Re-profiling to be approved £000	Re-profiled Budgets 2021/22 £000	Future Year Budgets £000
Tameside One Void Detection	1,008	0	341	1,008	0	0	1,008	0
<b>Total</b>	<b>1,008</b>	<b>0</b>	<b>341</b>	<b>1,008</b>	<b>0</b>	<b>0</b>	<b>1,008</b>	<b>0</b>

# Appendix 4B - Operations & Neighbourhoods

Engineers Capital Programme							Re-profiled Budgets	
Capital Scheme	2021/22 Budget £000	Future Year Budgets £000	2021/22 Actual to Date £000	2021/22 Projected Outturn £000	2021/22 Projected Outturn Variation £000	Re-profiling to be approved £000	Re-profiled Budgets 2021/22 £000	Future Year Budgets £000
MCF, Walking , Cycling & Other	4,102	0	21	2,124	1,978	0	4,102	0
Tameside Public Realm	4,951	0	1	4951	0	0	4,951	0
Bridges, Structures & Inspections	525	0	11	525	0	0	525	0
Other Highways & Town Capital	365	0	10	365	0	0	365	0
Street Lighting	2,476	0	435	2476	0	0	2,476	0
Safer Roads grant fund	75	0	0	75	0	0	75	0
Principal Highways & Town Capital	(148)	0	0	(148)	0	0	(148)	0
Flood Prevention & Resilience	362	0	4	362	0	0	362	0
21-22 Highway Maintenance grant	2,415	0	116	2,415	0	0	2,415	0
<b>Total</b>	<b>15,123</b>	<b>0</b>	<b>598</b>	<b>13,145</b>	<b>1,978</b>	<b>0</b>	<b>15,123</b>	<b>0</b>

## Walking & Cycling Schemes- Hyde to Mottram – Projected Outturn Variation (£1.978m)

The capital programme had an approved budget of £1.9m for this scheme, fully funded by the Highways England grant. Highways England have requested that the scheme be paused. Costs incurred to date for scheme development have been claimed . A final invoice for works completed to 31 March 2021 is being finalised. The grant is now timed out. To continue with the scheme the grant conditions would need to be updated with a revised timetable for completion of the related works.

## Walking & Cycling Schemes - MCF COVID – Projected Outturn Variation (£0.162m)

The value of the grant was £0.500m with a deadline for draw down of 31 March 2021. The funding timescales for bidding and delivering the schemes were extremely challenging. A final claim was submitted to Transport for Greater Manchester (TfGM) at the end of March 2021 for the value of £0.338m

# Appendix 4B - Operations & Neighbourhoods

Transport Capital Programme							Re-profiled Budgets	
Capital Scheme	2021/22 Budget £000	Future Year Budgets £000	2021/22 Actual to Date £000	2021/22 Projected Outturn £000	2021/22 Projected Outturn Variation £000	Re-profiling to be approved £000	Re-profiled Budgets 2021/22 £000	Future Year Budgets £000
Fleet Replacement 20/21 - 21 Vehicles	127	0	170	170	(43)	0	127	0
Gully Cleaning Vehicle	165	0	0	0	165	(165)	0	165
<b>Total</b>	<b>292</b>	<b>0</b>	<b>170</b>	<b>170</b>	<b>122</b>	<b>(165)</b>	<b>127</b>	<b>165</b>

## Gully Cleaning Vehicle – Re-profiling (£0.165m)

An order has been raised for the purchase of an additional gully cleansing vehicle . The vehicle will not be delivered and paid for until the next financial year.



# Appendix 4B - Operations & Neighbourhoods

Environmental Services Capital Programme							Re-profiled Budgets	
Capital Scheme	2021/22 Budget £000	Future Year Budgets £000	2021/22 Actual to Date £000	2021/22 Projected Outturn £000	2021/22 Projected Outturn Variation £000	Re-profiling to be approved £000	Re-profiled Budgets 2021/22 £000	Future Year Budgets £000
Cemeteries and Crematoria	1,875	0	174	1,875	0	0	1,875	0
Childrens Playground Facilities	424	0	3	424	0	0	424	0
Greenspace	261	0	2	261	0	0	261	0
Fairlea, Denton & Greenside Lane, Droylsden	52	0	0	52	0	0	52	0
<b>Total</b>	<b>2,612</b>	<b>0</b>	<b>178</b>	<b>2,612</b>	<b>0</b>	<b>0</b>	<b>2,612</b>	<b>0</b>

Stronger Communities Capital Programme							Re-profiled Budgets	
Capital Scheme	2021/22 Budget £000	Future Year Budgets £000	2021/22 Actual to Date £000	2021/22 Projected Outturn £000	2021/22 Projected Outturn Variation £000	Re-profiling to be approved £000	Re-profiled Budgets 2021/22 £000	Future Year Budgets £000
Libraries for 21st Century	16	0	0	16	0	0	16	0
<b>Total</b>	<b>16</b>	<b>0</b>	<b>0</b>	<b>16</b>	<b>0</b>	<b>0</b>	<b>16</b>	<b>0</b>

# Appendix 4C - Education

Education Capital Programme							Re-profiled Budgets	
Capital Scheme	2021/22 Budget £000	Future Year Budgets £000	2021/22 Actual to Date £000	2021/22 Projected Outturn £000	2021/22 Projected Outturn Variation £000	Re-profiling to be approved £000	Re-profiled Budgets 2021/22 £000	Future Year Budgets £000
Secondary Schools	6,326	0	33	6,459	-133	0	6,326	0
Primary Schools	5,898	0	928	5,890	8	0	5,898	0
School Minor Works	197	0	-2	189	8	0	197	0
Devolved Formula Capital	648	0	11	648	0	0	648	0
Unallocated Basic Need	11,177	6,348	0	11,044	133	0	11,177	6,348
Unallocated School Condition Grant	1,383	0	0	1,399	-16	0	1,383	0
Unallocated Health Pupil Capital	0	0	0	0	0	0	0	0
Unallocated Special Provision Capital	315	0	0	315	0	0	315	0
Unallocated Short Breaks	88	0	0	88	0	0	88	0
Unallocated 2yo Entitlement	155	0	0	155	0	0	155	0
Unallocated High Need Provision	1,223	0	0	1,223	0	0	1,223	0
Unallocated Developer Contribution	50	0	0	50	0	0	50	0
<b>Total</b>	<b>27,460</b>	<b>6,348</b>	<b>970</b>	<b>27,460</b>	<b>0</b>	<b>0</b>	<b>27,460</b>	<b>6,348</b>

# Appendix 4C – Children’s Social Care

Children’s Capital Programme							Re-profiled Budgets	
Capital Scheme	2021/22 Budget £000	Future Year Budgets £000	2021/22 Actual to Date £000	2021/22 Projected Outturn £000	2021/22 Projected Outturn Variation £000	Re-profiling to be approved £000	Re-profiled Budgets 2021/22 £000	Future Year Budgets £000
Childrens Assessment Centre	397	0	1	397	0	0	397	0
St Lawrence Road	48	0	21	52	(4)	0	48	0
<b>Total</b>	<b>445</b>	<b>0</b>	<b>22</b>	<b>449</b>	<b>(4)</b>	<b>0</b>	<b>445</b>	<b>0</b>

# Appendix 4D - Finance & IT

Digital Tameside Capital Programme							Re-profiled Budgets	
Capital Scheme	2021/22 Budget £000	Future Year Budgets £000	2021/22 Actual to Date £000	2021/22 Projected Outturn £000	2021/22 Projected Outturn Variation £000	Re-profiling to be approved £000	Re-profiled Budgets 2021/22 £000	Future Year Budgets £000
Digital by Design	20	0	0	20	0	0	20	0
Tameside Digital Infrastructure	61	0	10	61	0	0	61	0
Microsoft Office & Server licencing	344	0	8	175	169	0	344	0
<b>Total</b>	<b>425</b>	<b>0</b>	<b>18</b>	<b>256</b>	<b>169</b>	<b>0</b>	<b>425</b>	<b>0</b>

# Appendix 4E – Population Health

Population Health Capital Programme							Re-profiled Budgets	
Capital Scheme	2021/22 Budget £000	Future Year Budgets £000	2021/22 Actual to Date £000	2021/22 Projected Outturn £000	2021/22 Projected Outturn Variation £000	Re-profiling to be approved £000	Re-profiled Budgets 2021/22 £000	Future Year Budgets £000
Extension to Hyde Leisure Pool	881	0	636	838	43	0	881	0
New Aquatic Centre	0	0	43	43	(43)	0	0	0
<b>Total</b>	<b>881</b>	<b>0</b>	<b>679</b>	<b>881</b>	<b>0</b>	<b>0</b>	<b>881</b>	<b>0</b>

# Appendix 4F - Adults

Adults Capital Programme							Re-profiled Budgets	
Capital Scheme	2021/22 Budget £000	Future Year Budgets £000	2021/22 Actual to Date £000	2021/22 Projected Outturn £000	2021/22 Projected Outturn Variation £000	Re-profiling to be approved £000	Re-profiled Budgets 2021/22 £000	Future Year Budgets £000
Disabled Facilities Grant	2,000	0	221	2,000	0	0	2,000	0
Occupational Therapist - Equipment Review	46	0	0	46	0	0	46	0
Housing Assistance	178	0	5	80	98	(98)	80	98
Moving With Dignity	190	0	42	190	0	0	190	0
Disability Assessment Centre	250	0	0	250	0	0	250	0
<b>Total</b>	<b>2,664</b>	<b>0</b>	<b>269</b>	<b>2,566</b>	<b>98</b>	<b>(98)</b>	<b>2,566</b>	<b>98</b>

**Report To:** AUDIT PANEL

**Date:** 28 September 2021

**Reporting Officer:** Kathy Roe – Director of Finance

**Subject:** **STRATEGIC COMMISSION AND NHS TAMESIDE AND GLOSSOP INTEGRATED CARE FOUNDATION TRUST FINANCE REPORT**  
**CONSOLIDATED 2021/22 REVENUE MONITORING STATEMENT AT 30 JUNE 2021**

**Report Summary:** This is the second financial monitoring report for the 2021/22 financial year, reflecting actual expenditure to 30 June 2021 and current forecasts to 31 March 2022.

In the context of the on-going Covid-19 pandemic and the national restructuring exercise in the NHS, the forecasts have been prepared using the best information available, but is based on a number of assumptions which will inevitably evolve over the remainder of the financial year. However, indicative CCG budgets have been prepared for 2021-22 which combined with the 2021-22 Council budgets inform the 2021-22 Integrated Commissioning Fund.

Forecasts for the Council cover the period to 31 March 2022, while CCG forecasts only cover the first 6 months of the year in line with confirmed allocations as part of some ongoing NHS national “command and control” procedures.

Council Budgets are facing significant pressures which are not directly related to the COVID-19 pandemic, with significant forecast overspends in Adults and Children’s Social Care being the main contributors to a net forecast overspend of £6.850m. This position is after taking account of forecast underspends in some areas, and additional COVID related income in excess of forecast COVID costs. There is an underlying forecast ‘Non-COVID’ deficit of £8.238m.

The CCG is reporting a forecast overspend of £519k, £320k of this relates to YTD Hospital Discharge Programme (HDP) expenses which will be refunded under COVID protocols. The £519k represents the full forecast for HDP. This is effectively a net breakeven position once reimbursement has been transacted in full.

**Recommendations:** That the Audit Panel be recommended to:

- (i) Note the forecast outturn position and associated risks for 2021/22 as set out in **Appendix 1** and detail for Council budgets as set out in **Appendix 2**.
- (ii) Note the reserve transfers set out on pages 27-28 of **Appendix 2**.

**Policy Implications:** Budget is allocated in accordance with Council/CCG Policy

**Financial Implications:** The Council set a balanced budget for 2021/22 but this included £8.930m of savings and significant one-off funding from COVID related grants and additional one year Government funding. At the

**(Authorised by the Section 151 Officer & Chief Finance Officer)**

time of setting the 21/22 budget the MTFP forecast a £14m budget gap for 2022/23. This forecast gap assumes that planned savings are delivered in 2021/22, and that additional planned savings for 2022/23 in respect of service transformation are delivered, along with reduced expenditure on Children's Social Care.

Despite this, a significant pressure is currently forecast for 2021/22, which will need to be addressed within this financial year. A new financial turnaround process is being implemented across all budget areas to address financial pressures on a recurrent basis.

With the outbreak of COVID-19 last year, emergency planning procedures were instigated by NHSE and a national 'command and control' financial framework was introduced. While some national controls have been relaxed over time, normal NHS financial operating procedures have still not yet been fully reintroduced.

A financial envelope for the first 6 months of the year has been agreed at a Greater Manchester level, from which the CCG has an allocation. Nationally calculated contract values remain in place, while the CCG are still able to claim top up payments for vaccination related costs and for the Hospital Discharge Programme. While an overspend is currently being reported, this relates to reimbursable COVID expenses for which we should receive a future allocation increase.

It should be noted that the Integrated Commissioning Fund (ICF) for the Strategic Commission is bound by the terms within the Section 75 and associated Financial Framework agreements.

**Legal Implications:  
(Authorised by the Borough Solicitor)**

A sound budget is essential to ensure effective financial control in any organisation and the preparation of the annual budget is a key activity at every council.

Every council must have a balanced and robust budget for the forthcoming financial year and also a 'medium term financial strategy (MTFS). This projects forward likely income and expenditure over at least three years. The MTFS ought to be consistent with the council's work plans and strategies, particularly the corporate plan. Due to income constraints and the pressure on service expenditure through increased demand and inflation, many councils find that their MTFS estimates that projected expenditure will be higher than projected income. This is known as a budget gap.

Whilst such budget gaps are common in years two-three of the MTFS, the requirement to approve a balanced and robust budget for the immediate forthcoming year means that efforts need to be made to ensure that any such budget gap is closed. This is achieved by making attempts to reduce expenditure and/or increase income.

In challenging financial times it is tempting to use reserves to maintain day-to-day spending. However reserves by their very nature can only be spent once and so can never be the answer to long-term funding problems. Reserves can be used to buy the council time to consider how best to make efficiency savings and can also be used to 'smooth' any uneven pattern in the need to make savings.



Given the transition of the legal status of the CCG it will be important that both organisations are able to demonstrate absolute transparency in relation to his budgets and more particularly any integrated spend.

**Risk Management:**

Associated details are specified within the presentation.

Failure to properly manage and monitor the Strategic Commission's budgets will lead to service failure and a loss of public confidence. Expenditure in excess of budgeted resources is likely to result in a call on Council reserves, which will reduce the resources available for future investment. The use and reliance on one off measures to balance the budget is not sustainable and makes it more difficult in future years to recover the budget position.

**Background Papers:**

Background papers relating to this report can be inspected by contacting :

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## 1. BACKGROUND

- 1.1 Monthly integrated finance reports are usually prepared to provide an overview on the financial position of the Tameside and Glossop economy.
- 1.2 The report includes the details of the Integrated Commissioning Fund (ICF) for all Council services and the Clinical Commissioning Group. The gross revenue budget value of the ICF for 2021/22 is reported at £769 million. This includes a full 12 month of expenditure for the Council, but only 6 months for the CCG.
- 1.3 The value of the ICF will increase once more certainty is available on the NHS financial regime for the second half of the year and a full year allocation is in place. The full year indicative value of the ICF, assuming that expenditure in the second half of the year is the same as the first, would be £988 million
- 1.4 Please note that any reference throughout this report to the Tameside and Glossop economy refers to the three partner organisations namely:
  - Tameside and Glossop Integrated Care NHS Foundation Trust (ICFT)
  - NHS Tameside and Glossop CCG (CCG)
  - Tameside Metropolitan Borough Council (TMBC)

## 2. FINANCIAL SUMMARY (REVENUE BUDGETS)

- 2.1 At Period 3, Council Budgets are facing significant pressures which are not directly related to the COVID-19 pandemic, with significant forecast overspends in Adults and Children's Social Care being the main contributors to a net forecast overspend of £6.850m. This position is after taking account of forecast underspends in some areas, and additional COVID related income in excess of forecast COVID costs. There is an underlying forecast 'Non-COVID' deficit of £8.238m.
- 2.2 Children's Social Care and Adults are the greatest areas of concern with forecast overspends of £5.678m (Children's) and £2.234m (Adults).
- 2.3 The CCG is reporting an overspend of £519k which relates to reimbursable COVID expenses for which we should receive a future allocation increase.
- 2.5 Further detail on the financial position can be found in **Appendix 1**. **Appendix 2** provides further detail on Council Budgets and savings for 2021/22.

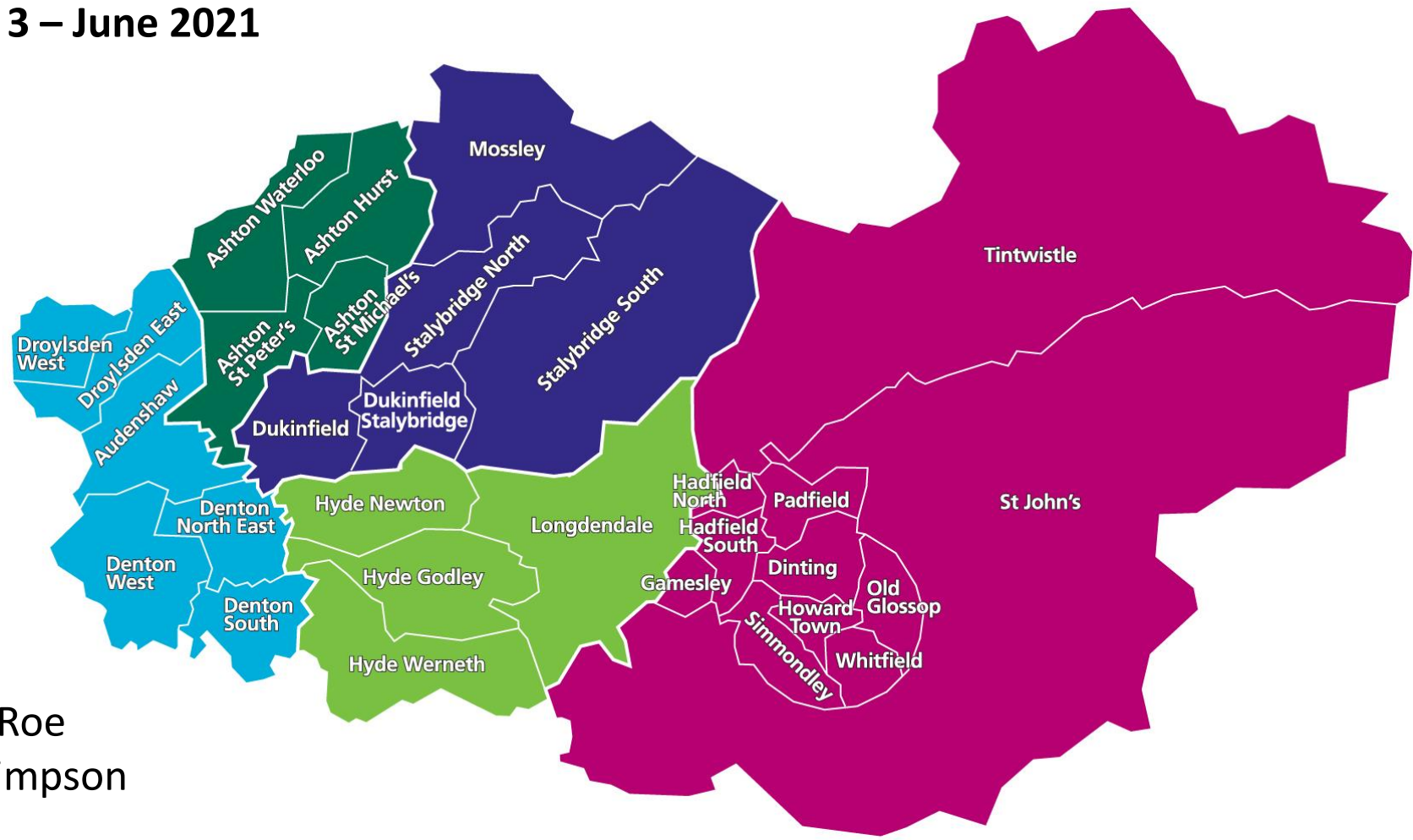
## 3. RECOMMENDATIONS

- 3.1 As stated on the front cover of the report.

# Tameside and Glossop Strategic Commission

Finance Update Report  
Period Ending 31st March 2022  
Month 3 – June 2021

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Kathy Roe  
Sam Simpson

## Period 3 Finance Report

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*This report covers the Tameside and Glossop Strategic Commission (Tameside & Glossop Clinical Commissioning Group (CCG) and Tameside Metropolitan Borough Council (TMBC)). It does not capture any Local Authority spend from Derbyshire County Council or High Peak Borough Council for the residents of Glossop.*

*Forecasts reflect a full 12 months for TMBC, but only 6 months for the CCG*

# Finance Update Report – Executive Summary

This is the second financial monitoring report for the 2021/22 financial year, reflecting actual expenditure to 30 June 2021 and current forecasts to 31 March 2022.

Budgets continue to face significant pressures across many service areas. COVID pressures remain as a meaningful factor in this, with pressures arising from additional costs or demand (including the elective recovery programme), and shortfalls of council income. Targeted COVID funding continues into 2021/22 to address COVID related pressures.

Council Budgets are facing significant pressures which are not directly related to the COVID-19 pandemic, with significant forecast overspends in Adults and Children’s Social Care being the main contributors to a net forecast overspend of £6.850m. This position is after taking account of forecast underspends in some areas, and additional COVID related income in excess of forecast COVID costs. There is an underlying forecast ‘Non-COVID’ deficit of £8.238m.

The NHS financial regime has still not fully normalised following the command and control response to the pandemic last year and NHS funding has only been confirmed for April to September 2021; as such we are only able to report 6 months of CCG budgets. The ICFT has a financial plan for the first 6 months of 2021/22, although there is uncertainty in forecasting expenditure due to the operational challenges of restoring elective services, whilst facing the ongoing uncertainty of the impact of responding to the pandemic. A full 12 month forecast is in place for the council. Forecasts are inevitably subject to change over the course of the year as more information becomes available, and there is greater certainty around NHS funding from October and other assumptions.

While the CCG is reporting an overspend of £519k, £194k of this relates to reimbursable COVID expenses for which a future allocation increase will be received.

Forecast Position	Forecast Position			Net Variance		Net Variance	
	Net Budget	Net Outturn	Net Variance	COVID Variance	Non-COVID Variance	Previous Month	Movement in Month
CCG Expenditure	443,644	222,341	(519)	(194)	(325)	(194)	(325)
TMBC Expenditure	194,494	201,344	(6,850)	1,388	(8,238)	(5,806)	(1,045)
<b>Integrated Commissioning Fund</b>	<b>638,138</b>	<b>423,685</b>	<b>(7,369)</b>	<b>1,194</b>	<b>(8,563)</b>	<b>(5,999)</b>	<b>(1,370)</b>

# Integrated Commissioning Fund Budgets

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Forecast Position £000's	Forecast Position					Net Variance	
	Expenditure Budget	Income Budget	Net Budget	Net Outturn	Net Variance	COVID Variance	Non-COVID Variance
Acute	£114,637	£0	£114,637	£112,404	£2,233	£0	£2,233
Mental Health	£22,473	£0	£22,473	£22,396	£77	£0	£77
Primary Care	£46,465	£0	£46,465	£46,989	(£524)	£0	(£524)
Continuing Care	£7,538	£0	£7,538	£7,962	(£424)	£0	(£424)
Community	£17,276	£0	£17,276	£17,591	(£315)	£0	(£315)
Other CCG	£11,155	£0	£11,155	£12,721	(£1,566)	(£194)	(£1,372)
CCG TEP Shortfall (QIPP)	£0	£0	£0	£0	£0	£0	£0
CCG Running Costs	£2,278	£0	£2,278	£2,278	(£0)	(£0)	£0
Adults	£90,821	(50,607)	£40,214	£42,448	(£2,234)	£402	(£2,636)
Children's Services - Social Care	£65,276	(11,766)	£53,510	£59,188	(£5,678)	£0	(£5,678)
Education	£32,773	(25,534)	£7,239	£7,078	£161	(£113)	£274
Individual Schools Budgets	£123,054	(123,054)	£0	£0	£0	£0	£0
Population Health	£16,833	(1,436)	£15,397	£14,782	£615	£472	£143
Operations and Neighbourhoods	£78,839	(27,605)	£51,234	£52,168	(£934)	(£350)	(£584)
Growth	£44,448	(35,028)	£9,420	£9,401	£19	£132	(£113)
Governance	£71,470	(62,387)	£9,083	£9,709	(£626)	(£1,003)	£377
Finance & IT	£10,153	(1,827)	£8,326	£8,409	(£83)	£0	(£83)
Quality and Safeguarding	£383	(241)	£142	£135	£7	£0	£7
Capital and Financing	£8,964	(4,189)	£4,775	£4,358	£417	£0	£417
Contingency	£4,715	(756)	£3,959	£4,365	(£406)	£0	(£406)
Contingency - COVID Costs	£0	0	£0	£16,741	(£16,741)	(£16,741)	£0
Corporate Costs	£5,352	(301)	£5,051	£5,006	£45	£0	£45
LA COVID-19 Grant Funding	(£5,239)	(8,617)	(£13,856)	(£31,955)	£18,099	£18,099	£0
Other COVID contributions	£0	0	£0	(£489)	£489	£489	£0
<b>Integrated Commissioning Fund</b>	<b>769,663</b>	<b>(353,347)</b>	<b>416,316</b>	<b>423,685</b>	<b>(7,369)</b>	<b>1,194</b>	<b>(8,563)</b>

# Integrated Commissioning Fund Budgets

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Forecast Position £000's	Forecast Position			Net Variance		Net Variance	
	Net Budget	Net Outturn	Net Variance	COVID Variance	Non-COVID Variance	Previous Month	Movement in Month
Acute	£114,637	£112,404	£2,233	£0	£2,233	£2,378	(£145)
Mental Health	£22,473	£22,396	£77	£0	£77	£0	£77
Primary Care	£46,465	£46,989	(£524)	£0	(£524)	(£537)	£13
Continuing Care	£7,538	£7,962	(£424)	£0	(£424)	(£243)	(£181)
Community	£17,276	£17,591	(£315)	£0	(£315)	(£13)	(£301)
Other CCG	£11,155	£12,721	(£1,566)	(£194)	(£1,372)	(£1,778)	£212
CCG TEP Shortfall (QIPP)	£0	£0	£0	£0	£0	£0	£0
CCG Running Costs	£2,278	£2,278	(£0)	(£0)	£0	(£0)	£0
Adults	£40,214	£42,448	(£2,234)	£402	(£2,636)	£0	(£2,234)
Children's Services - Social Care	£53,510	£59,188	(£5,678)	£0	(£5,678)	(£4,717)	(£961)
Education	£7,239	£7,078	£161	(£113)	£274	£0	£161
Individual Schools Budgets	£0	£0	£0	£0	£0	£0	£0
Population Health	£15,397	£14,782	£615	£472	£143	£0	£615
Operations and Neighbourhoods	£51,234	£52,168	(£934)	(£350)	(£584)	(£891)	(£43)
Growth	£9,420	£9,401	£19	£132	(£113)	(£198)	£217
Governance	£9,083	£9,709	(£626)	(£1,003)	£377	£0	(£626)
Finance & IT	£8,326	£8,409	(£83)	£0	(£83)	£0	(£83)
Quality and Safeguarding	£142	£135	£7	£0	£7	£0	£7
Capital and Financing	£4,775	£4,358	£417	£0	£417	£0	£417
Contingency	£3,959	£4,365	(£406)	£0	(£406)	£0	(£406)
Contingency - COVID Costs	£0	£16,741	(£16,741)	(£16,741)	£0	(£630)	(£16,111)
Corporate Costs	£5,051	£5,006	£45	£0	£45	£0	£45
LA COVID-19 Grant Funding	(£13,856)	(£31,955)	£18,099	£18,099	£0	£630	£17,469
Other COVID contributions	£0	(£489)	£489	£489	£0	£0	£489
<b>Integrated Commissioning Fund</b>	<b>416,316</b>	<b>423,685</b>	<b>(7,369)</b>	<b>1,194</b>	<b>(8,563)</b>	<b>(5,999)</b>	<b>(1,370)</b>

# Integrated Commissioning Fund Key Messages

## Children's Services (Social Care) (£5,678k)

The Directorate forecast position is an **overspend of £5,678k**, an overall adverse increase of £961K since period 2. The over spend is predominately due to the number and cost of external and internal placements. At the end of June the number of cared for children was 697, an increase of 15 from the previous month. The key variances are:

**Cared for Children (External Placements): (£3,479k):** As at 1st July there were 48 young people aged 18 and over in external residential placements paid for by Children Services. This is an increase of 2 from the previous month. In addition there are a number of care leavers in placements paid for by Children's Services that are tenancy ready but are unable to move on into their own property due a lack of social housing stock. Further work is underway to establish the impact of the housing benefit claims, it is expected this will reduce costs in this area. Adoption interagency fees are forecast to underspend by £185K which is offsetting some of the forecast overspend on residential placements.

**Cared for Children (Internal Placements): (£2,056k):** Employee costs are forecast to overspend by (£435k) in respect of Children's Homes due to additional staffing costs and sickness. Internal placements are forecast to overspend by (£1,622k). The forecast overspend is in relation to the payments that are made using the Softbox Payments Software and include in-house fostering allowances, adoption allowances, SGO allowances, care arrangement orders, staying-put allowances and Supported Lodging allowances.

**Child Protection & Children In Need: (£116K):** The over spend is in relation to internal transport recharges for children. Work is required to review these payments including the reason for the journeys and any cost reductions.

## Operations & Neighbourhoods (£934k)

The overall forecast reflects shortfalls on income and delays to the delivery of savings, net of a small number of underspends. The key pressures are:

**Car Parking Income (£701k)** There has been an issue with the realisation of car parking income for a number of years (that has deteriorated further during COVID) . The reduction in forecast levels has been assumed to the end of the calendar year with an assumption that income levels start to recover from that point as a result of restrictions being lifted, public confidence returning for town centre shopping and successful implementation of the car parks review.

**Delays to savings delivery (£266k)** Delays to the delivery of savings relating to 3 weekly wheeled bin collections and wheeled bin cost recovery due to period required for consultation.



# Integrated Commissioning Fund Key Messages

## Adults (£2,234k)

The forecast position is net of a number of significant under and overspends across the Directorate. Key variances include:

- £1,678k additional income forecast in respect of client fees for Residential Care, Nursing Care and Homecare. This corresponds to a general increase in demand for these services, reflected in forecast overspends in other areas.
- (£1,857k) increase in the forecast cost of residential and nursing care as vacancies in care homes begin to be re-filled in the aftermath of the pandemic. Most of the increased cost arises from a general increase in volumes (offset by additional client fee income) with further increases related to several new high cost Mental Health placements.
- (£528k) Substantial increases in cost are required to meet pressures on staffing and accommodation costs in the 24 Hour Supported Accommodation service. Additional costs are included here to cover transitional staffing for the Resettlement programme, with a further increase for property costs at two new facilities.
- (£734k) Off-contract Supported Accommodation costs have increased significantly, with several planned moves into more appropriate in-house provision currently on hold without alternatives identified, and a number of new high-cost placements now required outside of the original budget. Housing Benefit income is also reduced, albeit partially offset by an increase in client fee income.
- (£75k) Demand for Support at Home provision remains very high and has not significantly declined since the peak of the COVID pandemic, currently with around 10,900 hours delivered weekly against a initial forecast of 10,200. This is partially offset by the end of free high-cost off-contract packages, and by the increase in client fees and NHS income.
- (£286k) Staffing budgets in the Mental Health function are forecast to be overspent, with high overtime requirements in the Community Response Service and Out of Hours Team.

## Governance (£626k)

The current forecast for the Directorate is (£626k) over budget. There are pressures of (£1,003k) included within the forecasts that relate to the impact of COVID on Housing Benefit overpayments debt recovery and reduced income from court costs recovery. If the impact of COVID pressures is excluded from the position there is an underlying underspend of £377k.

## Contingency (£406k)

The forecast overspend reflects savings not allocated to Directorates in respect of staffing costs. These savings continue to be monitored and are expected to be realised against service area budgets. A contingency buffer is being held to mitigate against any further emerging pressures, and this will be released in future period if not required.

## Capital Financing £417k

The forecast underspend is primarily due to interest costs being less than budget on the assumption that no external borrowing is required before 31 March 2022.

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## APPENDIX 2 – Strategic Commission Detailed Analysis

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# Local Authority Savings Progress

Directorate	Opening Target £000s	Underlivered Savings £000s	Red £000s	Amber £000s	Green £000s	Achieved £000s	Total forecast savings £000s
<b>Adults</b>	676	0	0	357	11	308	676
<b>Children's Services</b>	492	0	0	0	0	492	492
<b>Children's - Education</b>	212	85	0	0	90	127	217
<b>Population Health</b>	472	0	0	0	472	0	472
<b>Operations and Neighbourhoods Growth</b>	2,180	445	167	522	370	979	2,038
<b>Governance</b>	1,454	852	0	0	442	160	602
<b>Finance &amp; IT</b>	355	18	0	57	0	280	337
<b>Quality and Safeguarding</b>	65	10	0	0	55	0	55
<b>Capital and Financing</b>	0	0	0	0	0	0	0
<b>Contingency</b>	2,874	13	0	0	1,578	1,339	2,917
<b>Corporate Costs</b>	406	306	0	0	0	456	456
<b>Total</b>	136	0	0	30	136	0	166
<b>Total</b>	<b>9,322</b>	<b>1,729</b>	<b>167</b>	<b>966</b>	<b>3,154</b>	<b>4,141</b>	<b>8,428</b>
<b>%</b>		<b>18.5%</b>	<b>1.8%</b>	<b>10.4%</b>	<b>33.8%</b>	<b>44.4%</b>	<b>90.4%</b>

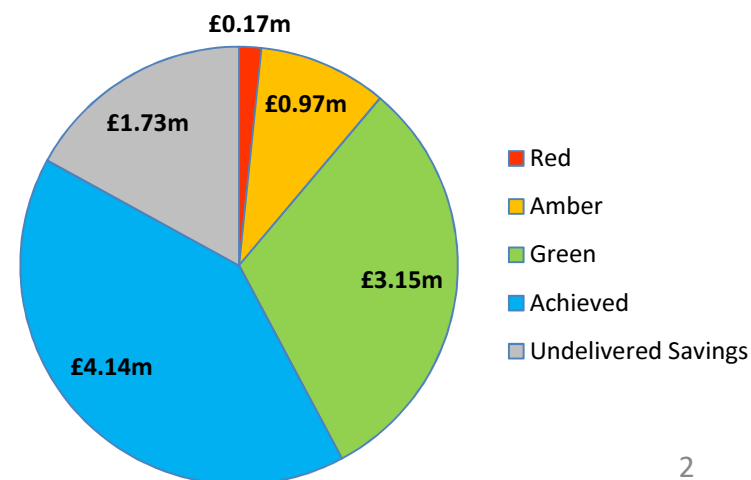
## SAVINGS PROGRESS

The 2021/22 Revenue Budget, approved by Full Council on 23 February 2021, included savings targets in respect of a vacancy factor and savings to be delivered by management. Combined with savings identified in previous years, the total savings target for the Council is £9,322k.

**Vacancy Factor** - The total vacancy factor for the year is £4,669k. As at the end of period 3, forecast underspends relating to vacant posts were £2,526k, however a number of these are being covered by agency staff which across the council is forecast to be (£4,208k) overspent. This gives a net forecast overspend across the council of (£1,681k) on employee costs.

**Other Savings** – Overall the Council is forecasting to achieve savings of £8,428k against a target of £9,322k, although £1,133k remains rated as Red or Amber with risks to delivery. Savings of £3,154k are rated green and £4,141 already achieved as at the end of June 2021. Planned savings of £1,729k aren't expected to be delivered with alternatives now being planned and delivered in place of the original targets.

## Savings 2021/22



# Adults Services R

Adults	Gross Expenditure Budget £000's	Gross Income Budget £000's	Net Budget £000's	Actual to date £000's	Forecast £000's	Variance £000's
Adults Commissioning Service	58,325	(21,153)	37,172	10,475	37,974	(802)
Adults Neighbourhood Teams	9,162	(323)	8,839	2,344	8,613	226
Integrated Urgent Care Team	2,144	(92)	2,052	557	2,126	(74)
Long Term Support, Reablement & Shared Lives	14,614	(1,192)	13,422	3,358	13,543	(121)
Mental Health / Community Response Service	5,402	(1,479)	3,923	394	3,966	(42)
Senior Management	1,174	(26,368)	(25,194)	(5,165)	(23,774)	(1,420)
<b>TOTAL</b>	<b>90,821</b>	<b>(50,607)</b>	<b>40,214</b>	<b>11,963</b>	<b>42,448</b>	<b>(2,234)</b>

## BUDGET VARIATIONS

The net variance reflects a number of underspends and pressures including:

### Underspends:

- **£1,678k** - There is an increase in the forecast for client fees for Residential & Nursing care (£1,165k) and Homecare (£512k) corresponding to the general increase in demand for those services.
- **£611k** - Contributions will be allocated to Adult Services from the Contain Outbreak Management and Infection Control & Testing Funds, to cover staffing, infection control and other operational costs arising the COVID pandemic.
- **£368k** - The Reablement function is forecast to underspending against staffing budgets, due to significant vacancies in the in-house homecare team that are out to advert but only expected to be filled later in the year. The position is partially offset by increased use of casual and agency staff.
- **£238k** - Several Day Services settings either remain closed or are operating reduced services, with the forecast revised on the assumption they will only fully open by September. Similarly, the related costs for Day Services transport are also reduced.
- **£137k** - The staffing forecast for Commissioning is reduced to account for several vacancies that may only be filled later in the year.
- **£99k** - External placement costs in Mental Health are forecast to reduce, with a reduction in unit costs and additional CHC income identified

## BUDGET VARIATIONS

### Pressures:

- **(£1,857k)** - Residential and Nursing forecasts have substantially increased compared to budget setting as vacancies in care homes begin to be filled in the aftermath of the pandemic. Approximately £1.5m of the increased cost arises from a general increase in volumes, with further increases arising from several new high-cost Mental Health placements. This is offset by a small reduction in the cost of off-contract provision, and by the increase in client fees and NHS income identified elsewhere.
- **(£528k)** - Substantial increases in cost are required to meet pressures on staffing and accommodation costs in the 24 Hour Supported Accommodation service. The full budget of assessed hours will be used, with cover being provided by casual or agency staff and overtime. Additional costs are included here to cover transitional staffing for the Resettlement programme, with a further increase for property costs at two new facilities.
- **(£98k)** - NHS income forecasts for Continuing Healthcare and Funded Nursing Care are revised, with reductions against Support at Home budgets partially offset by additional income identified for Residential care and the Through the Night Service
- **(£734k)** - Off-contract Supported Accommodation costs have increased significantly, with several planned moves into more appropriate in-house provision currently on hold without alternatives identified, and a number of new high-cost placements now required outside of the original budget. Housing Benefit income is also reduced, albeit partially offset by an increase in client fee income.
- **(£99k)** - Staffing costs in the Integrated Urgent Care Team are forecast to be above budget, with very high demands on the service requiring agency staff to cover. Local needs are higher given the requirement to manage COVID, particularly the hospital discharge regime.
- **(£175k)** - Demand for Support at Home provision remains very high and has not significantly declined since the peak of the COVID pandemic, currently with around 10,900 hours delivered weekly against a initial forecast of 10,200. This is partially offset by the end of three high-cost off-contract packages, and by the increase in client fees and NHS income

# Adults Services R

## BUDGET VARIATIONS

### Pressures:

- **(£286k)** - Staffing budgets in the Mental Health function are not forecast to achieve the vacancy factor given the pressures on the service overall. There are also high overtime requirements (£120k) in the Community Response Service and Out of Hours Team where the vacancy factor is likewise unlikely to be achieved.
- **(£111k)** - Staffing costs across the Long Term Support service have increased, alongside a reduction in housing benefit income for clients in Shared Lives arrangements and other Council accommodation
- **(£32k)** - Other minor variations across the service, including Internal Day Service and Shared Lives provision plus some management costs
- **(£1,445k)** - The initial budget setting at the end of 2020 identified a range of substantial pressures in Adults Services, including a number of high-needs placements coming into the service, increased unit costs of external placements, the residual costs of managing COVID, and general demographic growth. The department is reviewing options to manage these demands within its current level of resourcing.

## SAVINGS

- £0k - The Resettlement programme is currently expected to deliver the full targeted saving of £665k over the course of the year, despite difficulties in implementing planned moves and the additional costs arising from the development of new accommodation options.

Scheme	Savings Target 21/22 £000's	Not expected to be delivered £000s	Red £000's	Amber £000's	Green £000's	Achieved £000's	Total £000's
Out of borough savings	665	0		357		308	<b>665</b>
Oxford Park	11	0			11	0	<b>11</b>
<b>Total</b>	<b>676</b>	<b>0</b>	<b>0</b>	<b>357</b>	<b>11</b>	<b>308</b>	<b>676</b>

## BUDGET VARIATIONS

### Mitigations:

- Review and Benchmarking of the fairer charging policy
- Review of COVID Grant criteria to utilise the current £3.2m potential slippage held within the COMF grant.
- £735k Pay Partner Holding Account.
- Day Services (create waiting list for new referrals, review existing packages to look at reductions)
- Supported Accommodation (anyway to speed up accommodation coming on line and bring forward OOB resettlements)
- Review of iBCF funding and criteria.
- Reablement (create waiting list for new referrals)
- Home care (create waiting list for new referrals and use capacity in care homes for Priority One cases)
- Respite Care (create waiting list for new referrals and convert short stays into long term placements in care homes for Priority One cases)
- Hospital Discharge Programme fund opportunities post September



# Children's Services – Children's Social Care R

Childrens Services- Social Care	Gross Expenditure Budget £000's	Gross Income Budget £000's	Net Budget £000's	Actual to date £000's	Forecast £000's	Variance £000's
Child Protection & Children In Need	8,179	(492)	7,688	1,993	7,895	(207)
Children's Social Care Safeguarding & Quality Assurance	1,966	(10)	1,956	375	1,884	72
Children's Social Care Senior	902	(7,269)	(6,367)	(1,089)	(6,359)	(8)
Early Help & Youth Offending	1,038	(603)	435	262	400	35
Early Help, Early Years & Neighbourhood	6,904	(2,577)	4,327	855	4,345	(18)
Looked After Children (External)	28,538	(519)	28,020	5,757	31,499	(3,479)
Looked After Children (Internal)	10,210	(184)	10,026	3,065	12,082	(2,056)
Looked After Children (Support Teams)	7,538	(112)	7,426	1,696	7,443	(17)
<b>TOTAL</b>	<b>65,276</b>	<b>(11,766)</b>	<b>53,510</b>	<b>12,913</b>	<b>59,188</b>	<b>(5,678)</b>

## BUDGET VARIATIONS

The net variance reflects a number of underspends and pressures including:

### Underspends:

- **£185k** - Forecast underspend on Interagency Adoption Fees. The forecast takes into account all the children waiting for adoption placements, those that may need to be placed for adoption and those children that may be placed through the regional adoption agency during the financial year
- **£103k** - Overall forecast underspend on children with disabilities; including personal care, homecare and community based short breaks. The forecast underspend is also partially due to additional continuing care funding.
- **£56k** - Other minor variations including additional grant income

# Children's Services – Children's Social Care

R

## Pressures :

- **(£620k)** - Forecast overspend on staffing due to the following reasons: use of agency workers, unachievable vacancy factor for some teams, Ofsted discretionary one off payments. Also the in-house residential children's homes are forecasting an overspend due to staff sickness and additional hours.
- **(£3,664k)** - Forecast overspend on external residential placements due to the number of Cared for Children (CfC) and the cost of placements. In addition there are a number of care leavers in placements paid for by Children's Services that are tenancy ready but are unable to move on into their own property due a lack of social housing stock.
- **(£1,622k)** - Forecast overspend on internal placements due to the number of Cared for Children (CfC) and payments for children that are no longer looked after (adoption allowances, SGOs).
- **(£116k)** - Forecast overspend on transport costs for children. There will be a review undertaken of the transport needs for each child currently in receipt of transport paid for by children's social care.

Scheme	Savings Target 21/22 £000's	Not expected to be delivered £000s	Red £000's	Amber £000's	Green £000's	Achieved £000's	Total £000's
Portage Review	10	0				0	0
Reduction in Signs of Safety Training Budget	0	0				10	10
Review of Contact Centre	70	0				70	70
Alignment of services to neighbourhoods model	64	0				64	64
Alignment of services to neighbourhoods model	32	0				32	32
Duty and Locality Teams	235	0				235	235
Review of staffing	81	0				81	81
<b>Total</b>	<b>492</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>492</b>	<b>492</b>

## BUDGET VARIATIONS

### Childrens Services Q1 Revenue Monitoring Position – Context and Mitigation

The Directorate forecast position at period 3 is an over spend of (£5,678K). The over spend is predominately due to the number and cost of external and internal placements. It is noted that the Directorate outturn position for 2020/21 was an over spend of (£2,966K).

1. The increase in the forecast overspend since period 2, is predominantly due to an adverse forecast increase in the gross cost of external placements. It should be noted that Circa £525k of the increase relates to 1 new specialist agency residential placement, 1 move from fostering to agency residential and 1 move from semi-independent to agency residential. We also have 3 returning Care Leaver, whom we have a duty to accommodate (the level of costs for these though being linked to the limited availability of suitable accommodation as detailed below at 6&7) and a number of agency foster placements, which includes 1 group of 6 to enable them to be placed together, and a sibling group of 3 and a 4 that are in cultural matched placements. NB in the main these children do not require external placements and so the growth of our in house fostering provision would reduce numbers placed externally and the associated cost.
2. With regard to in house fostering provision significant work has been completed/ongoing designed to stabilise and then grow our in house fostering provision with a three year recruitment strategy launched in later 2020 and the linked revised fostering offer having been agreed at Executive Cabinet on 28th July 2021. This will over the next three years transform our in house provision, bringing us back into line with statistical neighbours in the proportion of Cared for Children placed with our own carers.
3. With regard to the disproportionate use of external residential provision, this is one of the focuses of the 7 Strands and is also one of the primary areas of focus for the Corporate Budget Turnaround Team (BTT), who will be working closely with Childrens Services on three relates areas: 1. The delivery of our new in house Respite and Assessment units designed to support the prevention of admissions to care, the more effective step down from external provision and improved assessment 2. The delivery of a redesign to our existing residential estate in order to more effectively support a reduced reliance on external provision and to reduce pressures in the current in-house residential staffing spend. 3. The enhancement of our commissioning and brokerage service in delivering on improved placement quality and sufficiency.
4. With regard to post 18 provision, as at 1st July there were 48 young people aged 18 and over in external placements funded by Children Services (39 of whom require move on in Tameside) due in large part to the lack of more appropriate alternatives. The combined weekly cost of these placements as at 1st July, equivalent to circa £2.5m per annum. In addition a further 11 young people in our core funded Transitional Support Scheme (TSS) are now “tenancy ready and can move on once units are available.

## BUDGET VARIATIONS

5. The significant cost incurred here relates firstly to the lack of tenancies in the Borough for the circa 29 young people aged 18 years plus who are assessed at tenancy ready and require move on in Tameside (18 currently in external placements and 11 in the TSS) the latter of which would release these core funded TTS placements for step down/move on placements for the further 21 who require move on in Tameside, but are not yet tenancy ready.
6. This area is a focus for activity across Growth, O&Ns and Childrens and is one of the initial areas of primary focus for the Corporate Budget Turnaround Team, as it is anticipated that through the provision of a wider and more appropriate pool of accommodation options in the Borough this spend can be significantly reduced.
7. Further work is also underway to establish the impact of the housing benefit claims, it is expected this will further reduce costs in this area.
8. During period 3 detailed salary monitoring was completed for the Directorate which has also contributed to the overall increase in overspend. In particular there is a forecast overspend of (£435K) for employee costs for the 5 in-house Children's Homes. This is linked to point 5 above.
9. Internal placements overspend (£1,622k). The forecast overspend is in relation to the payments that are made using the Softbox Payments Software and include in-house fostering allowances, adoption allowances, SGO allowances, care arrangement orders, staying-put allowances and supported lodging allowances.
10. There are significant concerns regarding the information held in Softbox and the placement types that payments have been assigned to. Softbox does not interface with the LCS system and there is no report in LCS that details the children on SGOs. Softbox relies on Social Workers completing forms to update the placement codes recorded in Softbox leading to errors and significant difficulties in accurately tracking and reporting on spend. A comprehensive data cleanse is required so that the true cost of each placement type can be correctly recorded on the finance ledger and monitored against. An alternative finance module to softbox is currently being explored. This requires some significant investment of time and resources in reviewing the soft box system in detail (Finance and CSC) to fully understand the issues and where savings can potentially be made and/or where budgets need to be re-profiled.

## BUDGET VARIATIONS

11. Linked to the point 12, work is also required and planned to review/develop procedures to bring greater structure and consistency in areas such as staying put payments, one off or hardship support to carers which it is anticipated will bring greater control to these budgets.
12. Transport costs for children which is forecast to overspend by £116K this year is also to be reviewed on an individual case basis.
13. In relation to the overall number of Cared for Childrens systems are in place to support CSC middle and senior management (and key partners) oversight of children entering the care of the LA, those children who are in external residential provision, those in pre proceedings, those who are 18 plus and requiring alternative accommodation and more recently the projections of this cohort going forward. Regular reporting is also in place in relation to Care Order discharge and Special Guardianship applications and this targeted activity is now projected forward for 2021/22.

# Children's Services – Education

G

Education	Gross Expenditure Budget £000's	Gross Income Budget £000's	Net Budget £000's	Actual to date £000's	Forecast £000's	Variance £000's
Access Services	18,424	(14,683)	3,742	4,508	3,787	(46)
Assistant Executive Director - Education	436	(112)	324	31	153	171
Education Improvement and Partnerships	735	(495)	240	47	246	(6)
Schools Centrally Managed	1,876	(219)	1,657	393	1,567	90
Special Educational Needs and Disabilities	11,303	(10,026)	1,277	2,125	1,326	(49)
<b>TOTAL</b>	<b>32,773</b>	<b>(25,534)</b>	<b>7,239</b>	<b>7,103</b>	<b>7,078</b>	<b>161</b>

## BUDGET VARIATIONS

The net variance reflects a number of underspends and pressures including:

### Underspends:

- **£147k** - Staffing expenditure is £219k less than budget due to part and full year staffing vacancies partly offset by severance costs, for non-grant funded area. This is further offset by the £72k vacancy factor included for the service.
- **£149k** - A review of the spending has been undertaken to understand commitments in year,, which has resulted in a budget saving. This will be utilised to mitigate pressure on the delivery of savings in 2021/22, and support the shortfall anticipated on traded services income within Education. This identified saving has being offered towards the 2022/23 medium term financial budget gap.
- **£75k** - Additional Central Schools Service Support Grant received in 2021/22 areas has resulted a reduction in the budget the council have had to put into this area as the grant does not fully covered the cost of this work. This identified saving is being offered towards the 2022/23 savings.
- **£13k** - Other minor variations under £50k

## BUDGET VARIATIONS

### Pressures:

- **(£30k)** - This pressure relates to additional routes being supplied in relation to SEN transport in the Summer 21 term due to social distancing measures being put in place during the Covid 19 situation.
- **(£224k)** - The Education service is forecast to under achieve on its traded income target with schools by £224k due to a reduced buy in to services, £24k of the £224k is related to Covid and lockdown restrictions. This is being mitigated through the savings identified through budget review and the services involved in trading holding vacancies.
- **(£59k)** - There is a projected decrease in Education Welfare penalty notice income due to changes in government legislation during the Covid 19 lockdown periods.

## SAVINGS

- **£90k** - There is reduced demand on the budget for Teachers retirement pension costs. This will be offered for additional savings in 2022/23.

Scheme	Savings Target 21/22 £000's	Not expected to be delivered £000s	Red £000's	Amber £000's	Green £000's	Achieved £000's	Total £000's
Behaviour & Attendance Offer	124	85				39	39
Pensions Increase Act	88	0			90	88	178
<b>Total</b>	<b>212</b>	<b>85</b>	<b>0</b>	<b>0</b>	<b>90</b>	<b>127</b>	<b>217</b>

# Population Health **G**

Population Health	Gross Expenditure Budget £000's	Gross Income Budget £000's	Net Budget £000's	Actual to date £000's	Forecast £000's	Variance £000's
Population Health	16,833	(1,436)	15,397	2,217	14,782	615
<b>TOTAL</b>	<b>16,833</b>	<b>(1,436)</b>	<b>15,397</b>	<b>2,217</b>	<b>14,782</b>	<b>615</b>

## BUDGET VARIATIONS

The net variance reflects a number of underspends and pressures including:

Underspends:

- **£100k** - The community services contract held with the Integrated Care Foundation Trust has realised a lower than expected inflation increase.
- **£21k** - An underspend is currently being forecast due to employee vacancies and a contribution received from Public Health England.
- **£6k** - It is currently anticipated that due to staff responding to the covid pandemic, some targeted schemes will have to be postponed resulting in a lower than anticipated expenditure.
- **£76k** - There has been a reduction to the demand of prescribed drug and smoking cessation treatment leading to a forecast underspend.
- **£487k** - A contribution from the Contain Outbreak Management grant is being forecast to fund employee costs for staff time spent on the covid response.



## BUDGET VARIATIONS

The net variance reflects a number of underspends and pressures including:

Pressures:

- **(£5k)** - Agreed inflation increase for the Pennine Care Contracts for early attachment and the Be Well services.
- **(£21k)** - There has been an increase in Health Checks being carried out in this financial year resulting in a pressure against the budget, this is due to greater demand to these services as access becomes easier as covid restrictions are eased.
- **(£49k)** - There has been an increased demand of contraception within the local enhanced services resulting in a forecast spend above budget.

## SAVINGS

- £0k - All savings targets are forecast to be achieved

Scheme	Savings Target 21/22 £000's	Not expected to be delivered £000s	Red £000's	Amber £000's	Green £000's	Achieved £000's	Total £000's
Schools Health & Wellbeing Reductions	13	0			13	0	13
Health Improvement Recommissioning	93	0			93	0	93
CYP Emotional Health and Wellbeing	16	0			16	0	16
Sport and Leisure	150	0			150	0	150
Integrated Drug and Alcohol services	200	0			200	0	200
<b>Total</b>	<b>472</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>472</b>	<b>0</b>	<b>472</b>

# Quality And Safeguarding **G**

Quality & Safeguarding	Gross Expenditure Budget £000's	Gross Income Budget £000's	Net Budget £000's	Actual to date £000's	Forecast £000's	Variance £000's
Safeguarding and Quality Assurance	383	(241)	142	(50)	135	7
<b>TOTAL</b>	<b>383</b>	<b>(241)</b>	<b>142</b>	<b>(50)</b>	<b>135</b>	<b>7</b>

## BUDGET VARIATIONS

The net variance reflects a number of underspends and pressures including:

### Underspends:

- **£5k** - Premises Related Expenditure: Reduced costs for room hire – A number of training courses have been delivered online.
- **£5k** - Transport Related Expenditure: Reduced transport related costs as a result of covid - training courses are being delivered online.
- **£16k** - Supplies and Services: Reduction in commissioned services for training courses and a number of training courses are being delivered online.
- **£2k** - Recharge Expenses: Reduction in printing and supplies & services recharges as a result of Covid, as staff are continuing to work from home.

### Pressures:

- **(£10k)** - Employees: Vacancy factor unachievable (£14k), as there are only a few staff members and no vacant posts. Partially offset by opt out of pension contribution by one member of staff.
- **(£11k)** - Income: (£18k) Under achievement of income target from maintained and academy Schools Traded Services. Conversations are required with schools to remind them of the importance of safeguarding; this may lead to further take up in the new academic year. This is partially offset by £7k additional unbudgeted Health Income.

# Operations and Neighbourhoods R

Operations and Neighbourhoods	Gross Expenditure Budget £000's	Gross Income Budget £000's	Net Budget £000's	Actual to date £000's	Forecast £000's	Variance £000's
Community Safety & Homelessness	7,649	(2,744)	4,905	(262)	4,905	0
Cultural & Customer Services	3,347	(358)	2,990	575	2,990	0
Engineers, Highways & Traffic Management	14,584	(10,844)	3,739	1,364	3,739	0
Management & Operations	1,384	(2,738)	(1,353)	(195)	(1,353)	0
Operations & Neighbourhoods Management	30,932	(31)	30,902	31,195	30,902	0
Operations & Greenspace	5,571	(439)	5,132	792	5,132	0
Public Protection & Car Parks	4,195	(3,027)	1,167	599	1,836	(669)
Waste & Fleet Management	10,208	(6,238)	3,970	323	4,236	(266)
Markets	969	(1,187)	(218)	(751)	(218)	0
<b>TOTAL</b>	<b>78,839</b>	<b>(27,605)</b>	<b>51,234</b>	<b>33,641</b>	<b>52,169</b>	<b>(935)</b>

## BUDGET VARIATIONS

The net variance reflects a number of underspends and pressures including:

### Underspends:

- £32k - Minor variations across the directorate

### Pressures:

- **(701k)** - There has been an issue with the realisation of car parking income for a number of years (that has deteriorated further during COVID) .The reduction in forecast levels has been assumed to the end of the calendar year with an assumption that income levels start to recover from that point as a result of restrictions being lifted, public confidence returning for town centre shopping and successful implementation of the car parks review.

## SAVINGS

### Savings Performance:

- **(£136k)** - Delay the delivery of savings relating to 3 weekly wheeled bin collections (blue and black bins) due to period required for consultation.
- **(£130k)** - Delay the delivery of savings relating to wheeled bin cost recovery due to period required for consultation.
- **£0k** – A review of the Transport Levy budget will be carried out and reported at period 6 as it is envisaged compensating savings can be realised to mitigate the period 3 forecast 179k adverse variance on the Waste Levy. A nil variation has been reported in the period 3 forecast pending this review.

# Operations and Neighbourhoods R

## SAVINGS (continued)

Scheme	Savings Target 21/22 £000's	Not expected to be delivered £000s	Red £000's	Amber £000's	Green £000's	Achieved £000's	Total £000's
Bring Statutory Housing Service in house	50	0		50			50
Removal of 1 Cemetery Operative	30	0				30	30
Reduction in costs for Dog Wardens	12	0				12	12
Bring Security Activities in House	10	0		10			10
Transfer processing of street sweepings into the waste levy	200	0			200		200
Reduction of budgets for vehicle costs	100	0			100		100
Grounds Maintenance Staffing	53	0				53	53
Street Cleansing Staffing	20	0				20	20
Cancellation of the Tour of Britain Series, Tour of Britain and associated cycling events	140	0				140	140
Markets Events	50	0				50	50
Public Protection staffing review	110	0		110			110
CCTV Equipment	49	0		49			49
Removal of Staffing budget for Museum of Manchester Regiment (MMR)	70	0				70	70
Removal of excess budget	9	0				9	9

# Operations and Neighbourhoods R

## SAVINGS (continued)

Scheme	Savings Target 21/22 £000's	Not expected to be delivered £000s	Red £000's	Amber £000's	Green £000's	Achieved £000's	Total £000's
Reduce collection frequency - 3 weekly Blue Bin collections	130	68		62			62
Reduce collection frequency - Black bin collections to 3 weekly	130	68		62			62
Charge for all new bins ordered	190	130		60			60
STAR Procurement	50	0		50			50
Review of customer services face to face offer	51	0				51	51
Review of book access points in post office	6	0				6	6
Removal of surplus staffing budgets	157	0				157	157
Design Charges	70	0			70		70
Highways maintenance efficiencies	67	0	67				67
Work with STAR to ensure procurement in Stores is best value and on contract	69	0		69			69
Extending commercial offer	100	0	100				100
Waste levy reduction	257	179				78	78
Transport Levy Reduction	0	0				303	303
<b>Total</b>	<b>2,180</b>	<b>445</b>	<b>167</b>	<b>522</b>	<b>370</b>	<b>979</b>	<b>2,038</b>

## BUDGET VARIATIONS

### Mitigations:

Budget Area	Detail	Forecast Saving (£'000)
Vacant Posts / Recruitment Freeze	There are a number of vacant posts across the Directorate that were previously forecast as being filled. A decision has been taken to freeze recruitment to those posts which won't have a serious detrimental impact on front line services. The saving quoted will be in addition to the vacancy factor targets already forecast as achieved.	226
Street Cleansing Waste Disposal Costs	Street cleansing waste is now disposed of through the Waste Levy at a cost saving of approximately £115 per tonne. This budget has been reduced by £200k already as part of the Directorate savings plan. Based on the actual monthly costs to date this financial year, and allowing for an increase in the monthly average for additional leaf fall throughout the autumn months it is envisaged that costs can reduce further than the current forecast.	292
Waste Levy Rebate to support shortfall in refuse collection savings	The Council receives rebates on the Waste Levy which are held corporately. Discussions are taking place between the Executive Director and the Chief Finance Officer with regards to utilising some of the historic rebate to mitigate the shortfall in the expected refuse collection savings initiatives in the current financial year.	236
Reduced Spend on Library materials	The Libraries budget currently has an annual budget of £161k for replacement and renewal of books and materials. It has been agreed as a one off mitigation that this will be reduced in 21/22 to contribute to the Directorate recovery plan	57

## BUDGET VARIATIONS

### Mitigations:

Budget Area	Detail	Forecast Saving (£'000)
Transport Levy	Due to a timing issue when setting the budgets for the Transport and Waste Levies, it has become apparent that there will be a net underspend between the two this financial year. This hasn't previously been reported as part of P3 forecasts	124
<b>TOTAL</b>		<b>935</b>

\*\*It should also be noted that the P3 forecast overspend includes a shortfall in Car Parks income of £350k which is attributable to COVID. Of this, approximately £105k has been claimed via the Fees and Charges Compensation Scheme and is held corporately.



Growth	Gross Expenditure Budget £000's	Gross Income Budget £000's	Net Budget £000's	Actual to date £000's	Forecast £000's	Variance £000's
Growth Management	282	0	282	76	308	(26)
Development & Investment	1,799	(831)	969	285	784	185
Economy, Employment & Skills	2,300	(1,411)	889	(441)	843	46
Major Programmes	500	0	500	272	500	0
Infrastructure	200	0	200	22	204	(4)
Planning	1,643	(1,211)	432	168	513	(81)
BSF, PFI & Programme Delivery	24,126	(24,126)	0	1,697	0	0
Asset Management	611	(336)	275	(212)	228	47
Capital Programme	708	(440)	269	84	243	26
Corporate Landlord	8,184	(2,361)	5,822	1,800	5,798	24
Environmental Development	566	(28)	538	178	532	6
Estates	1,393	(2,154)	(760)	139	(556)	(204)
School Catering	2,136	(2,132)	4	(19)	4	0
Vision Tameside	0	0	0	0	0	0
<b>TOTAL</b>	<b>44,448</b>	<b>(35,028)</b>	<b>9,420</b>	<b>4,050</b>	<b>9,401</b>	<b>19</b>

## BUDGET VARIATIONS

The net variance reflects a number of underspends and pressures including:

### Underspends:

- **£44k** – Delayed recruitment to a number of vacant posts in Economy, Employment and Skills.
- **£47k** – Delayed recruitment to 3 vacant posts in Asset Management.
- **£84k** – Backdated fee income due for the Concord Suite relating to electricity costs associated with the telecoms mast
- **£331k** - Savings on premises related expenditure on closed buildings due to covid-19. This is £300k in relation to a reduction in building repairs and £31k saving in Utilities.
- **£86k** – Other minor variations

## BUDGET VARIATIONS

## Pressures:

- **(£141k)** - Reduced income in Customer and Client Receipts from Shopping centres in Droylsden and Hyde. This is a result of tenants having to vacate shopping centres as a result of Covid-19. This is an estimated adverse variance awaiting the annual accounts due in September 2021
- **(£132)** - Loss of income on Hire of Rooms for public events

## SAVINGS

- **(£300k)** - Savings to not be achieved in relation to leasing income on Tameside One.

Scheme	Savings Target 21/22 £000's	Not expected to be delivered £000s	Red £000's	Amber £000's	Green £000's	Achieved £000's	Total £000's
Reduction in posts, income generation from management fees and restructuring external budgets.	76	0			43	33	<b>76</b>
Asset Management Accommodation Strategy (operational)/ WorkSmart	177	0			60	117	<b>177</b>
Relocation of Droylsden Library and Coming out of Hattersley Hub Offices and Community 7 Rooms	20	0			20	0	<b>20</b>
Lease Out of Tameside One Office Floor	300	300				0	<b>0</b>
Reduce Employment and Skills project budget by £10,000 (40%).	10	0				10	<b>10</b>
Future Income Generation – Contributions to post	52	52				0	<b>0</b>
Savings in Development Management pre-application advice and Planning Performance Agreements	7	0			7	0	<b>7</b>

## SAVINGS (continued)

Scheme	Savings Target 21/22 £000's	Not expected to be delivered £000s	Red £000's	Amber £000's	Green £000's	Achieved £000's	Total £000's
Recurrent income Review Land Charges fees aligned to completion of Land Registry digitisation project to ensure that the remaining chargeable services are at an appropriate up to date level	57	0			57	0	57
Planning and Transportation Restructure	55	0			55	0	55
Reduction in costs associated with the Tameside Additional Services Contract (TAS)	200	0			200	0	200
Estates Property Rent Reviews	500	500				0	0
<b>Total</b>	<b>1,454</b>	<b>852</b>	<b>0</b>	<b>0</b>	<b>442</b>	<b>160</b>	<b>602</b>

Governance	Gross Expenditure Budget £000's	Gross Income Budget £000's	Net Budget £000's	Actual to date £000's	Forecast £000's	Variance £000's
Democratic Services	737	(119)	618	272	590	28
Executive Support	1,734	(158)	1,576	361	1,481	95
Governance Management	187	(90)	97	23	97	0
Legal Services	1,537	(34)	1,503	350	1,563	(60)
Exchequer	61,429	(60,108)	1,320	969	2,095	(775)
Policy, Performance & Communications	1,758	(295)	1,463	375	1,426	38
HR Operations & Strategy	1,293	(677)	616	56	729	(113)
Organisational & Workforce Development	711	(103)	608	116	503	105
Payments, Systems and Registrars	2,085	(803)	1,282	(1,676)	1,227	55
<b>TOTAL</b>	<b>71,470</b>	<b>(62,387)</b>	<b>9,083</b>	<b>847</b>	<b>9,709</b>	<b>(626)</b>

## BUDGET VARIATIONS

The net variance reflects a number of underspends and pressures including:

### Underspends

- **£273k** - Employee related expenses including training are less than budget due to a combination of vacant posts held, posts being recruited to and costs forecast from later in the year, maternity leave, staff who are not in the Pension fund or may have opted out and the vacancy factor.
- **£57k** - There is a current forecast of £57k one off income for staff related time spent on Covid-19 related activities from the Contain Outbreak Management Fund.
- **£92k** - Budget of £92k to increase the bad debt provision for Housing Benefit is currently not being forecast to be utilised as the current provision is considered adequate.
- **£155k** - Other minor variation of less than £50k across all services across the directorate.
- **£27k** - The Quality, Innovation, Productivity and Prevention programme (QIPP) from the CCG for quarter 1 has resulted in additional income of £27k to TMBC; these will be monitored over the financial year.

## Pressures:

- **(£532k)** - The net value of costs recovered in respect of council tax and business rates debt collections costs are forecast to be significantly less than budget due to delays and restrictions on the recovery processes due to the Covid-19 pandemic (£532k).
- **(£127k)** - Income is (£127k) less than budget due to a reduction in the number of schools purchasing HR, Payroll and Recruitment and Teacher Trade Union service.
- **(£25k)** - The Priority Account Service (Oxygen) has a net income target of £50k. Current forecast for the programmes expenditure and income along with the £50k income target results is a forecast shortfall of (£25k). This will be reliant on the number of our larger suppliers signing up to the scheme and will be monitored throughout the year.
- **(£528k)** - The forecast impact of a reduction in Housing Benefit overpayment identified and collected in year together with reduced collection of prior year overpayment debt recovery. Reduced debt collection is attributable to the economic impact of Covid 19 and restrictions on recovery processes in 21/22. It is hoped that recovery performance will increase over the course of the financial year. This is resulting in income recovery of (£528k) less than budget.

## SAVINGS (continued)

- **(£10k)** - Saving not expected to be achieved in relation to the Discontinuation of Life in Tameside and Glossop Website and alternative savings will be made instead.
- **(£8k)** - Generation of income through promotion of design function externally has not yet been implemented and alternative savings will be made instead..

## SAVINGS (continued)

Scheme	Savings Target 21/22 £000's	Not expected to be delivered £000s	Red £000's	Amber £000's	Green £000's	Achieved £000's	Total £000's
electoral registration	25	0		25		0	25
Review of staff structure - reducing staff hours	41	0				41	41
Review of staff structure	68	0				68	68
Review of workforce development budget - for one year and further review thereafter	20	0				20	20
Staff restructure	81	0				81	81
Review of staff structure	20	0		20		0	20
Review software licences	5	0		5		0	5
Discontinuation of Life in Tameside and Glossop Website	10	10				0	0
Review of external advertising	5	0		5		0	5
Generation of income through promotion of design function externally	10	8		2		0	2
Not replacing trainee solicitor post	70	0				70	70
<b>Total</b>	<b>355</b>	<b>18</b>	<b>0</b>	<b>57</b>	<b>0</b>	<b>280</b>	<b>337</b>

Finance and IT	Gross Expenditure Budget £000's	Gross Income Budget £000's	Net Budget £000's	Actual to date £000's	Forecast £000's	Variance £000's
Financial Management	3,487	(1,051)	2,436	(202)	2,455	(19)
Risk Management & Audit Services	1,936	(250)	1,685	1,231	1,697	(12)
Digital Tameside	4,730	(525)	4,205	1,418	4,257	(52)
<b>TOTAL</b>	<b>10,153</b>	<b>(1,827)</b>	<b>8,326</b>	<b>2,447</b>	<b>8,409</b>	<b>(83)</b>

## BUDGET VARIATIONS

The net variance reflects a number of underspends and pressures including:

### Underspends:

- **£21k** - Employee related expenses including training is less than budget due to a combination of vacant posts held and costs forecast later in the year.

### Pressures:

- **(£67k)** - Under recovery of income from Schools Trading within IT
- **(£27k)** - Other Minor variations across the Directorate

### Savings Performance:

- **(£10k)** - The saving for STAR Procurement is forecast not to be achieved due to the fee not being reduced in 21/22.

Scheme	Savings Target 21/22 £000's	Not expected to be delivered £000s	Red £000's	Amber £000's	Green £000's	Achieved £000's	Total £000's
Asset Valuation Services	55	0			55		55
STAR procurement	10	10					0
<b>Total</b>	<b>65</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>55</b>	<b>0</b>	<b>55</b>

# Capital Financing, Contingency and Corporate Costs G

Corporate	Gross Expenditure Budget £000's	Gross Income Budget £000's	Net Budget £000's	Actual to date £000's	Forecast £000's	Variance £000's
Chief Executive	259	0	259	62	288	(29)
Corporate and Democratic Core	3,628	(222)	3,406	623	3,360	45
Democratic Processes	1,465	(79)	1,386	316	1,357	29
Investment and Financing	8,964	(4,189)	4,775	(179)	4,358	417
Contingency	(524)	(9,373)	(9,897)	(18,620)	(11,338)	1,442
<b>TOTAL</b>	<b>13,792</b>	<b>(13,863)</b>	<b>(71)</b>	<b>(17,798)</b>	<b>(1,975)</b>	<b>1,904</b>

## BUDGET VARIATIONS

The variance is a net position and reflects a number of underspends and pressures including:

### Underspends:

- **£56k** - There are other minor variations across the Corporate Democratic Core service of under £50k
- **£52k** - MRP charges lower than initial budget due to reduced capital spend in 2020/21
- **£355k** - Projected interest charges reduced on the assumption that no further borrowing is required in year.
- **£14k** - Projected Manchester Airport land rental income increased on basis of 2020/21 outturn.
- **£1,433k** – Additional Collection Fund losses Compensation Grant arising from business rates income losses during the COVID 19 pandemic. We are forecasting to receive an additional £1,433k grant income more than what was estimated when the budget was set.
- **£436k** – Additional Income Compensation Grant arising from sales, fees & charges losses during the COVID-19 pandemic. We are forecasting to receive and additional £436k grant income more than what was estimated when the budget was set.

### Pressures:

- **(£41k)** - There is an ongoing annual pressure of (£41k) for the I.T. related expenditure in relation to Graphnet
- **(£61k)** - Investment interest income forecast below budget due to continued low interest rate environment.



## SAVINGS

### Savings Performance:

- **£30k** - A further additional saving of £30k is forecast on the Pension Increase Act payment we make to the Greater Manchester Pension Fund, this is in addition to the £50k saving for 21/22
- **£56k** - Additional savings from the prepayment of pension contributions to GMPF based on savings to date in year.
- **(£261k)** - Workforce cross cutting themes – work ongoing to identify savings.
- **(£45k)** - Salary Sacrifice Schemes - Level of savings unknown at this stage, total saving of £45k most likely won't fully materialise as a significant proportion was a saving associated with employees using The Council's car loan scheme which is unlikely to see high demand due to employees working from home.
- **£356k** - Council Tax Single Person Discount review - total savings forecast to be achieved is £456k which is an overachievement of £356k against the original £100k savings target. Over achievement due to the Single Person Discount review identifying more council tax claimants that needed correcting than originally anticipated. This saving will materialise as increased council tax income.
- **(£13k)** - Venture fund savings target not achievable as fund wasn't established.

# Capital Financing, Contingency and Corporate Costs **G**

## SAVINGS

### Savings Performance:

Scheme	Savings Target 21/22 £000's	Not expected to be delivered £000s	Red £000's	Amber £000's	Green £000's	Achieved £000's	Total £000's
Contingencies and Mayoral Support	136	0		30	136	0	166
MRP overpayment	1,299	0				1,299	1,299
Manchester Airport Investments	1,062	0			1,062	0	1,062
Pension Advanced Payment	460	0			516	0	516
SPD Review	100	0				456	456
Workforce Cross Cutting theme (Excluding VF increase)	261	261				0	0
Salary Sacrifice Schemes	45	45				0	0
Capital Financing	40	0				40	40
Venture fund	13	13				0	0
<b>Total</b>	<b>3,416</b>	<b>319</b>	<b>0</b>	<b>30</b>	<b>1,714</b>	<b>1,795</b>	<b>3,539</b>

# Reserve Transfers

## Reserve Transfers

The table below details the reserve transfers that need approval;

Service	Details of request	Transfer to/from reserves	Amount to be transferred £
Education	Dedicated Schools Grant (DSG) High Needs forecast surplus to be transferred to the DSG reserve to support the current overspend position. The grant is ringfenced for schools.	Transfer to	178,446
Education	Health income allocated to support the neurodevelopmental pathway assessment being provided by the Specialist Support Service within the SEND Service.	Transfer from	65,000
Growth	The continued development of Tameside's Local Plan reprofiled to 2021/22.	Transfer from	10,268
Growth	Targeted Investment for the development of strategies including the Strategic Asset Management Plan, Inclusive Growth Strategy, and Investment in Strategic sites reprofiled to 2021/22.	Transfer from	300,000
Growth	Targeted Investment for the development of a Housing Delivery Strategy reprofiled to 2021/22.	Transfer from	21,928
Growth	Targeted Investment for Godley Green Garden Village Development reprofiled to 2021/22.	Transfer from	351,169
Growth	Targeted Investment for St Petersfield Ashton - Strategic Site Development reprofiled to 2021/22.	Transfer from	150,000
Growth	Transpennine upgrade of Mottram by pass impact assessment reprofiled to 2021/22.	Transfer from	75,000
Growth	Targeted Investment in Town Centre Masterplanning including Ashton Under Lyne, Stalybridge, Droylsden, and Hyde reprofiled to 2021/22.	Transfer from	200,000
Growth	Targeted Investment for Ashton Moss master planning reprofiled to 2021/22.	Transfer from	250,000
Population Health	Drawdown of reserves from the ringfenced Health Equalities Reserve towards the Health Improvement Programme	Transfer from	93,000

## Reserve Transfers (continued)

Service	Details of request	Transfer to/from reserves	Amount to be transferred £
COVID	Unused grant funding from 20/21 in relation to Covid 19 (Emergency Assistance for Food and Essential Supplies), is to be utilised this year.	Transfer from	148,557
COVID	Unused grant funding from 20/21 in relation to Covid 19 (Community Champions) is to be utilised this year.	Transfer from	367,375
COVID	Unused grant funding from 20/21 in relation to Covid 19 (Clinically Extremely Vulnerable) is to be utilised this year.	Transfer from	282,965
Children's Services	Youth on Remand grant underspend	Transfer to	15,200
Children's Services	Youth Justice Community safety grant monies	Transfer from	(61,337)
Children's Services	Youth Justice Board Grant underspend	Transfer to	21,504
Children's Services	Troubled Families Grant underspend	Transfer to	30,735
Finance & IT	Expected contribution to Insurance reserves based on annual actuarial assessment of insurance provision and reserve requirements.	Transfer to	165,270
Finance & IT	Drawdown from reserve for the amount not to be billed by Salford Computer Audit Services in 20/21 that was put into Contingency as work now being completed in 21/22	Transfer from	13,890

## APPENDIX 3

### IRRECOVERABLE DEBTS OVER £3000

1 April 2021 to 30 June 2021

Note individuals are anonymised

REF:	DEBT:	FINANCIAL YEAR(S)	BALANCE	REASON
16657275	Council Tax	2014 – 2015 £539.12 2015 – 2016 £1036.72 2016 – 2017 £1073.60 2017 – 2018 £1129.36 2018 - 2019 £1187.46 2019 – 2020 £1249.03 2020 – 2021 £1304.12	£7519.41	Individual Voluntary Arrangement approved 02/12/2020
17250891	Council Tax	2017 – 2018 £50.91 2018 – 2019 £827.59 2019 – 2020 £1022.18 2020 – 2021 £1212.28	£3112.96	Individual Voluntary Arrangement approved 16/12/2020
15490933	Council Tax	2017 – 2018 £254.98 2018 – 2019 £1103.46 2019 – 2020 £958.27 2020 – 2021 £999.59	£3316.30	Individual Voluntary Arrangement approved 15/12/2020
16422764	Council Tax	2015 – 2016 £800.00 2016 – 2017 £773.59 2017 – 2018 £986.41 2018 – 2019 £1027.74 2019 – 2020 £1117.88	£4705.62	Individual Voluntary Arrangement approved 17/11/2020
17215063	Council Tax	2017 – 2018 £651.31 2018 – 2019 £933.36 2019 – 2020 £1249.03 2020 – 2021 £1218.12	£4051.82	Individual Voluntary Arrangement approved 27/11/2020
16929491	Council Tax	2016 – 2017 £712.59 2017 – 2018 £827.60 2018 – 2019 £777.26 2019 – 2020 £1103.94 2020 – 2021 £1304.12	£4725.51	Individual Voluntary Arrangement approved 30/11/2020
15490933	Council Tax	2014 - 2015 £256.62 2015 – 2016 £1122.02 2016 – 2017 £240.03 2017 – 2018 £1270.08 2018 – 2019 £522.01	£3410.76	Individual Voluntary Arrangement approved 27/11/2020
12792729	Council Tax	2013 – 2014 £107.39 2014 - 2015 £340.70 2015 – 2016 £696.67 2017 – 2018 £972.64 2018 – 2019 £1094.14 2019 – 2020 £1249.03 2020 – 2021 £1304.12	£5764.69	Individual Voluntary Arrangement approved 30/11/2020
16890342	Council Tax	2016 – 2017 £566.29 2017 – 2018 £96.98 2018 – 2019 £426.33 2019 – 2020 £777.88 2020 – 2021 £1421.16	£3288.64	Individual Voluntary Arrangement approved 21/09/2020

12203015	Council Tax	2008 – 2009 £382.58 2009 – 2010 £528.09 2010 – 2011 £747.87 2011 – 2012 £754.87 2013 – 2014 £609.37 2014 – 2015 £407.44 2015 – 2016 £695.10	£4125.32	Individual Voluntary Arrangement approved 31/07/2019
16297665	Council Tax	2013 - 2014 £106.07 2014 – 2015 £469.31 2015 – 2016 £650.57 2016 – 2017 £375.99 2017 – 2018 £790.92 2018 - 2019 £911.59 2019 – 2020 £958.27 2020 – 2021 £999.59	£5262.31	Individual Voluntary Arrangement approved 28/01/2021
14264678	Council Tax	2017 – 2018 £630.43 2018 – 2019 £1371.38 2019 – 2020 £1442.87 2020 – 2021 £1507.16	£4951.84	Individual Voluntary Arrangement approved 09/02/2021
17087035	Council Tax	2016 – 2017 £20.92 2017 – 2018 £196.00 2018 – 2019 £917.47 2019 – 2020 £958.27 2020 – 2021 £999.59	£3092.25	Individual Voluntary Arrangement approved 06/04/2021
17355375	Council Tax	2018 – 2019 £910.36 2019 – 2020 £1442.87 2020 – 2021 £1507.16	£3860.39	Individual Voluntary Arrangement approved 25/03/2021
<b>COUNCIL TAX</b>		<b>SUB TOTAL – Individual Voluntary Arrangement</b>	<b>£61,187.82</b>	
16419636	Council Tax	2013 – 2014 £153.35 2014 - 2015 £726.60 2015 – 2016 £990.43 2016 – 2017 £1073.60 2017 – 2018 £868.02 2018 – 2019 £288.00 2019 – 2020 £715.76 2020 – 2021 £388.83	£5204.59	Bankruptcy Order made 19/01/2021
14628309	Council Tax	2010 – 2011 £243.57 2011 – 2012 £109.41 2013 – 2014 £879.59 2014 – 2015 £1109.62 2015 – 2016 £157.25 2016 – 2017 £51.40 2017 – 2018 £1227.02 2018 – 2019 £677.48	£4455.34	Bankruptcy Order made 11/06/2020
13880444	Council Tax	2013 – 2014 £848.04 2014 – 2015 £1206.42 2016 – 2016 £801.40 2016 – 2017 £902.66 2017 – 2018 £443.92 2018 – 2019 £482.76 2019 – 2020 £591.78 2020 – 2021 £322.00	£5598.98	Bankruptcy Order made 06/08/2020
<b>COUNCIL TAX</b>		<b>SUB TOTAL – Bankruptcy</b>	<b>£15,258.91</b>	

13530704	Council Tax	2014 - 2015 £50.54 2015 – 2016 £607.89 2016 – 2017 £868.23 2017 – 2018 £907.42 2018 – 2019 £616.68 2019 – 2020 £808.13 2020 – 2021 £725.69	£4584.58	Debt Relief Order granted 10/03/2021
<b>COUNCIL TAX</b>		<b>SUB TOTAL – Debt Relief Order</b>	<b>£4584.58</b>	
<b>COUNCIL TAX IRRECOVERABLE BY LAW TOTAL</b>			<b>£81,031.31</b>	
65582219	Business Rates	Leon Transports Limited, Unit 3B at 2-5 Grey Street, Denton, M34 3RU Company Dissolved 03/11/2020	2018 - 2019 £1220.84 2019 – 2020 £4592.73	£5813.57
65569353	Business Rates	Fusion 4 Ladies Limited, 21 The Mall, Hyde, SK14 2QT Company Dissolved 17/11/2020	2018 – 2019 £3613.50 2019 – 2020 £4582.88	£8196.38
65511217	Business Rates	DPB Building Services Ltd, The Works, Tame Street, Stalybridge, SK15 1 <sup>ST</sup> Company Dissolved 07/04/2020	2018 – 2019 £7271.32 2019 – 2020 £13,737.00	£21,008.32
65579336	Business Rates	Eat Drink Share Ltd, Gunn Inn, 2 Market Street, Hollingworth, Hyde, SK14 8LN Company Dissolved 27/10/2020	2019 - 2020 £8208.07	£8208.07
65531235	Business Rates	C.K Waste Limited, Unit 16 & 16A, Broadway Industrial Estate, Outram Road, Dukinfield, SK16 4XE Company Dissolved 12/01/2021	2017 – 2018 £7596.00 2018 - 2019 £15,977.55 2019 - 2020 £15,472.25 2020 – 2021 £13,842.96	£52,888.76
65582233	Business Rates	Sleep Lite Ltd, Unit 5 at 2-5 Grey Street, Denton, M34 3RU Company Dissolved 03/11/2020	2018 – 2019 £5455.03 2019 – 2020 £22,095.00 2020 – 2021 £4244.92	£31,794.95
65566835	Business Rates	Gazcam Ltd, T/A Slide & Seek, Unit A, SK14 Industrial Park, Broadway, Hyde, SK14 4QF Company Dissolved 03/03/2020	2019 – 2020 £9327.46	£9327.46
65594878	Business Rates	Bricbuilt Limited, 1 Hattersley Industrial Estate, Stockport Road, Hyde, SK14 3QT Company Dissolved 22/09/2020	2019 - 2020 £3767.61 2020 – 2021 £4393.38	£8160.99

<b>BUSINESS RATES</b>		<b>SUB TOTAL – Company Dissolved</b>	<b>£145,398.50</b>	
65506680	Business Rates	Northwest Flowers Ltd, Unit 3, Alexandria Court, Alexandria Drive, Ashton-under-Lyne, OL7 0QN <b>Company in Liquidation 11/08/2020</b>	2020 - 2021 £6677.03	£6677.03
65563430	Business Rates	Beer and Bagels Ltd, Prince of Orange, 109 Warrington Street, Ashton-under-Lyne, OL6 6DW <b>Company in Liquidation 22/10/2020</b>	2018 – 2019 £3929.63	£3929.63
<b>BUSINESS RATES</b>		<b>SUB TOTAL – Company in Liquidation</b>	<b>£10,606.66</b>	
65596522	Business Rates	BM Retail Limited, T/A Bonmarche, 18 Staveleigh Mall, Ashton-under-Lyne, OL6 7JQ <b>Company in Administration 30/11/2020</b>	2019 – 2020 £4400.61	£4400.61
<b>BUSINESS RATES</b>		<b>SUB TOTAL – Company in Administration</b>	<b>£4400.61</b>	
65576733	Business Rates	NS Travel Limited, Unit 22 The Arcades, Warrington Street, Ashton-under-Lyne, OL6 7JE <b>Proposal to Strike Off 14/01/2020</b>	2018 – 2019 £731.88 2019 – 2020 £3481.73	£4213.61
<b>BUSINESS RATES</b>		<b>SUB TOTAL – Proposal to Strike Off</b>	<b>£4213.61</b>	
<b>BUSINESS RATES IRRECOVERABLE BY LAW TOTAL</b>			<b>£164,619.38</b>	
221012 Anonymised as an individual	Sundry Debts Market Rent and Electricity Charges	2015-2016 - £624.25 2017-2018 - £1,076.24 2018-2019 - £283.76 2019-2020 - £7,430.65	£9414.90	<b>Bankruptcy Order made 09/12/2019</b>
4026172 Anonymised as an individual	Sundry Debts Residential Care Charges	2018-2019 - £41,911.76 2019-2020 - £1,076.91	£42,988.67	<b>Bankruptcy Order made 17/08/2017</b>
<b>SUNDRY DEBTS</b>		<b>SUB TOTAL – Bankruptcy</b>	<b>£52,403.57</b>	
<b>SUNDRY DEBTS IRRECOVERABLE BY LAW</b>			<b>£52,403.57</b>	

### DISCRETION TO WRITE OFF OVER £3000

65014228	Business Rates Anonymised as an individual	2011 – 2012 £2635.10 2012 – 2013 £699.31	£3334.41	<b>Absconded</b>
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65024164	Business Rates Anonymised as an individual	2009 – 2010 £4493.05 2010 – 2011 £1058.04	£5551.09	Absconded
65104282	Business Rates Anonymised as an individual	2007 – 2008 £3351.00 2008 – 2009 £2919.55	£6270.55	Absconded
65409291	Business Rates Anonymised as an individual	2016 - 2017 £4749.82	£4749.82	Absconded
65507003	Business Rates Anonymised as an individual	2011 - 2012 £3478.05	£3478.05	Absconded
65515721	Business Rates Anonymised as an individual	2014 – 2015 £5327.00 2015 – 2016 £7823.34	£13,150.34	Absconded
65513183	Business Rates Anonymised as an individual	2015 – 2016 £3488.03 2016 – 2017 £161.22	£3649.25	Absconded
65521085	Business Rates Anonymised as an individual	2016 – 2017 £4144.89	£4144.89	Absconded
65489648	Business Rates Anonymised as an individual	2014 – 2105 £5305.52 2015 – 2016 £11,817.16	£17,122.68	Absconded
65445709	Business Rates Anonymised as an individual	2012 – 2013 £1879.51 2013 – 2014 £1825.44	£3704.95	Absconded
65469453	Business Rates Anonymised as an individual	2015 – 2016 £2185.00 2016 – 2017 £1755.21	£3940.21	Absconded
65507010	Business Rates Anonymised as an individual	2011 – 2012 3214.01 2012 – 2013 £7128.49	£10,342.50	Absconded

65498413	Business Rates Anonymised as an individual	2016 – 2017 £3304.61	£3304.61	Absconded
65490921	Business Rates Anonymised as an individual	2013 – 2014 £2810.84 2014 – 2015 £1924.64 2015 – 2016 £6006.86 2016 – 2017 £7959.00 2017 – 2018 £7894.00 2018 – 2019 £7653.75 2019 – 2020 £3199.84	£37,448.93	Absconded
65495629	Business Rates Anonymised as an individual	2012 – 2013 £2149.40 2013 – 2014 £5212.06 2014 – 2015 £2041.49	£9402.95	Absconded
65555064	Business Rates Anonymised as an individual	2017 – 2018 £6877.11 2018 – 2019 £19,287.91 2019 – 2020 £10,799.32 2020 – 2021 £1841.10	£38,805.44	Absconded
65559011	Business Rates	Bangladeshi High Commission, Office Block, Seamark House, Edge Lane, Droylsden, M43 6BB	2016 – 2017 £21,838.04 2017 – 2018 £31,614.00 2018 – 2019 £32,538.00 2019 – 2020 £33,264.00 2020 – 2021 £33,792.00	£153,046.04
consular premises are rateable, any liability for business rates for the premises is unenforceable against the country (or its high commission) occupying/operating from the consulate although no exemption given in council tax legislation. If the Council were to take enforcement action against the Country/High Commission to attempt to recover the business rates, the occupier can rely on Article 32 of the Vienna Convention on Consular Relations 1963. Article 32 specifically exempts a Country from payment of all national, regional and municipal taxes in relation to their consulates				
<b>BUSINESS RATES</b>		<b>SUB TOTAL – Absconded</b>	<b>£321,446.71</b>	
<b>BUSINESS RATES DISCRETIONARY WRITE OFF TOTAL</b>			<b>£321,446.71</b>	
74844377	Overpaid Housing Benefit	1999 – 2000 £3495.36	£3495.36	Deceased, no Estate
<b>OVERPAID HOUSING BENEFIT</b>		<b>SUB TOTAL – Deceased, no Estate</b>	<b>£3495.36</b>	
<b>OVERPAID HOUSING BENEFIT DISCRETIONARY WRITE OFF TOTAL</b>			<b>£3495.36</b>	
4022650	Sundry Debts Residential Care charges	2018 -2019 £3849.13 2019 - 2020 £6109.79	£9958.92	Deceased, no Estate
4027169	Sundry Debts Residential Care charges	2019 -2020 £3744.33	£3744.33	Deceased, no Estate

4005252	Sundry Debts Residential Care charges	2016 – 2017 £34.18 2017 – 2018 £4483.60	£4517.78	Deceased, no Estate
4018486	Sundry Debts Residential Care charges	2016 – 2017 £6105.71	£6105.71	Deceased, no Estate
4018811	Sundry Debts Residential Care charges	2016 – 2017 £5888.95	£5888.95	Deceased, no Estate
4002015	Sundry Debts Homecare charges	2017 – 2018 £5097.29	£5097.29	Deceased, no Estate
4003521	Sundry Debts Homecare charges	2017 – 2018 £1338.58 2018 – 2019 £2727.05	£4065.63	Deceased, no Estate
4020297	Sundry Debts Homecare and Residential care charges	2018 – 2019 £190.48 2019 – 2020 £2953.04	£3143.52	Deceased, no Estate
4021659	Sundry Debts Homecare and Residential care charges	2018 – 2019 £2692.56 2019 – 2020 £4511.80	£7204.36	Deceased, no Estate
4007088	Sundry Debts Direct Payment, Community Response and Residential Care charges	2015 – 2016 £15.99 2016 – 2107 £157.44 2017 – 2108 £192.59 2018 – 2019 £13,322.02 2019 – 2020 £5987.76	£19,675.80	Deceased, no Estate
<b>SUNDRY DEBTS</b>		<b>SUB TOTAL – Deceased, no Estate</b>	<b>£69,402.29</b>	
4011442	Sundry Debts Direct Payment	2014 – 2015 £5440.06	£5440.06	Unrecoverable Debt – Recovery Exhausted

<b>SUNDRY DEBTS</b>		<b>SUB TOTAL – Unrecoverable Debt – Recovery Exhausted</b>	<b>£5440.06</b>	
<b>SUNDRY DEBTS RATES DISCRETIONARY WRITE OFF TOTAL</b>			<b>£74,842.35</b>	

**SUMMARY OF UNRECOVERABLE DEBT OVER £3000**

IRRECOVERABLE by law	Council Tax	£81,031.31
	Business Rates	£164,619.38
	Overpaid Housing Benefit	NIL
	Sundry	£52,403.57
	<b>TOTAL</b>	<b>£298,054.26</b>

DISCRETIONARY write off – meaning no further resources will be used to actively pursue	Council Tax	NIL
	Business Rates	£321,446.71
	Overpaid Housing Benefit	£3495.36
	Sundry	£74,842.36
	<b>TOTAL</b>	<b>£399,784.43</b>

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# Agenda Item 6.

<b>Report to:</b>	<b>AUDIT PANEL</b>
<b>Date:</b>	28 September 2021
<b>Reporting Officer:</b>	Kathy Roe – Director of Finance
<b>Subject:</b>	<b>CIPFA FINANCIAL MANAGEMENT CODE</b>
<b>Report Summary:</b>	To inform Members of the contents of the new CIPFA Financial Management Code and provide an assessment of the Council's current levels of compliance, and any areas for further development and improvement.
<b>Recommendations:</b>	Members are asked to note the contents of the report and endorse the improvement actions identified in the self assessment against the Code requirements.
<b>Corporate Plan:</b>	Sound financial management is essential to ensure Council budgets are aligned with the priorities of the Corporate Plan and financial sustainability.
<b>Policy Implications:</b>	Financial Management standards and financial sustainability support the policy choices that the Strategic Commission intends to pursue to support the Corporate Plan and Medium Term Financial Plan.
<b>Financial Implications: (Authorised by the statutory Section 151 Officer &amp; Chief Finance Officer)</b>	These are the subject of the report.
<b>Legal Implications: (Authorised by the Borough Solicitor)</b>	Robust financial management is critical to the delivery of services for the residents of Tameside.
<b>Risk Management:</b>	Failure to ensure high standards of financial management may result in the Council becoming financially unsustainable, resulting in service failure and loss of public confidence.
<b>Background Information:</b>	The background papers relating to this report can be inspected by contacting Heather Green, Finance Business Partner



Telephone: 0161 342 2929



e-mail: [heather.green@tameside.gov.uk](mailto:heather.green@tameside.gov.uk)

## 1. INTRODUCTION

- 1.1 The Chartered Institute of Public Finance and Accountancy (CIPFA) published The Financial Management Code (FM Code) in late 2019. The FM Code provides guidance for good and sustainable financial management in local authorities, giving assurance that authorities are managing resources effectively.
- 1.2 The first year of compliance for the FM Code is 2021/22 however CIPFA has recognised the extraordinary burden being placed on Local Authorities since the beginning of the COVID pandemic. In a statement issued on 11 February 2021 a proportionate approach is encouraged, meaning that in practice adherence to some parts of the Code will demonstrate a direction of travel rather than full compliance from 1 April 2021.
- 1.3 The FM Code requires authorities to demonstrate that the processes they have in place satisfy the principles of good financial management, which is an essential part of ensuring that public sector finances are sustainable. The FM Code identifies risks to financial sustainability and introduces a framework of assurance. This framework is built on existing successful practices and sets explicit standards of financial management.
- 1.4 With increasing financial pressures being faced by Councils following 10 years of austerity and a number of high profile governance failings within the Local Government section, it is vital that Tameside Council can demonstrate its sound financial management of its affairs for the benefit of its tax payers and residents.
- 1.5 Compliance with the standards set out in the FM Code is the collective responsibility of Elected Members, the Director of Finance and all Senior Officers. Complying with the FM Code will help strengthen the framework that surrounds financial decision-making.

## 2. APPLICATION OF THE FINANCIAL MANAGEMENT (FM) CODE

- 2.1 CIPFA's intention is that the Financial Management Code (FM Code) will have the same scope as the Prudential Code for Capital Finance in Local Authorities (CIPFA, 2017), which promotes the financial sustainability of local authority capital expenditure and associated borrowing.
- 2.2 In addition to its alignment with the *Prudential Code for Capital Finance in Local Authorities* (CIPFA, 2017), the FM Code also has links to the *Treasury Management in the Public Sector Code of Practice and Cross Sectoral Guidance Note* (CIPFA, 2017) and the annual *Code of Practice on Local Authority Accounting in the United Kingdom*. In this way the FM Code supports authorities by re-iterating in one place the key elements of these statutory requirements.
- 2.3 The FM Code is also further supported by statutory requirements for all local authorities to have sound financial management. Section 151 of the Local Government Act 1972 requires that every local authority in England and Wales should "... *make arrangements for the proper administration of their financial affairs and shall secure that one of their officers has responsibility for the administration of those affairs.*"
- 2.4 In addition to the requirements of primary legislation and associated CIPFA Codes, an authority's prudent and proper financial management is informed by a framework of professional codes of practice and guidance, including:
  - the CIPFA Statements of Professional Practice (SOPP) (including ethics)
  - the CIPFA Statement of the Role of the Chief Financial Officer
  - the CIPFA Statement on the Role of the Chief Financial Officer in Local Government



- 2.5 CIPFA considers the application of the FM Code to be a professional responsibility of all its members, regardless of their role in the financial management process. More specifically, the FM Code clarifies CIPFA’s understanding of how Chief Finance Officers (CFOs) should satisfy their statutory responsibility for good financial administration. The responsibilities of the CFO are both statutory and professional. Notwithstanding these specific expectations of CIPFA members, the primary purpose of the FM Code is to establish how the CFO – regardless of whether or not they are a CIPFA member – should demonstrate that they are meeting their statutory responsibility for sound financial administration.

### 3. THE FINANCIAL MANAGEMENT (FM) CODE

- 3.1 The FM Code establishes an approach based on six principles of good financial management, supported by 17 standards for compliance, and is therefore not intended to be prescriptive. The six principles cover:

1. **Organisational Leadership** Demonstrating a clear strategic direction based on a vision in which financial management is embedded into organisational culture.
2. **Accountability** Based on medium term financial planning, driving the annual budget process, supported by effective risk management, quality supporting data and whole life costs.
3. **Transparency** At the core of financial management, using consistent, meaningful and understandable data, reported frequently, with evidence of periodic officer action and elected member decision making.
4. **Professional Standards** Promoted by the leadership team, with adherence evidenced.
5. **Assurance** Recognised as an effective tool, mainstreamed into financial management, including political scrutiny and the results of both external audit, internal audit and inspection.
6. **Long-Term Sustainability** At the heart of all local services’ financial management processes, evidenced by the prudent use of public resources.

- 3.2 The FM Code translates the principles of good financial management into a series of standards. These standards address the aspects of the Council’s operations and activities that must function effectively if financial management is to be undertaken robustly and financial sustainability is to be achieved. These standards cover:

<b>The responsibilities of the chief finance officer and leadership team</b>	
A	The leadership team is able to demonstrate that the services provided by the authority provide value for money
B	The authority complies with the CIPFA <i>Statement on the Role of the Chief Finance Officer in Local Government (2016)</i>
<b>Governance and financial management style</b>	
C	The leadership team demonstrates in its actions and behaviours responsibility for governance and internal control
D	The authority applies the CIPFA/SOLACE <i>Delivering Good Governance in Local Government: Framework (2016)</i>
E	The financial management style of the authority supports financial sustainability
<b>Medium to long-term financial management</b>	
F	The authority has carried out a credible and transparent financial resilience assessment

G	The authority understands its prospects for financial sustainability in the longer term and has reported this clearly to members
H	The authority complies with the CIPFA <i>Prudential Code for Capital Finance in Local Authorities</i>
I	The authority has a rolling multi-year medium-term financial plan consistent with sustainable service plans
<b>The annual budget</b>	
J	The authority complies with its statutory obligations in respect of the budget setting process
K	The budget report includes a statement by the chief finance officer on the robustness of the estimates and a statement of the adequacy of the proposed financial reserves
<b>Stakeholder engagement and business cases</b>	
L	The authority has engaged where appropriate with key stakeholders in developing its long-term financial strategy, medium-term financial plan and annual budget
M	The authority uses an appropriate documented option appraisal methodology to demonstrate the value for money of its decisions
<b>Monitoring financial performance</b>	
N	The leadership team takes action using reports, enabling it to identify and correct emerging risks to its budget strategy and financial sustainability
O	The leadership team monitors the elements of its balance sheet which pose a significant risk to its financial sustainability
<b>External financial reporting</b>	
P	The chief finance officer has personal responsibility for ensuring that the statutory accounts provided to the local authority comply with the <i>Code of Practice on Local Authority Accounting in the United Kingdom</i>
Q	The presentation of the final outturn figures and variations from budget allow the leadership team to make strategic financial decisions

#### 4. ASSESSMENT OF COMPLIANCE

- 4.1 An assessment of compliance with the standards in the FM code has been undertaken and is summarised in **Appendix 1**. This assessment concludes that the Council is compliant with minimum standards set out in the FM Code but has identified some areas for further improvement over the course of the next 12 months. An action plan is included at **Appendix 2**.

#### 5. RECOMMENDATIONS

- 5.1 As set out at the front of the report.

## APPENDIX 1 – ASSESSMENT AGAINST THE FINANCIAL MANAGEMENT CODE STANDARDS

FM CODE STANDARDS	Key Questions in FM Code	Met?	Current Arrangements	Areas for Improvement (If any)	
<b>The responsibilities of the chief finance officer and leadership team</b>					
A	The leadership team is able to demonstrate that the services provided by the authority provide value for money	<ul style="list-style-type: none"> <li>• Does the authority have a clear and consistent understanding of what value for money means to it and to its leadership team?</li> <li>• Does the authority have suitable mechanisms in place to promote value for money at a corporate level and at the level of individual services?</li> <li>• Is the authority able to demonstrate the action that it has taken to promote value for money and what it has achieved?</li> </ul>	YES	Corporate Plan identifying the strategic priorities for the Council. Governance arrangements including the Financial Regulations and Contract Procedure Rules, and decision-making. Procurement processes supported by STAR. Audit and risk management arrangements include reporting to senior officers and Members. Capital Expenditure proposals subject to business cases and Member approval. Regular financial reporting to Officers and Members.	The integration of performance reporting with financial reporting would enable better links between cost and performance. Revisions and clarifications to the Financial Regulations, and further training and guidance to officers to provide greater clarity on levels of delegation and decision making routes.
B	The authority complies with the CIPFA <i>Statement on the Role of the Chief Finance Officer in Local Government (2016)</i>	<ul style="list-style-type: none"> <li>• Is the authority's CFO a key member of the leadership team, involved in, and able to bring influence to bear on, all material business decisions?</li> <li>• Does the CFO lead and champion the promotion and delivery of good financial management across the authority?</li> <li>• Is the CFO suitably qualified and experienced?</li> <li>• Is the finance team suitably resourced and fit for purpose?</li> </ul>	YES	The Director of Finance for the demonstrates full compliance with the CIPFA Statement on the Role of the Chief Finance Officer in Local Government. The Director of Finance is a key member of the Single Leadership Team, actively involved in and able to influence all material decisions, and is supported by a suitably resourced and fit for purpose Finance team.	Regular review and refresh of Financial Management roles and responsibilities, and on-going consideration of training and development needs.

Governance and financial management style					
C	The leadership team demonstrates in its actions and behaviours responsibility for governance and internal control	<ul style="list-style-type: none"> <li>• Does the leadership team espouse the Nolan principles?</li> <li>• Does the authority have in place a clear framework for governance and internal control?</li> <li>• Has the leadership put in place effective arrangements for assurance, internal audit and internal accountability?</li> <li>• Does the leadership team espouse high standards of governance and internal control?</li> <li>• Does the leadership team nurture a culture of effective governance and robust internal control across the authority?</li> </ul>	YES	Compliance with the Council's core governance systems and frameworks including the Constitution, decision making, Codes of Conduct, Annual Governance Statement and Internal Audit Function. The Monitoring Officer is a key member of the Single Leadership Team.	Revisions and clarifications to the Financial Regulations, and further training and guidance to officers to provide greater clarity on levels of delegation and decision making routes
D	The authority applies the CIPFA/SOLACE <i>Delivering Good Governance in Local Government: Framework</i> (2016)	<ul style="list-style-type: none"> <li>• Has the authority sought to apply the principles, behaviour and actions set out in the framework to its own governance arrangements?</li> <li>• Does the authority have in place a suitable local code of governance?</li> <li>• Does the authority have a robust assurance process to support its AGS?</li> </ul>	YES	The Council's Code of Corporate Governance sets out the Council's governance arrangements in conjunction with the CIPFA/SOLACE <i>Delivering Good Governance in Local Government Framework 2016</i> . Compliance with Framework is confirmed within the AGS. Assurance processes are well established to support the AGS, and improvement actions identified in the AGS are followed up during the year. The Internal Audit Function is compliant with Public Sector Internal Audit Standards and reports regularly to the Audit Panel.	
E	The financial management style of the	<ul style="list-style-type: none"> <li>• Does the authority have in place an effective framework of financial accountability?</li> </ul>	YES	Financial sustainability underpins the Council's Corporate Plan to	A training programme for budget holders,

<p>authority supports financial sustainability</p>	<ul style="list-style-type: none"> <li>• Is the authority committed to continuous improvement in terms of the economy, efficiency, effectiveness and equity of its services?</li> <li>• Does the authority's finance team have appropriate input into the development of strategic and operational plans?</li> <li>• Do managers across the authority possess sufficient financial literacy to deliver services cost effectively and to be held accountable for doing so?</li> <li>• Has the authority sought an external view on its financial style, for example through a process of peer review?</li> <li>• Do individuals with governance and financial management responsibilities have suitable delegated powers and appropriate skills and training to fulfil these responsibilities?</li> </ul>	<p>ensure strategic objectives can be delivered. The Council's financial management style has historically been prudent and cautious, with reserve levels being built up over a number of years since 2010 in response to increase risks of austerity. Since 2016/17 significant levels of reserves have been used to support the base budget but this is recognised as unsustainable and the 2021/22 budget has moved away from this. The five year MTFP means that the Council is able to understand longer term risks and plan a response appropriately. As part of the MTFP the Council has adopted a reserves strategy and there is a robust risk assessment underpinning the assessment of the minimum level of general reserves.</p> <p>All budget managers are given direct access to financial information to enable them to manage budgets, including the Council's Financial Management System Agresso. All spending and resource proposals are brought to the attention of the Director of Finance (s151 Officer) and/or the Assistant Director for prior sign-off.</p> <p>Following the Finance Service Review in 2017, a finance business partnering model has</p>	<p>linked to the Financial Regulations, to provide Directors, Service Managers and Budget holders with greater understanding or financial roles, responsibilities and delegations, to improve budget ownership and accountability.</p>
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				been adopted and is being embedded within the organisation.	
<b>Medium to long-term financial management</b>					
F	The authority has carried out a credible and transparent financial resilience assessment	<ul style="list-style-type: none"> <li>• Has the authority undertaken a financial resilience assessment?</li> <li>• Has the assessment tested the resilience of the authority's financial plans to a broad range of alternative scenarios?</li> <li>• Has the authority taken appropriate action to address any risks identified as part of the assessment?</li> </ul>	YES	The risk assessment process undertaken as part of the annual budget cycle and regular updates to the MTFP inform the assessment of financial resilience for the Council. The Director of Finance Report on the Robustness of the budget estimates in the annual budget report, combined with the risk assessment to inform the minimum level of general reserves is a key part of this assessment. Use of reserves to fund the revenue budget in previous years has been identified as unsustainable and the 2021/22 budget and plans for future years seek to move the Council away from this approach.	Further information on the scenarios and risks considered by Financial Management and Senior Officers to be reported more frequently to Members to enable greater understanding of the financial risks facing the Council.
G	The authority understands its prospects for financial sustainability in the longer term and has reported this clearly to members	<ul style="list-style-type: none"> <li>• Does the authority have a sufficiently robust understanding of the risks to its financial sustainability?</li> <li>• Does the authority have a strategic plan and long-term financial strategy that adequately address these risks?</li> <li>• Has the authority sought to understand the impact on its future financial sustainability of the strategic, operational and financial</li> </ul>	YES	The Council has a five year MTFP which is regularly updated and reported to Members as part of the annual budget cycle. The Corporate Plan sets out the medium and longer term priorities for the Council. The Council has adopted a Capital Strategy and this is linked to other strategies including the Treasury Management Strategy, Asset	The Capital programme has been heavily reliant on capital receipts and there are risks to delivery in further receipts are not realised. A review and refresh of the Capital Programme, including the funding strategy is to

		<p>challenges that it might face (eg using a technique such as scenario planning)?</p> <ul style="list-style-type: none"> <li>• Has the authority reported effectively to the leadership team and to members its prospects for long-term financial sustainability, the associated risks and the impact of these for short and medium-term decision making?</li> </ul>		<p>Management Plan and Disposals Policy. The Capital Programme is monitored throughout the year, with regular updates to Members and all new Capital Schemes are subject to business cases and approval by Members.</p>	<p>be undertaken early in 2021/22.</p>
H	<p>The authority complies with the CIPFA <i>Prudential Code for Capital Finance in Local Authorities</i></p>	<ul style="list-style-type: none"> <li>• Has the authority prepared a suitable capital strategy?</li> <li>• Has the authority set prudential indicators in line with the Prudential Code?</li> <li>• Does the authority have in place suitable mechanisms for monitoring its performance against the prudential indicators that it has set?</li> </ul>	YES	<p>The Council has adopted a Capital Strategy alongside the Treasury Management Strategy, with Prudential Indicators set on an annual basis and approved as part of the budget setting process by Full Council. Performance against prudential indicators is considered as part of the regular Capital Monitoring reports to Members.</p>	
I	<p>The authority has a rolling multi-year medium-term financial plan consistent with sustainable service plans</p>	<ul style="list-style-type: none"> <li>• Does the authority have in place an agreed medium-term financial plan?</li> <li>• Is the medium-term financial plan consistent with and integrated into relevant service plans and its capital strategy?</li> <li>• Has the medium-term financial plan been prepared on the basis of a robust assessment of relevant drivers of cost and demand?</li> <li>• Has the medium-term financial plan been tested for resilience against realistic potential variations in key drivers of cost and demand?</li> <li>• Does the authority have in place a suitable asset management plan that seeks to ensure that its property, plant and equipment including infrastructure assets contribute effectively to the delivery of services and to the achievement of the authority's strategic aims?</li> </ul>	YES	<p>The Council has a rolling five year MTFP which is revised annually and reflects the latest position of the Council in terms of funding, cost pressures, investments and savings.</p> <p>Revenue monitoring reports are prepared and presented to Members on a monthly basis. Capital Monitoring reports are prepared on a quarterly basis, with more detailed service based capital update reports presented to Strategic Planning and Capital Monitoring Panel four times a year. An asset management plan is in place which is subject to</p>	

				review and refresh as service delivery needs change.	
<b>The annual budget</b>					
J	The authority complies with its statutory obligations in respect of the budget setting process	<ul style="list-style-type: none"> <li>• Is the authority aware of its statutory obligations in respect of the budget-setting process?</li> <li>• Has the authority set a balanced budget for the current year?</li> <li>• Is the authority aware of the circumstances under which it should issue a Section 114 notice and how it would go about doing so?</li> </ul>	YES	<p>A legal and balanced budget and corresponding Council Tax levels are set annually, by the statutory deadline. The budget proposals, alongside the reserves risk assessment and Robustness Report of the Director of Finance, are presented to Cabinet ahead of final budget proposals being considered and agreed by Full Council. The MTFP process is designed to deliver a balanced budget each year.</p> <p>The authority is aware of the circumstances under which it should issue a section 114 notice and how it would go about doing so.</p>	
K	The budget report includes a statement by the chief finance officer on the robustness of the estimates and a statement of the adequacy of the proposed financial reserves	<ul style="list-style-type: none"> <li>• Does the authority's most recent budget report include a statement by the CFO on the robustness of the estimates and a statement of the adequacy of the proposed financial reserves?</li> <li>• Does this report accurately identify and consider the most significant estimates used to prepare the budget, the potential for these estimates being incorrect and the impact should this be the case?</li> <li>• Does the authority have sufficient reserves to ensure its financial sustainability for the foreseeable future?</li> </ul>	YES	The annual budget report, considered by Executive Cabinet and approved by Full Council includes a Statement by the Director of Finance on the robustness of the budget estimates and the adequacy of reserves. This is supported by the reserves strategy and risk assessment to inform the minimum level of general reserves. The report and statement clearly identifies the most significant risk areas for the	



		<ul style="list-style-type: none"> <li>Does the report set out the current level of the authority's reserves, whether these are sufficient to ensure the authority's ongoing financial sustainability and the action that the authority is to take to address any shortfall?</li> </ul>		<p>Council and these inform the risk assessment.</p> <p>The Council's reserve position has historically been strong, although significant reserves have been utilised to support the revenue budget in recent years. The reserves strategy and risk assessment recognise that this is unsustainable and the 2021/22 budget moves away from this approach.</p>	
<b>Stakeholder engagement and business cases</b>					
L	The authority has engaged where appropriate with key stakeholders in developing its long-term financial strategy, medium-term financial plan and annual budget	<ul style="list-style-type: none"> <li>How has the authority sought to engage with key stakeholders in developing its long-term financial strategy, its medium-term financial plan and its annual budget?</li> <li>How effective has this engagement been?</li> <li>What action does the authority plan to take to improve its engagement with key stakeholders?</li> </ul>	YES	<p>The MTFP and budget is developed in consultation with Members and the Leadership Team as well as key partners and stakeholder groups.</p> <p>In recent years the Council has carried out extensive consultation with the community and has a proven track record of engagement, consultation, listening and considering feedback in the budget setting process. Engagement and consultation will continue over the budget plan period and standard Council procedures will be observed in the instances where we are required to inform the public.</p>	
M	The authority uses an appropriate documented option appraisal	<ul style="list-style-type: none"> <li>Does the authority have a documented option appraisal methodology that is consistent with the guidance set out in IFAC/PAIB publication</li> </ul>	YES	Capital Investment proposals are subject to business cases which use the national Treasury Green	Consideration to be given to applying the business case template

	<p>methodology to demonstrate the value for money of its decisions</p>	<p>Project and Investment Appraisal for Sustainable Value Creation: Principles in Project and Investment Appraisal?</p> <ul style="list-style-type: none"> <li>• Does the authority offer guidance to officers as to when an option appraisal should be undertaken?</li> <li>• Does the authority's approach to option appraisal include appropriate techniques for the qualitative and quantitative assessment of options?</li> <li>• Does the authority's approach to option appraisal include suitable mechanisms to address risk and uncertainty?</li> <li>• Does the authority report the results of option appraisals in a clear, robust and informative manner that gives clear recommendations and outlines the risk associated with any preferred option(s)?</li> </ul>		<p>Book Appraisal Methodology for all capital investment proposals to ensure they demonstrate VfM. Officers receive guidance from the Finance Service when developing business cases and options appraisals for investment proposals.</p> <p>Where significant policy decisions of a revenue nature have financial implications, these should also be supported by appropriate options appraisals.</p> <p>Cabinet reports include revenue and capital implications to ensure decision makers are fully informed of the associated financial implications. In order to improve reporting, further training should be delivered regarding the early identification of the financial implications of policy proposals.</p>	<p>for Capital to any significant revenue related decisions.</p>
<b>Monitoring financial performance</b>					
N	<p>The leadership team takes action using reports, enabling it to identify and correct emerging risks to its budget strategy and financial sustainability</p>	<ul style="list-style-type: none"> <li>• Does the authority provide the leadership team with an appropriate suite of reports that allow it to identify and to correct emerging risks to its budget strategy and financial sustainability?</li> <li>• Do the reports cover both forward and backward-looking information in respect of financial and operational performance?</li> <li>• Are there mechanisms in place to report the performance of the authority's significant delivery partnerships such a contract monitoring data?</li> </ul>	YES	<p>Monthly revenue financial monitoring is presented to Senior Officers, the Leadership Team and Members. This includes monitoring of savings plans with additional focused reporting on savings having been introduced for 2021/22. Significant variances and emerging risks are identified and mitigating actions are discussed and agreed in response. The reports cover the</p>	<p>The integration of performance reporting with financial reporting would enable better links between cost and performance</p>

		<ul style="list-style-type: none"> <li>• Are the reports provided to the leadership team in a timely manner and in a suitable format?</li> <li>• Is the leadership team happy with the reports that it receives and with its ability to use these reports to take appropriate action?</li> </ul>		<p>position to date and the forecast for the remainder of the financial year.</p> <p>Capital Monitoring reports are prepared on a quarterly basis, with more detailed service based capital update reports presented to Strategic Planning and Capital Monitoring Panel four times a year.</p>	
O	The leadership team monitors the elements of its balance sheet which pose a significant risk to its financial sustainability	<ul style="list-style-type: none"> <li>• Has the authority identified the elements of its balance sheet that are most critical to its financial sustainability?</li> <li>• Has the authority put in place suitable mechanisms to monitor the risk associated with these critical elements of its balance sheet?</li> <li>• Is the authority taking action to mitigate any risks identified?</li> <li>• Does the authority report unplanned use of its reserves to the leadership team in a timely manner?</li> <li>• Is the monitoring of balance sheet risks integrated into the authority's management accounts reporting processes?</li> </ul>	YES	<p>The overall level of reserves and their planned use is reviewed each year as part of the outturn, MTFP and budget processes.</p> <p>Treasury Management and Bank Reconciliations takes place to ensure suitable cash levels are in place and any borrowing in line with treasury management code of practice.</p>	Key balance sheet indicators to be reported to Senior Leadership Team, Service Managers and Budget Holders.
<b>External financial reporting</b>					
P	The chief finance officer has personal responsibility for ensuring that the statutory accounts provided to the local authority comply with the	<ul style="list-style-type: none"> <li>• Is the authority's CFO aware of their responsibilities in terms of the preparation of the annual financial statements?</li> <li>• Are these responsibilities included in the CFO's role description, personal objectives and other relevant performance management mechanisms?</li> </ul>	YES	The authority's leadership team and the Director of Finance (s151 Officer) are aware of their responsibilities in terms of the preparation of the annual financial statements. The Statement of Accounts is prepared in	

	<p><i>Code of Practice on Local Authority Accounting in the United Kingdom</i></p>	<ul style="list-style-type: none"> <li>• Have the authority's financial statements hitherto been prepared on time and in accordance with the requirements of the Code of Practice on Local Authority Accounting in the United Kingdom?</li> </ul>		<p>accordance with the Code of Practice, and no significant issues have been identified by External Audit in recent years.</p> <p>The statutory financial statements are prepared by appropriately qualified and skilled accountancy staff within the overall governance and control process and are approved by Director of Finance and Audit Panel.</p>	
Q	<p>The presentation of the final outturn figures and variations from budget allow the leadership team to make strategic financial decisions</p>	<ul style="list-style-type: none"> <li>• Is the authority's leadership team provided with a suitable suite of reports on the authority's financial outturn and on significant variations from budget?</li> <li>• Is the information in these reports presented effectively?</li> <li>• Are these reports focused on information that is of interest and relevance to the leadership team?</li> <li>• Does the leadership team feel that the reports support it in making strategic financial decisions?</li> </ul>	YES	<p>The presentation of the final outturn position to the leadership team and Cabinet compares the financial year outturn to the budget and prior month forecast, and explains any further variances from budget. Monthly in-year and final outturn reports highlight and provide analysis of key variances with recommendations for actions where appropriate.</p> <p>The format of Financial Reporting is subject to regular review and refinement to ensure information is presented effectively and appropriately to the audience.</p>	

## APPENDIX 2 – ACTION PLAN FOR IMPROVEMENTS

FM Code Area	Improvements identified	Actions	Responsible	Planned Start	Planned Finish
<b>The responsibilities of the Chief Finance Officer and leadership team</b>					
The leadership team is able to demonstrate that the services provided by the authority provide value for money	The integration of performance reporting with financial reporting would enable better links between cost and performance. Revisions and clarifications to the Financial Regulations, and further training and guidance to officers to provide greater clarity on levels of delegation and decision making routes.	Carry out revisions and clarifications to the Financial Regulations	Financial Management Governance	Jun-21	Oct-21
		Review Financial and Performance Reporting arrangements		Oct-21	Mar-22
		Provide training on revised Financial Regulations and guidance to officers around delegation levels and decision making routes		Oct-21	Mar-22

FM Code Area	Improvements identified	Actions	Responsible	Planned Start	Planned Finish
The authority complies with the CIPFA <i>Statement on the Role of the Chief Finance Officer in Local Government (2016)</i>	Regular review and refresh of Financial Management roles and responsibilities, and on-going consideration of training and development needs.	Regular review and refresh of the Financial Management Service Plan and Development plan	Financial Management	Ongoing	
<b>Governance and financial management style</b>					
The leadership team demonstrates in its actions and behaviours responsibility for governance and internal control	Revisions and clarifications to the Financial Regulations, and further training and guidance to officers to provide greater clarity on levels of delegation and decision making routes	Carry out revisions and clarifications to the Financial Regulations	Financial Management  Governance	Jun-21	Oct-21
		Provide training on revised Financial Regulations and guidance to officers around delegation levels and decision making routes		Oct-21	Mar-22

FM Code Area	Improvements identified	Actions	Responsible	Planned Start	Planned Finish
The financial management style of the authority supports financial sustainability	A training programme for budget holders, linked to the Financial Regulations, to provide Directors, Service Managers and Budget holders with greater understanding or financial roles, responsibilities and delegations, to improve budget ownership and accountability.	Training for budget holders on roles and responsibilities, delegation levels to improve ownership and accountability provided through manuals and training sessions	Financial Management	Oct-21	Mar-22
<b>Medium to long-term financial management</b>					
The authority has carried out a credible and transparent financial resilience assessment	Further information on the scenarios and risks considered by Financial Management and Senior Officers to be reported more frequently to Members to enable greater understanding of the financial risks facing the Council.	Produce key financial indicators/ratios and sensitivity analysis to the MTFP which highlight financial risks and reflects various scenarios facing the Council for Officers to evaluate. Include in annual budget report and a mid-year review of the MTFP.	Financial Management	Oct-21	Feb-22

FM Code Area	Improvements identified	Actions	Responsible	Planned Start	Planned Finish
The authority understands its prospects for financial sustainability in the longer term and has reported this clearly to members.	The Capital programme has been heavily reliant on capital receipts and there are risks to delivery in further receipts are not realised. A review and refresh of the Capital Programme, including the funding strategy is to be undertaken early in 2021/22.	Interim review of the Capital Programme to establish short term affordable priorities. Medium term Capital Plan to be reviewed once financial sustainability of the revenue budget is established.	Financial Management	Jul-21	Mar-22
<b>Stakeholder engagement and business cases</b>					
The authority uses an appropriate documented option appraisal methodology to demonstrate the value for money of its decisions.	Consideration to be given to applying the business case template for Capital to any significant revenue related decisions.	To refresh the business case template for Capital Investment, providing officers with a generic template to aid decision making and optimise value for money.	Financial Management Governance	Oct-21	Dec-21
<b>Monitoring financial performance</b>					




FM Code Area	Improvements identified	Actions	Responsible	Planned Start	Planned Finish
The leadership team monitors the elements of its balance sheet which pose a significant risk to its financial sustainability	The integration of performance reporting with financial reporting would enable better links between cost and performance	Produce and evaluate performance related ratios and balance sheets ratios for reporting to Senior Leadership/	Financial Management	Oct-21	Dec-21

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# Agenda Item 7.

<b>Report To:</b>	<b>AUDIT PANEL</b>
<b>Date:</b>	28 September 2021
<b>Reporting Officer:</b>	Kathy Roe – Director of Finance Caroline Barlow – Assistant Director of Finance
<b>Subject:</b>	<b>AUDIT PANEL FORWARD PLAN AND TRAINING</b>
<b>Report Summary:</b>	The report sets out the updated forward plan and training programme for the Audit Panel for 2021/22 and 2022/23.
<b>Recommendations:</b>	Members are asked to: <ol style="list-style-type: none"><li>1) Approve the updated work programme, including training, as set out in <b>Appendix 2</b>; and</li><li>2) Note the core functions outlined in Section 2 of the report and the CIPFA Position Statement: Audit Committees in Local Authorities and Police 2018 and consider whether any further training would be beneficial for the Audit Panel.</li></ol>
<b>Corporate Plan:</b>	The functions of the Audit Panel support the operations of the Council, which deliver the objectives of the Corporate Plan.
<b>Policy Implications:</b>	An effective Audit Committee supports the achievement of Council objectives and demonstrates a commitment to high standards of corporate governance.
<b>Financial Implications: (Authorised by the statutory Section 151 Officer &amp; Chief Finance Officer)</b>	An effective Audit Committee supports corporate governance, internal control, risk management and arrangements to ensure value for money.
<b>Legal Implications: (Authorised by the Borough Solicitor)</b>	Failure to organise in this way would put the Council at greater risks of successful regulatory, judicial and ombudsman challenge.
<b>Risk Management:</b>	The Audit Committee supports effective risk management and internal control arrangements across the Council.
<b>Access to Information:</b>	This report is to be considered in public.
<b>Background Papers:</b>	The background papers relating to this report can be inspected by contacting Wendy Poole.

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## 1. BACKGROUND

The Audit Panel is the Committee of Tameside Council that undertakes the role of the Audit Committee. The terms of reference for the Audit Panel are listed in **Appendix 1**.

1.2 The purpose of an audit committee is to provide to those charged with governance independent assurance on the adequacy of the risk management framework, the internal control environment and the integrity of the financial reporting and governance processes. By overseeing both internal and external audit it makes an important contribution to ensuring that effective assurance arrangements are in place.

1.3 The Audit Panel is a key component of the Council's governance framework. Its function is to provide an independent and high-level resource to support good governance and strong public financial management.

## 2. ROLE OF THE AUDIT COMMITTEE

2.1 The Chartered Institute of Public Finance and Accountancy (CIPFA) Position Statement on the role of the Audit Committee in Local Authorities sets out the core functions of the Audit Committee, as follows:

- To be satisfied that the authority's assurance statements, including the annual governance statement, properly reflect the risk environment and any actions required to improve it, and demonstrate how governance supports the achievement of the authority's objectives;
- In relation to the authority's internal audit functions:
  - oversee its independence, objectivity, performance and professionalism
  - support the effectiveness of the internal audit process
  - promote the effective use of internal audit within the assurance framework;
- Consider the effectiveness of the authority's risk management arrangements and the control environment, reviewing the risk profile of the organisation and assurances that action is being taken on risk-related issues, including partnerships and collaborations with other organisations;
- Monitor the effectiveness of the control environment, including arrangements for ensuring value for money, supporting standards and ethics and for managing the authority's exposure to the risks of fraud and corruption;
- Consider the reports and recommendations of external audit and inspection agencies and their implications for governance, risk management or control;
- Support effective relationships between external audit and internal audit, inspection agencies and other relevant bodies, and encourage the active promotion of the value of the audit process; and
- Review the financial statements, external auditor's opinion and reports to members, and monitor management action in response to the issues raised by external audit.

## 3. FORWARD PLAN

3.1 To assist the Audit Panel with delivering its terms of reference, officers have prepared the updated work plan for 2021/22 and 2022/23, which sets out the areas that should be considered by the Audit Panel. The work plan outlined in **Appendix 2** has been updated to remove July 2021 and include November 2022.

3.2 An update has been made to an item that should have been reported in September 2021, regarding the NAFN Data and Intelligence Services Annual Report and this has been moved to November as the published Annual Report is not yet finalised which forms part of the update. Also an update report regarding the appointment of External Auditors from 2023/24 has been added to November 2021.

3.3 An amendment has also been made to move the Annual Governance Statement and Audited Statement of Accounts for 2020/21 and associated External Audit Reports and Training to

the meeting in November as the external audit of the accounts is not expected to be completed before the meeting in September.

- 3.4 The forward plan also identifies proposed training for the coming year. Members of the panel are asked to consider whether any additional items or training are required, with reference to the core functions listed above and the [CIPFA Position Statement: Audit Committees in Local Authorities and Police 2018](#).

#### **4. RECOMMENDATIONS**

As set out on the front of the report.

## **Audit Panel Terms of Reference (Approved by Full Council May 2019)**

## **APPENDIX 1**

### **Role**

To provide independent assurance of the adequacy of the risk management framework and the associated control environment, independent scrutiny of the authority's financial and non-financial performance to the extent that it affects the authority's exposure to risk and weakens the control environment and to oversee the financial reporting process.

To undertake the functions of an Audit Committee in accordance with the CIPFA Statement on Audit Committees in Local Authorities.

The Panel shall comprise a membership of 8 Members and is subject to the rules of political balance. The Panel shall be chaired by the Chair of the Overview Panel.

### **Terms of Reference**

1. To overview the arrangements for internal control (both financial and nonfinancial).
2. Consider the Annual Audit Letter from our External Auditors.
3. Approve (but not direct) both external and internal audit's strategy, annual plans and monitor performance.
4. Review summary internal audit reports and the main issues arising and seek assurance that management action has been taken where necessary.
5. Receive the annual report and Head of Internal Audit opinion on the Council's corporate governance, risk management and internal control arrangements.
6. Consider the reports of other regulators and inspectors.
7. Consider the effectiveness of the authority's risk management arrangements, the control environment and associated anti-fraud and anticorruption arrangements. Seek assurances that action is being taken on risk related issues identified by auditors and inspectors.
8. Be satisfied that the authority's assurance statements, including the Annual Governance Statement, properly reflect the risk environment and any actions required to improve it.
9. To review existing and proposed arrangements, recommend changes and receive assurance that the systems of corporate governance are operating effectively and in accordance with best practice.
10. Review and approval of the annual Statement of Accounts, including the Annual Governance Statement and related matters. Approval of accounting policies and consideration of whether there are any concerns arising from the financial statements or external audit that need to be brought to the attention of the Council.
11. Receive and consider the external auditor's report and opinion on the financial statements.
12. Monitor action taken in response to any matters raised in the external auditor's report.
13. Monitor action taken in response to any matters raised in the Annual Governance Statement.

**PROPOSED WORKPLAN AND TRAINING FOR AUDIT PANEL**

**APPENDIX 2**

September 2021	November 2021	March 2022	June 2022	July 2022	November 2022
<b>Financial Reporting and Accounts</b>					
	Audited Statement of Accounts 2020/21 (Approval)	Accounting Policies and Critical Judgements	Draft Statement of Accounts 2021/22	Audited Statement of Accounts 2021/22 (Approval)	
Month 3 Finance Reports	Month 6 Finance Reports	Month 10 Finance Reports		Outturn Finance Reports	Month 6 Finance Reports
	Treasury Mid-Year review	Treasury Strategy		Treasury Outturn Report	Treasury Mid-Year review
	External Audit Appointment Update 2023/24				
CIPFA Financial Management Code					
<b>Internal Audit</b>					
	Internal Audit Progress Report Q2	Internal Audit Progress Report Q3		Internal Audit Progress Report Q1	Internal Audit Progress Report Q2
		Risk Management and Audit Services Planned Work 2022/23	Internal Audit Annual Report and Head of Internal Audit Opinion 2021/22		
			Review of Internal Audit 2021/22		
			External Audit Assurance Letters from Management and TCWG 2021/22		

September 2021	November 2021	March 2022	June 2022	July 2022	November 2022
				National Fraud Initiative (NFI) 2020 Summary Report	
	NAFN Data and Intelligence Services Annual Report			NAFN Data and Intelligence Services Annual Report	NAFN Data and Intelligence Services Annual Report
		CIPFA Fraud and Corruption Tracker – Tameside Report 2020/21			
<b>External Audit</b>					
	Audit Findings Report (ISA260)	External Auditor Annual Report	Audit Strategy Memorandums	Audit Findings Report (ISA260)	Annual Audit Letter
<b>Risk Management</b>					
	Corporate Risk Register Review	Corporate Risk Register Review	Corporate Risk Register Review Risk Management Report		Corporate Risk Register Review
Data Protection/ Information Governance Update Report	Data Protection/ Information Governance Update Report	Data Protection/ Information Governance Update Report		Data Protection/ Information Governance Update Report	Data Protection/ Information Governance Update Report
<b>Internal Control and Governance Environment</b>					
	Procurement Update			Procurement Update	Procurement Update





September 2021	November 2021	March 2022	June 2022	July 2022	November 2022
			Review against the Code of Corporate Governance		
	Annual Governance Statement 2020/21 (Approval)	Annual Governance Statement Improvement Plan Update	Draft Annual Governance Statement 2021/22	Annual Governance Statement 2021/22 (Approval)	Annual Governance Statement Improvement Plan Update
<b>Work Plan</b>					
Forward Plan	Forward Plan	Forward Plan		Forward Plan	Forward Plan
<b>Training</b>					
	Training – Accounts	Training – To Be Determined	Training – To Be Determined	Training – Accounts	Training – To Be Determined
<b>Other</b>					
Private Meeting with Internal and External Audit (If Required)	Private Meeting with Internal and External Audit (If Required)	Private Meeting with Internal and External Audit (If required)	Private Meeting with Internal and External Audit (If Required)	Private Meeting with Internal and External Audit (If Required)	Private Meeting with Internal and External Audit (If Required)

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# Agenda Item 8.

<b>Report To:</b>	<b>AUDIT PANEL</b>
<b>Date:</b>	28 September 2021
<b>Reporting Officer:</b>	Kathy Roe – Director of Finance Wendy Poole – Head of Risk Management and Audit Services
<b>Subject:</b>	<b>DATA PROTECTION/INFORMATION GOVERNANCE UPDATE REPORT</b>
<b>Report Summary:</b>	The report provides an update on Data Protection / Information Governance across the Council and presents some key documents for approval.
<b>Recommendations:</b>	Members are asked to consider and note the report and: <ol style="list-style-type: none"><li>1) Approve the Data Protection/Information Governance Policy attached at <b>Appendix 1</b>.</li><li>2) Approve the Data Protection/Information Governance Conduct Policy attached at <b>Appendix 2</b>.</li><li>3) Approve the adoption of the Data Sharing Code of Practice detailed in Section 3.4 of the report.</li></ol>
<b>Corporate Plan:</b>	Strong information governance supports the individual operations, which deliver the objectives of the Council.
<b>Policy Implications:</b>	The documents will add further guidance to the Data Protection/Information Governance Framework to enable staff to adhere to the requirements of the Data Protection Act 2018 and UK General Data Protection Regulations (GDPR).
<b>Financial Implications:</b> <b>(Authorised by the statutory Section 151 Officer &amp; Chief Finance Officer)</b>	Non-compliance with the Data Protection Act 2018 or the UK GDPR can result in the Information Commissioner's Office imposing financial penalties up to maximum of £17million or 4% of annual turnover (depending on which is larger) for the most serious breaches.
<b>Legal Implications:</b> <b>(Authorised by the Borough Solicitor)</b>	Non-compliance with the Data Protection Act 2018 and the UK General Data Protection Regulations (GDPR) could expose the Council to enforcement action and/or a financial penalty from the Information Commissioners Office as well as damage the Council reputationally.
<b>Risk Management:</b>	Information is a valuable asset to the Council and personal information needs to be protected as privacy failures could be very damaging to the Council in terms of reputational damage and they could have significant financial implications. The necessity to update and refresh our Data Protection/Information Governance Framework is critical if we are to comply with the requirements of the Data Protection Act 2018 and UK GDPR.
<b>Background Papers:</b>	The background papers relating to this report can be inspected by contacting Wendy Poole.

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# 1. INTRODUCTION

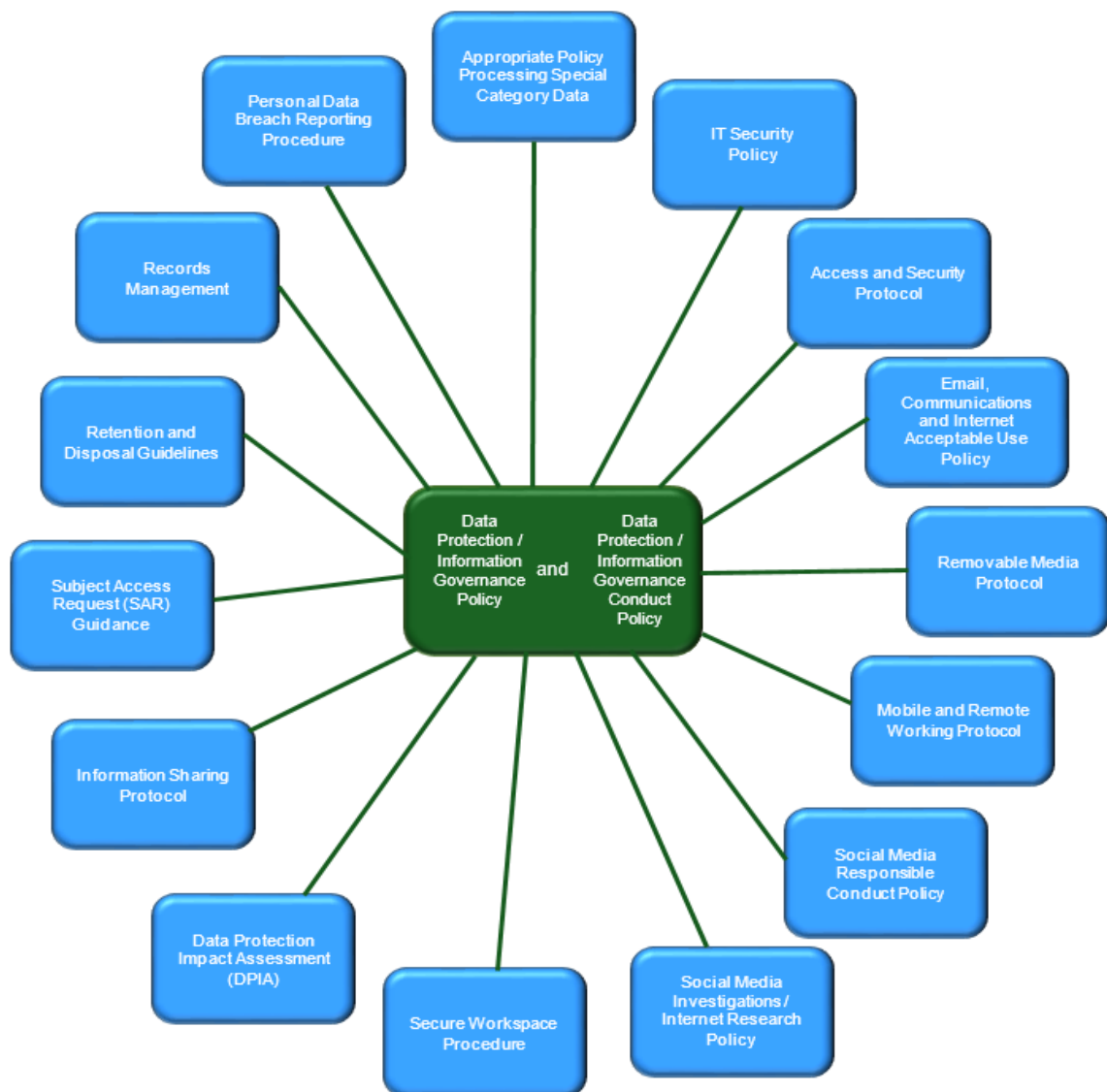
1.1 The primary pieces of legislation relating to information governance and data protection are the Data Protection Act 2018 and the General Data Protection Regulations (GDPR) which came into force from 25 May 2018 and were update to UK GDPR following the UK's departure from Europe.

# 2 DATA PROTECTION/INFORMATION GOVERNANCE WORK PLAN

2.1 A work plan is in place which is monitored by the Information Governance Group to ensure that the Council continues to review its compliance with the Data Protection Act 2018 and UK GDPR.

2.2 A key task included in the plan is to review the Information Governance Framework, which is presented below. To align terminology with that used by the Information Commissioners Office, the Information Governance Group at its meeting on 7 September 2021 approved to update the name of the Framework to the "Data Protection/Information Governance Framework" which is detailed in Diagram 1.

**Diagram 1 – Data Protection/Information Governance Framework**



### 3 UPDATED FRAMEWORK DOCUMENTS

3.1 The Information Governance Group, chaired by the Data Protection Officer considered three documents at its meeting on 7 September 2021 that need to be approved by the Audit Panel. Consultation has taken place with the Information Governance Champions and feedback has been incorporated into the versions attached in Appendices 1 and 2.

#### 3.2 **Data Protection/Information Governance Policy**

3.2.1 This policy is the overarching document of the Council's wider Data Protection/Information Governance Framework and underpins all other elements of the framework.

3.2.2 The document attached at **Appendix 1** is an update on the existing policy, which has been refreshed to clarify the principles of data protection and the various roles and responsibilities across the Council. The definitions relating to personal and special category data have been expanded to incorporate the various formats in which data can be held. The policy also now sets out the key data protection principles set out in UK GDPR and the responsibilities placed on the Council as an organisation.

3.2.3 Further detail has been added around the issues of data/information sharing and the need to consider fully the risks of all data processing activities, including conducting a Data Protection Impact Assessment where necessary to minimise the risk to the data subjects involved, the Council's customers, residents and service users. The policy now sets out the rights of data subjects, in particular Subject Access Requests, and the obligations placed on the Council.

3.2.4 The updated policy covers:

- Introduction;
- Purpose of Policy Statement;
- Data Protection/Information Governance Framework;
- Scope
  - Definitions;
  - Data Protection Principles;
  - Personal Information Sharing;
  - DPIA
  - Consent;
  - Data Subject Rights and SAR;
  - Training;
- Data Protection/Information Governance;
- Responsibility for Information Governance.

#### 3.3 **Data Protection/Information Governance Conduct Policy**

3.3.1 In order for the Council to demonstrate that it is compliant with the Data Protection Act 2018 and UK GDPR it needs a robust set of policies and procedures to ensure it is handling data safely and appropriately and that all employees are aware of their role in ensuring data protection and dealing with the rights of individual data subjects.

3.3.2 This policy sits at the heart of the Data Protection/Information Governance Framework and provides an overview of each supporting framework document as well as setting out the key conduct issues for managers and employees to be aware of and highlights best practice as well as actions which may breach the policies and/or breach individual data subjects' rights.

3.3.3 This policy can function as a quick reference guide on some of the key points, but is to be read in conjunction with the other framework policies and contains an appendix setting out the mandatory documentation that employees in a variety of roles need to review and comply with.

- 3.3.4 The document attached at **Appendix 2** is an update on the existing policy and has been refreshed to clarify the principles of data protection and the various roles and responsibilities across the Council. It now reflects the current legislative and regulatory guidance and better communicates the role of the Information Governance Team and the internal procedures it has put in place.
- 3.3.5 Appendix 1, of the Policy provides a brief summary of the other framework documents, has been updated to include several new policies which have been or are in the process of being added to the Data Protection/Information Governance Framework. It covers the 'key conduct issues' for each of the framework documents by breaking it down into acceptable and unacceptable conduct, which will make matters clearer for the employees and managers reading the policy and give clear guidance on the standards to be upheld across the Council.
- 3.3.6 Appendix 2 has been streamlined and presents the documents critical to the various roles across the Council.
- 3.3.7 The updated policy covers:-
- Introduction;
    - Definitions;
  - Procedures;
  - Roles and Responsibilities;
    - Manager responsibilities;
    - Employee responsibilities;
  - How we manage breaches of the policy;
  - Appendix 1 – Data Protection/Information Governance Framework;
    - Data Protection/Information Governance Policy and Conduct Policy;
    - Appropriate Policy Processing Special Category Data;
    - IT Security Policy;
    - Access and Security Protocol;
    - Email, Communications and Internet Acceptable Use Policy;
    - Removable Media Protocol;
    - Mobile and Remote Working Protocol;
    - Social Media Responsible conduct Policy;
    - Social Media Investigations/Internet Research Policy;
    - Secure Workspace Procedure;
    - Data Protection Impact Assessment (DPIA);
    - Information Sharing Protocol;
    - Subject Access Request (SAR) Guidance;
    - Records Management Policy;
    - Retention and Disposal Schedule;
    - Personal Data Breach Reporting Procedure;
  - Appendix 2 – Data Protection/Information Governance Framework Mandatory Documents Matrix.

#### 3.4 **Data Sharing Code of Practice**

- 3.4.1 In 2011 the Information Commissioner's Office (ICO) published its first Data Sharing Code; since then the type and amount of data collected by organisations has changed enormously, as has the technology used to store and share it, and even the purposes for which it is used.
- 3.4.2 The UK Information Commissioner, accepts that data is one of modern society's greatest assets. Ready access to information and knowledge, including about individual citizens, can lead to many economic and social benefits, including greater growth, technological innovations and the delivery of more efficient and targeted services.

3.4.3 The updated Data Sharing Code of 2021 has been written to give individuals, businesses and organisations the confidence to share data in a fair, safe and transparent way in this changing landscape. This code is aimed at giving practitioners the practical steps they need to take, to share data while protecting people's privacy.

3.4.4 In her introduction to the new code the Information Commissioner states:  
"I have seen first-hand how proportionate, targeted data sharing delivered at pace between organisations in the public, private and voluntary sectors has been crucial to supporting and protecting the most vulnerable during the response to the COVID-19 pandemic. Be it through the shielding programme for vulnerable people, or sharing of health data in the Test and Trace system. On a local and national level, data sharing has been pivotal to fast, efficient and effective delivery of pandemic responses.

Utilising the data we collectively hold and allowing it to be maximised properly will have economic benefits. Data sharing that engenders trust in how personal data is being used is a driver of innovation, competition, economic growth and greater choice for consumers and citizens. This is also true in the sphere of public service delivery where efficient sharing of data can improve insights, outcomes and increase options for recipients".

3.4.5 This code demonstrates that the legal framework is an enabler to responsible data sharing and busts some of the myths that currently exist. However, the code of practice will not solve all the challenges for data sharing. There are other barriers to data sharing, including cultural, technical and organisational factors. Overcoming these will require more than just the ICO; it will require a collective effort from practitioners, government and the regulator.

3.4.6 The Commissioner and the ICO see the publication of this code not as a conclusion but as a milestone in this ongoing work. The ICO will continue to provide clarity and advice in how data can be shared in line with the law. This code, and the products and toolkits published alongside it, provides a gateway to good data sharing practice and the benefits we can expect from the results.

3.4.7 This is a statutory code of practice made under Section 121 of the Data Protection Act 2018. It is a practical guide for organisations about how to share personal data in compliance with data protection law. It aims to give organisations the confidence to share data fairly and proportionately.

3.4.8 Data protection law enables fair and proportionate data sharing:-

- Data protection law facilitates data sharing when you approach it in a fair and proportionate way.
- Data protection law is an enabler for fair and proportionate data sharing, rather than a blocker. It provides a framework to help you make decisions about sharing data.
- This code helps you to balance the benefits and risks and implement data sharing.
- Data sharing has benefits for society as a whole.
- Sometimes it can be more harmful not to share data.
- When considering sharing data:
  - you must comply with data protection law;
  - we recommend that you assess the risks using a Data Protection Impact Assessment (DPIA); and
  - it is good practice to have a data sharing agreement.
- When sharing data, you must follow the key principles in data protection legislation:
  - The accountability principle means that you are responsible for your compliance, and you must be able to demonstrate that compliance.
  - You must share personal data fairly and transparently.
  - You must identify at least one lawful basis for sharing data before you start any sharing.
  - You must process personal data securely, with appropriate organisational and technical measures in place.



- In your data sharing arrangement, you should have policies and procedures that allow data subjects to exercise their individual rights easily.
- You can share data in an emergency, as is necessary and proportionate. Examples of an emergency situation are the risk of serious harm to human life, or the immediate need to protect national security.
- You may share children's data if you can demonstrate a compelling reason to do so, taking account of the best interests of the child.
- The government has devised a framework for the sharing of personal data, for defined purposes across the public sector, under the Digital Economy Act 2017 (DEA).

3.4.9 The Code of Practice was laid before Parliament on 18 May 2021 for 40 Sitting Days. Information from the ICO suggests that this period has now elapsed and the code will shortly be issued by the Information Commissioner.

3.4.10 The Code is available on the ICO Website using the link below.

<https://ico.org.uk/for-organisations/guide-to-data-protection/ico-codes-of-practice/data-sharing-a-code-of-practice/>

3.4.11 The Code covers the following areas:

- Information Commissioners Forward
- Executive Summary
- Navigating the data sharing code
- About this code
- Data sharing covered by the code
- Deciding to data share
- Data sharing agreements
- Data protection principles
- Accountability
- Fairness and transparency in data sharing
- Lawfulness
- Lawful basis for sharing personal data
- Security
- The rights of individuals
- Law enforcement processing
- Due diligence
- Sharing personal data in databases and lists
- Data sharing and children
- Data sharing in an urgent situation or in an emergency
- Data sharing across the public sector: the Digital Economy Act codes
- Enforcement of the code
- Glossary
- Annex A – Data Sharing Checklist
- Annex B – Data sharing request form template
- Data sharing decision form template
- Annex C – Case Studies

3.4.12 In practical terms the introductory information in this report will be added to the Data Protection/Information Governance Framework, together with the link to the ICO Data Sharing Code of Practice, so that any updates by the ICO are visible to the user. Support and advice will be provided by the Information Governance Team.

## 4 RECOMMENDATIONS

4.1 As set out on the front of the report.

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# **Data Protection/Information Governance Policy**

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## Document Version Control

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1.0	May 2018
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## 1. INTRODUCTION

- 1.1. Information is a valuable asset that the Council has a duty and responsibility to protect. This responsibility is placed on the Council by the Data Protection Act 2018 and General Data Protection Regulations (UK GDPR) monitored and regulated by the Information Commissioner's Office and the Local Public Services Data Handling Guidelines.
- 1.2. The Information Commissioner's Office now has powers to enable them to impose monetary penalty notices on organisations for up to £17.5 million or 4% of annual turnover (depending on which is larger) for breaches of the Data Protection Act 2018 and UK GDPR along with having the authority to carry out assessments of organisations to ensure their processes follow good practice.
- 1.3. The key guidance documents that the Council would be measured against are UK GDPR, and the Local Public Services Data Handling Guidelines Sixth Edition - March 2021. The latter being produced by the Public Services Network in partnership with the Local Chief Information Officer Council, Society for Innovation, Technology and Modernisation (SOCITM) (formerly the Society of Information Technology Management, the Cabinet Office and the National Local Authority Warning, Advice and Reporting Point (NLAWARP). The Council therefore has an obligation to comply with these guidelines, to ensure good practice is being followed.
- 1.4. The Data Protection Act 2018 and UK GDPR detail requirements that must be complied with to ensure that the rights and freedoms of living individuals are not compromised, and that all personal data is processed in a secure and appropriate manner. The legislation also stipulates that those who record and use personal information must be open about how the information is used and must follow good handling practices. This applies to the whole lifecycle of information, including the collection, use, disclosure, retention and destruction of data. The Council is committed to fulfilling its obligations under this data protection legislation and has produced this policy to both assist officers and provide assurance to its customers.

## 2. PURPOSE OF POLICY STATEMENT

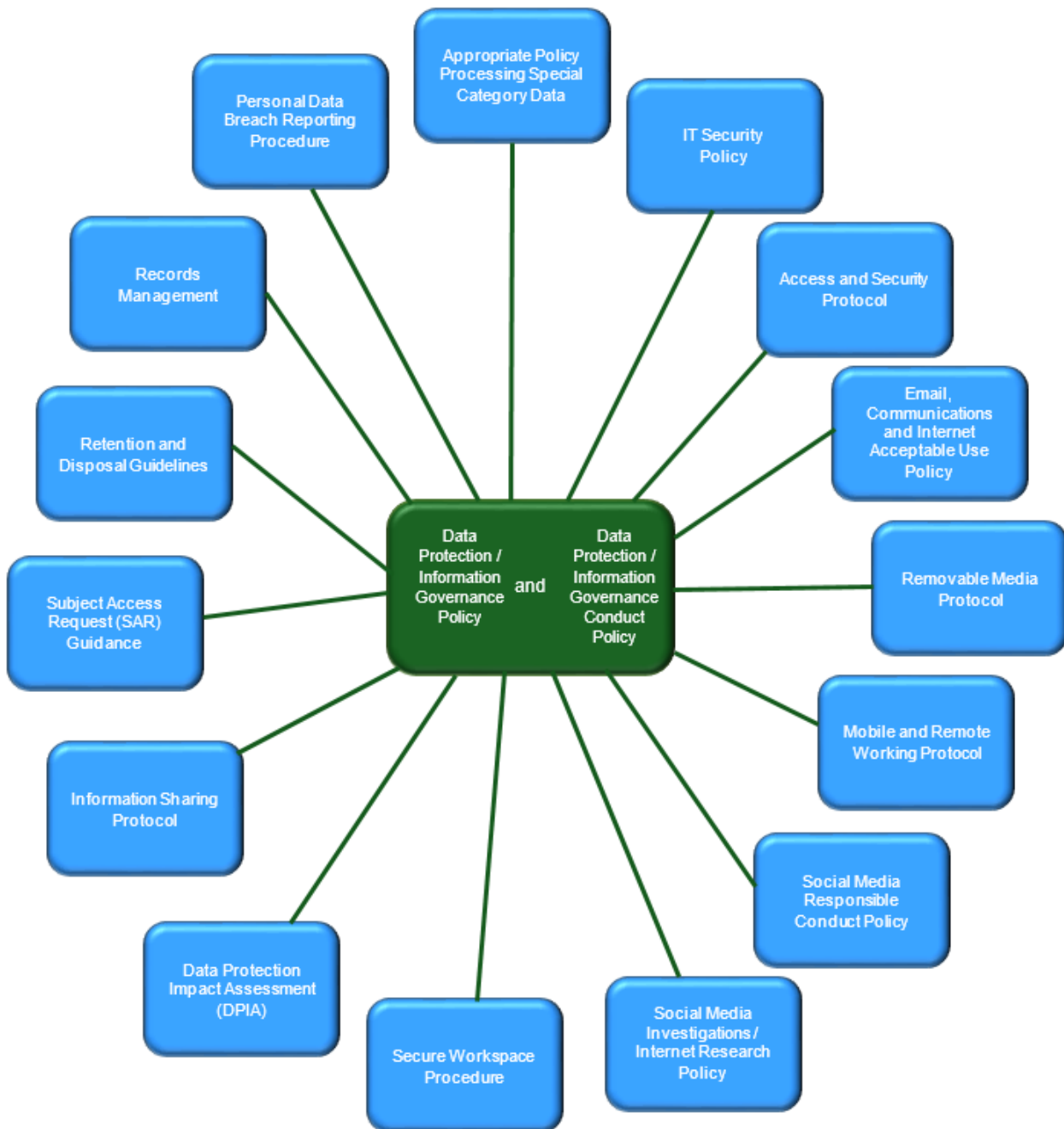
- 2.1. The purpose and objective of this Data Protection/Information Governance Policy is to protect the Council's information assets from all threats, whether internal or external, deliberate or accidental, to ensure business continuity, minimise business damage and maximise return on investments and business opportunities.
- 2.2. The Council is committed to protecting data/information through preserving;

<b>Confidentiality:</b>	Protecting information from unauthorised access, use and disclosure by unauthorised individuals, entities or processes.
<b>Integrity:</b>	Safeguarding the accuracy and completeness of information assets. This may include the ability to prove that an action or event has taken place so that it cannot be repudiated later.
<b>Availability:</b>	Being accessible and usable on demand by an authorised individual, entity or process.

### 3. DATA PROTECTION/INFORMATION GOVERNANCE FRAMEWORK

3.1. This Data Protection/Information Governance Policy is the over-arching document of the Council's Data Protection/Information Governance Framework.

3.2. **Figure 1** – Updated Data Protection/Information Governance Framework



3.3. The Data Protection/Information Governance Framework comprises of the Data Protection/Information Governance Policy and specific supporting procedures, standards and guidelines as follows:

- Data Protection/Information Governance Policy;
- Data Protection/Information Governance Conduct Policy;
- Appropriate Policy Processing Special Category Data;

- IT Security Policy;
- Access and Security Protocol;
- Email, Communications and Internet Acceptable Use Policy;
- Removable Media Protocol;
- Mobile and Remote Working Protocol;
- Social Media Responsible Conduct Policy;
- Social Media Investigations/Internet Research Policy;
- Secure Workspace Procedure;
- Data Protection Impact Assessment (DPIA) - Data Protection by Design and Default Guidance;
- Information Sharing Protocol;
- Subject Access Request Guidance;
- Redaction Guidance;
- Records Management Policy;
- Retention and Disposal Guidelines;
- Personal Data Breach Reporting Procedure.

#### 4. SCOPE

##### 4.1. Definitions

Term	Definition
<b>Personal Data</b>	<p>Is any personal data as defined by UK GDPR and the Data Protection Act 2018.</p> <p>It is defined in the Data Protection Act 2018 at <b>s.3(2)</b> as “any information relating to an identified or identifiable living individual”. Broadly this means any information (relating to a living individual who can be identified or identifiable, directly from the information in question, or indirectly identified from that information in combination with other information that is in the possession of the Council.</p> <p>The UK GDPR provides a non-exhaustive list of identifiers, including:</p> <ul style="list-style-type: none"> <li>• Name;</li> <li>• Identification number;</li> <li>• Location data; and</li> <li>• Online identifier (e.g. IP addresses).</li> </ul> <p>Personal data also applies to one or more factors specific to the physical, physiological, genetic, mental, economic, cultural or social identity of a living person.</p> <p>The Council is legally responsible for the storage, protection and use of personal data/information held by it as governed by the Data Protection Act 2018 and UK GDPR.</p>



Term	Definition
<b>Special Category information</b>	<p>This data is covered by Articles 6 and 9 of the General Data Protection Regulations (UK GDPR). As it is more sensitive it needs more protection and consists of:</p> <ul style="list-style-type: none"> <li>• Racial or ethnic origin</li> <li>• political opinions/beliefs</li> <li>• religious or philosophical beliefs</li> <li>• trade union membership</li> <li>• genetic data</li> <li>• biometric data (where used for ID purposes)</li> <li>• health;</li> <li>• sex life; or</li> <li>• sexual orientation.</li> </ul>
<b>Information</b>	<p>Information can include all forms including, but not limited to:</p> <ul style="list-style-type: none"> <li>• Hard copy or documents printed or written on paper;</li> <li>• Information or data stored electronically, including scanned images;</li> <li>• Communications sent by post/courier or using electronic means such as email, fax or electronic file transfer;</li> <li>• Information or data stored on or transferred to removable media such as tape, CD, DVD, USB storage device or memory card;</li> <li>• Information stored on portable computing devices issued by the council including mobile telephones, PDA's, tablets and laptops;</li> <li>• Information stored in a cloud environment;</li> <li>• Speech, voice recordings and verbal communications, including voicemail and any recordings from Online Virtual Meetings such as Skype, Teams and Zoom.</li> <li>• Published web content, for example intranet and internet (Including Social Media Platforms).</li> <li>• CCTV/Dashcam/Bodycam footage.</li> <li>• Video and Photographs that allow an individual to be identified.</li> </ul>
<b>Employee</b>	<p>Includes all full and part-time employees, Members of the Council, temporary staff, volunteers, contractual third parties, partners or agents of the Council who have access to any information systems or information for Council purposes.</p>

## 4.2. Data Protection Principles

4.2.1. There are 7 key principles set out in the UK GDPR. These principles do not provide hard and fast rules but embody the spirit of the general data protection regime. Compliance with these principles is fundamental to embedding good data protection and is key to the Council compliance with the provisions of UK GDPR.

<b>Lawfulness, fairness and transparency</b>	Personal data shall be processed lawfully, fairly and in a transparent manner in relation to the data subject.
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<b>Purpose limitation</b>	<p>Personal data shall be collected for specified, explicit and legitimate purposes and not further processed in a manner that is incompatible with those purposes.</p> <p>Further processing for archiving purposes in the public interest, scientific or historical research purposes or statistical purposes shall not be considered to be incompatible with the initial purpose.</p>
<b>Data minimisation</b>	<p>Personal Data shall be adequate, relevant, and limited only to what is necessary in relation to the purposes for which it the data is processed.</p>
<b>Accuracy</b>	<p>Personal Data shall be accurate and where necessary kept up to date. Every reasonable step must be taken to ensure that personal data that is inaccurate is erased or rectified without delay.</p>
<b>Storage limitation</b>	<p>Personal data shall be kept in a form that permits identification of data subjects for no longer than is necessary. Personal data may be stored for longer periods insofar as the said personal data will be processed only for:</p> <ul style="list-style-type: none"> <li>• archiving purposes in the public interest;</li> <li>• scientific or historical research purposes; or</li> <li>• statistical purposes</li> </ul> <p>The above are permitted subject to appropriate technical and organisational measures being put in place to safeguard the rights and freedoms of the data subject(s) involved.</p>
<b>Integrity and Confidentiality</b>	<p>Personal data shall be processed in a manner that ensures appropriate security, including protection against unauthorised or unlawful processing and against accidental loss, destruction or damage, using appropriate technical or organisational measures.</p>
<b>Accountability Principle</b>	<p>The Controller (the Council) shall be responsible for and be able to demonstrate compliance with all the above principles.</p>

4.2.2. **Overseas Transfer of Personal Data** - Data should not be transferred to other countries that do not have the same level of data protection. Although this is not considered one of the UK GDPR principles, UK GDPR does require that organisations must receive explicit consent from their Data Subjects for their personal information to be transferred outside of the European Economic Area (EEA).

4.2.3. Based upon the UK GDPR principles, the Council will:

- Observe fully, conditions regarding the fair collection and use of personal information;
- Meet its obligations to specify the purpose for which information is used;
- Collect and process appropriate information, to the extent for which it is needed, to fulfil operational needs, or to comply with any legal requirements;
- Apply checks to determine the length of time that information is held;
- Take all appropriate security measures to safeguard personal information;
- Ensure the rights of data subjects, about whom information is held, are fully exercised;

- Ensure that all staff managing and handling personal information understand their contractual responsibilities;
- Ensure that all staff managing and handling personal information are appropriately trained;
- Ensure that all staff managing and handling personal information are appropriately supervised;
- Ensure that methods of handling personal information are regularly reviewed and evaluated;
- Ensure that personal information is not transferred abroad without the appropriate safeguards.

### **4.3. Personal Information Sharing**

4.3.1. Any regular sharing of personal information between the Council and other agencies will be subject to an information sharing protocol, and an agreed data transfer process that meets the requirements of the Data Protection Act 2018 and UK GDPR. Personal information sharing with the Council must comply with the Data protection principles of 'Purpose' stating that personal data shall be obtained only for one or more specified or lawful purposes and shall not be processed in a manner incompatible with that purpose. Where information sharing, or contracting out of data processing, is envisaged a DPIA should be undertaken to review the proposed project and ensure proper due diligence is carried out.

### **4.4. Data Protection Impact Assessment (DPIA)**

4.4.1. DPIAs are now mandatory under UK GDPR. A DPIA must be carried out for processing that is likely to result in a high risk to individuals. It is also good practice to carry out a DPIA for any major project that requires the collection and processing of personal data. A DPIA must:

- Describe the nature, scope, context and purpose of the processing;
- Assess necessity;
- Identify the legal basis for processing;
- Identify and assess risks to individuals; and
- Identify additional, measures to mitigate risks.

4.4.2. It is important that DPIAs are completed early in any project to ensure adequate time is allocated to review the proposals and the impact on individuals and the Information Governance Team are available to support, advise and review the document throughout its lifecycle. Completed DPIAs need to be signed off by the Head of Risk Management and Audit on behalf of the Data Protection Officer. Requests for assistance should be emailed to the Information Governance Team on [Information.governance@tameside.gov.uk](mailto:Information.governance@tameside.gov.uk).

4.4.3. For further guidance click [here](#)

### **4.5. Consent**

4.5.1. UK GDPR sets a high standard for consent as a lawful basis for processing personal or special category data. Where processing is based on consent, the Council is required to demonstrate that the Data Subject has consented to the processing of their personal data.

4.5.2. Consent requires either a positive opt-in process or a clearly written declaration of consent. Pre-ticked boxes or any other method of default approval cannot be used. The Data Subject has the right to withdraw their consent at any time where consent is the basis for processing personal data.

#### **4.6. Data Subject Rights and Subject Access Requests (SAR's)**

4.6.1. Data Subjects whose data is held by the Council have the following rights over their personal data and can access that data and any supplementary information about how their data is being processed, by submitting a Subject Access Request:

- The right to be informed about how and why their personal data is processed;
- The right to access their data;
- The right to rectify their data;
- The right to be forgotten – erasure of their data;
- The right to restrict processing of their data;
- The right to data portability;
- The right to object to processing of their data;
- The right to object to profiling, or automated decision making.

4.6.2. These requests must be handled and responded to in a timely manner in line with the requirements of UK GDPR which determines that all SARs must be:

- Provided free of charge;
- Answered without delay and within one calendar month;
- Provided in a clear, easily accessible format.

4.6.3. All SARs will be managed and tracked by the Information and Improvement Team (Executive Support).

4.6.4. For further guidance click [here](#)

#### **4.7. Training**

4.7.1. All staff must receive information governance training at induction and when receiving a new device. Further training may be provided to particular roles as appropriate.

4.7.2. Information governance professionals, IAOs and SIAOs should receive specialist training relevant to their role. Additionally, leaders and board members including the SIRO and Caldicott Guardian should receive suitable training.

4.7.3. Refresher training will be provided, as described in the supporting policies.

4.7.4. Awareness sessions will be provided to teams on request and regular reminders on information governance topics made available through corporate communication channels

### **5. DATA PROTECTION/INFORMATION GOVERNANCE**

5.1. Data Protection/Information Governance is the overall process of analysing, evaluating, assessing and mitigating the impact of risks to an organisation's information and information systems. It includes physical, personnel, information security and technological solutions and is an essential enabler towards making the Council work efficiently and maintaining public trust. Data/Information risks must be managed effectively, collectively and proportionately, to achieve a secure and confident working environment.

5.2. The Council is aware that risks can never be eliminated fully and it has in place a strategy that provides a structured, systematic and focused approach to managing risk. However, risk management is not about being 'risk averse', it is about being 'risk aware'. Some

amount of risk taking is inevitable and necessary if the Council is to achieve its objectives. The Council seeks to capitalise on opportunities and to achieve objectives once those decisions are made. By being 'risk aware', the Council is in a better position to avoid threats, take advantage of opportunities and ensure its objectives and goals are realised.

- 5.3. Data/Information risks will be managed by assigning roles and responsibilities and co-ordinating the implementation of this policy and all supporting documentation. Together these measures form the Data Protection/Information Governance lifecycle and will apply across the Council and in its dealings with all partners and third parties.

## 6. RESPONSIBILITY FOR INFORMATION GOVERNANCE

- 6.1. Senior Management (Directors, Assistant Directors and Service Unit Managers) have the responsibility and accountability for managing the risks within their own work areas. Employees have a duty to work safely, avoid unnecessary waste of resources and contribute to Council Governance initiatives. The cooperation and commitment of all employees is required to ensure that Council resources are not squandered as a result of uncontrolled risks.

- 6.2. The Local Public Services Data Handling Guidelines Sixth Edition (March 2021) and UK GDPR specify roles organisations must appoint to in relation to Information Governance as follows:

- Data Protection Officer
- Accounting Officer
- Senior Information Risk Owner
- Information Asset Owners

- 6.3. These specific roles together with the Information Governance Group and Information Champions will work together with senior management to ensure compliance with best practice whilst maintaining the over-riding objective to keep the Council's data/information safe.

- 6.4. The table below details the roles and responsibilities allocated to key staff.

<b>Data Protection Officer</b>	<p>The <b>Data Protection Officer</b> has the formal responsibility for regulating and approving the application of information legislation for the organisation.</p> <p>The <b>Data Protection Officer</b> is the <b>Director of Governance and Pensions (Borough Solicitor)</b>.</p>
<b>Monitoring Officer</b>	<p>The <b>Monitoring Officer</b> is responsible for ensuring the lawfulness and fairness of Council decision making and must report on matters they believe are, or are likely to be, illegal or amount to maladministration.</p> <p>The <b>Monitoring Officer</b> is the <b>Director of Governance and Pensions (Borough Solicitor)</b>.</p>
<b>Accounting Officer</b>	<p>The <b>Accounting Officer</b> has overall responsibility for ensuring that information risks are assessed and mitigated to an acceptable level.</p> <p>The <b>Accounting Officer</b> is the <b>Assistant Executive Director of Finance</b>.</p>

<b>SIRO</b>	<p>The <b>Senior Information Risk Owner</b> has overall responsibility and accountability in all aspects of Data Protection including the overall Data Protection/Information Governance Policy and strategy. They are required to provide assurance that all risks are effectively managed and mitigated.</p> <p>The <b>SIRO</b> is the <b>Head of Risk Management and Audit</b>.</p>
<b>Caldicott Guardian</b>	<p>The <b>Caldicott Guardian</b> has overall responsibility for protecting the confidentiality of people’s health and care information and ensuring it is used properly.</p> <p>The <b>Caldicott Guardian</b> is the <b>Director of Adult Services</b></p>
<b>IAO</b>	<p><b>Information Assets Owners</b> are Directors/Assistant Directors involved in running the relevant Directorate. Their role is to understand in their business area, what information is held, what is added and removed, how information is moved, and who has access and why. The IAOs address risks to the information assets they ‘own’ and provide assurance to the SIRO on the security and use of those assets. The IAOs ensure that the Council’s Information Governance Policies are communicated and implemented within their respective areas of responsibility, and ensure that any issues regarding resourcing, training, and compliance are escalated to the DPO, the Information Governance Team, their Information Champion or the Information Governance Group.</p>
<b>SIAO</b>	<p><b>Supporting Information Assets Owners</b> are at Service Unit Level and may have more familiarity with the information assets of that particular area. They are required to feedback to IAOs on what information their service area holds and how it is being managed. The SIAOs should equally ensure that the Council’s Information Governance Policies are communicated and implemented within their respective areas of responsibility, and ensure that any issues regarding resourcing, training, and compliance are escalated to their IAO.</p>
<b>Information Security Officer/Cyber Security Technical Specialist</b>	<p>The <b>Information Security Officer</b> and <b>Cyber Security Technical Specialist</b> are responsible for developing and implementing the Councils’ Cyber Strategy, Information Security policy and associated policies and procedures, to reflect local and national standards and guidance and legislative requirements. They also ensure compliance with information security requirements.</p> <p>The <b>Information Security Officer</b> is the <b>Assistant Director Digital Tameside</b>. The <b>Cyber Security Technical Specialist</b> is <b>Daniel Ives</b></p>
<b>System Owners</b>	<p><b>System Owners</b> are responsible for information systems. They will ensure system protocols are followed. They have responsibility to recognise actual or potential security incidents, consult their IAO on incident management, and ensure that information systems are accurate and up to date.</p>
<b>Information Governance Group</b>	<p>The IGG is chaired by the Data Protection Officer and meets once every two months. The role of the IGG is to:</p> <ul style="list-style-type: none"> <li>Decide and/or recommend operational matters around all aspects of Information Governance;</li> </ul>

	<ul style="list-style-type: none"> <li>• Establish a Framework to embed best practice in all aspects of Information Governance;</li> <li>• Define the organisational policies in respect of data protection considering any legal and local authority requirements;</li> <li>• Provide regular reporting to the SLT which should include any key risks relating to the Council's ability to demonstrate compliance to regulation/policies;</li> <li>• Provide an update on reported incidents of Personal Data Breaches, SARs, IGG actions, audit points and any other key points as agreed by the IGG members.</li> </ul>
<b>Information Champions</b>	Information Champions are senior managers representing services from across each directorate and act as the liaison between the Information Governance Group and staff to ensure the framework, communications and training are effective and reach all staff.
<b>Records Manager</b>	The <b>Records Manager</b> has day to day oversight of records management within the Council and is responsible for developing and reviewing policy and procedures that ensure service areas store, monitor, update, and where appropriate destroy their records in compliance with policy and legislation.

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# **Data Protection/Information Governance Conduct Policy**

**Date: August 2021**

**Version: V2.0**



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## 1. INTRODUCTION

- 1.1. Tameside Metropolitan Borough Council (the Council) has a responsibility under the Data Protection Act 2018 (“DPA 2018”) and General Data Protection Regulations (“UK GDPR”) to ensure that the information (including personal data) it holds and uses is properly protected. To this effect a Data Protection/Information Governance Framework, which is detailed in [Appendix 1](#), has been created to support employees in complying with this responsibility.
- 1.2. This conduct policy forms part of the Framework and outlines what constitutes acceptable and unacceptable conduct by employees in respect of data protection/information governance.
- 1.3. **Definitions**

Term	Definition
<b>Personal Data</b>	<p>Is any personal data as defined by UK GDPR and the Data Protection Act 2018.</p> <p>It is defined in the Data Protection Act 2018 at <b>s.3(2)</b> as “any information relating to an identified or identifiable living individual”. Broadly this means any information (relating to a living individual who can be identified or identifiable, directly from the information in question, or indirectly identified from that information in combination with other information that is in the possession of the Council.</p> <p>The UK GDPR provides a non-exhaustive list of identifiers, including:</p> <ul style="list-style-type: none"><li>• Name;</li><li>• Identification number;</li><li>• Location data; and</li><li>• Online identifier (e.g. IP addresses).</li></ul> <p>Personal data also applies to one or more factors specific to the physical, physiological, genetic, mental, economic, cultural or social identity of a living person.</p> <p>The Council is legally responsible for the storage, protection and use of personal data/information held by it as governed by UK GDPR and the Data Protection Act 2018.</p>

Term	Definition
<b>Special Category information</b>	<p>This data is covered by Articles 6 and 9 of the General Data Protection Regulations (UK GDPR). As it is more sensitive it needs more protection and consists of:</p> <ul style="list-style-type: none"> <li>• Racial or ethnic origin</li> <li>• political opinions/beliefs</li> <li>• religious or philosophical beliefs</li> <li>• trade union membership</li> <li>• genetic data</li> <li>• biometric data (where used for ID purposes)</li> <li>• health;</li> <li>• sex life; or</li> <li>• sexual orientation.</li> </ul>
<b>Information</b>	<p>Information can include all forms including, but not limited to:</p> <ul style="list-style-type: none"> <li>• Hard copy or documents printed or written on paper;</li> <li>• Information or data stored electronically, including scanned images;</li> <li>• Communications sent by post/courier or using electronic means such as email, fax or electronic file transfer;</li> <li>• Information or data stored on or transferred to removable media such as tape, CD, DVD, USB storage device or memory card;</li> <li>• Information stored on portable computing devices issued by the council including mobile telephones, PDA's, tablets and laptops;</li> <li>• Information stored in a cloud environment;</li> <li>• Speech, voice recordings and verbal communications, including voicemail and any recordings from Online Virtual Meetings such as Skype, Teams and Zoom.</li> <li>• Published web content, for example intranet and internet (Including Social Media Platforms).</li> <li>• CCTV/Dashcam/Bodycam footage.</li> <li>• Video and Photographs that allow an individual to be identified.</li> </ul>
<b>Employee</b>	<p>Includes all full and part-time employees, Members of the Council, temporary staff, volunteers, contractual third parties, partners or agents of the Council who have access to any information systems or information for Council purposes.</p>

- 1.4. This conduct policy also indicates the various supporting policies, protocols and procedures the Council has put in place to keep its information (including personal data) safe.
- 1.5. The policy applies to both work related and personal online activity and sits at the heart of the Data Protection/Information Governance Framework.
- 1.6. The DPA 2018 and UK GDPR are the key pieces of legislation covering personal information. The Information Commissioner's Office (ICO) is the UK regulator and has a range of enforcement actions including the power to fine organisations up to £17.5 million or 4% of annual turnover (depending on which is larger) for non-compliance.

- 1.7. The Local Public Services Data Handling Guidelines Sixth Edition (March 2021) outline best practice for protecting information together with resources provided by the Records Management Society, National Archives, Society for Innovation, Technology and Modernisation (SOCITM), National Local Authority Warning, Advice and Reporting Point (NLAWARP), NHS Data Protection and Security Toolkit, Local Authority Information Governance Groups and the Information Commissioners Office (ICO).

## **2. PROCEDURES**

- 2.1. The Council has a number of policies, protocols, procedures and guidance documents that form the Data Protection/Information Governance Framework; these will support and provide clarification on data protection/information governance.
- 2.2. [Appendix 1](#) provides a list of each element of the Data Protection/Information Governance Framework with a brief explanation of the content of each of the supporting policies, protocols and procedures and an outline of acceptable and unacceptable conduct as set out in those documents. [Appendix 1](#) provides a summary only and all employees are required to familiarise themselves with the full text of those documents as appropriate for their job roles and duties.
- 2.3. These policies, protocols, procedures and guidance documents, which may be amended from time to time, are available on the Council's Intranet (Staff Portal) <https://intranet2.tameside.gov.uk/infogov> or on request from the Information Governance Team via email at [Information.governance@tameside.gov.uk](mailto:Information.governance@tameside.gov.uk)
- 2.4. The table shown in [Appendix 2](#) identifies the mandatory minimum documents for employees to read relevant to their role. It is the responsibility of Managers to ensure the appropriate documents have been communicated and read and to allow employees appropriate time to understand their responsibilities towards Data Protection/Information Governance and to provide clarification for employees of the relevant role if there is any doubt.

## **3. ROLES AND RESPONSIBILITIES**

### **3.1. Manager Responsibilities**

- 3.1.1. Managers are responsible for ensuring that new and existing employees have appropriate time and support to read the relevant documents and undertake any necessary and/or mandatory training on an annual basis. They are also responsible for identifying the relevant policies and procedures for employees to read using the matrix provided. This should be communicated to all employees as part of the induction process, and thereafter as part of team briefings and employee updates. If any assistance is required Managers should contact the Information Governance Team for advice and support at ([information.governance@tameside.gov.uk](mailto:information.governance@tameside.gov.uk)).
- 3.1.2. It is the responsibility of Managers to exercise an appropriate supporting and enforcing role for the identified requirements of the Data Protection/Information Governance Framework to minimise the risk of data loss, destruction, inappropriate disclosure and breaches of legislation, especially in areas of high risk, where personal data is critical to service delivery.

## 3.2. Employee Responsibilities

- 3.2.1. Employees are accountable and owe a duty of care to the Council, service users and the residents of Tameside, who they act on behalf of and whose data/information (including personal data) they handle. It is the responsibility of all employees to ensure their use of the Council's data/information does not infringe any of the Council's policies and procedures, or, in turn breach the requirements of the DPA 2018, UK GDPR, the Freedom of Information Act 2000 ("FOIA 2000") and the Environmental Information Regulations 2004 ("EIR 2004") or any other applicable legislation.
- 3.2.2. Employees have a responsibility to comply with the Data Protection/Information Governance framework, when not only handling personal data but also when generally using the internet, any electronic communication or social media. The policies and procedures and guidance detailed in [Appendix 1](#) will assist with this compliance.
- 3.2.3. Employees have a responsibility to comply with mandatory Data protection/information governance training and to meet the deadline set as this is a council wide objective. Failure to complete the training in the set timescale could result in Disciplinary Action.
- 3.2.4. The public is entitled to expect the highest standards of conduct from Council employees, when handling personal data/information. The employees' role is to serve the Council in providing, implementing its policies and delivering services to the local community. In performing these duties employees must ensure that they understand the requirements placed on them by the Data Protection/Information Governance Framework and data protection legislation.
- 3.2.5. There is an expectation that all communication from staff, whether handwritten, electronic or verbal, is done so with a high level of professionalism. All communications should meet the 'Chief Executive Test' namely would the Chief Executive say or write this on behalf of the Council or more importantly would this communication give the Chief Executive cause for concern if he saw it? All communication, whether written or verbal should be courteous and in a style appropriate to business communication and not in a casual or flippant tone. Careless or casual use of humour/Emoji's should be avoided, as it can be misinterpreted. The sending, or forwarding on, of jokes by e-mail (or as an attachment) is strictly prohibited. Any written information can be requested under Subject Access or Freedom of Information Request, so staff need to think what the impact would be on an individual if they read that information or it was disclosed to a third party. Any notes taken should be contemporaneous (written at the time the piece of work/meeting/call/discussion was carried out or as soon after as is reasonably practicable) and be factual rather than containing the author's personal opinion.

## 4. HOW WE MANAGE BREACHES OF THE POLICY

- 4.1. Employees need to be aware that this policy and the documents that make up the Data Protection/Information Governance Framework are in place to protect the information held by the Council and to provide assurance to partners, key stakeholders, service users, customers and the residents of Tameside. Failure to adhere to these framework policies, protocols, procedures and guidance documents may lead to disciplinary action being taken against any employee(s) involved and for more serious cases, where employees have not followed guidance and policies, legal action may be taken. For further information please read the "Disciplinary Procedure" on the Council's HR Policies and Procedures page [here](#).
- 4.2. All employees **must** report any suspected or actual data breaches or any breaches of this conduct policy, or any of the other Data Protection/Information Governance Framework



policies to their line manager **and** the Information Governance team as soon as they become aware, in line with the Personal Data Breach Reporting Procedure.

- 4.3. In addition it should be noted that the Information Commissioner's Office (ICO) may also take action in cases where these policies have been breached. The ICO may take action against the Council as an organisation, but can also take action against any individual employee(s) involved. This can include the imposition of a fine of up to £50,000 against any individual and the ICO may also seek to privately prosecute any individual in the event that they purposefully used data/information for their own financial or personal gain or acted in a highly negligent/reckless manner.

**DATA PROTECTION/INFORMATION GOVERNANCE FRAMEWORK**

**1. Data Protection/Information Governance Policy and Conduct Policy**

The Data Protection/Information Governance Policy and Conduct Policy are central to the Data Protection/Information Governance Framework and must be read by all employees.

The purpose of these policies are to protect the Council's information assets from all threats, whether internal or external, deliberate or accidental. Additionally, the conduct policy outlines what constitutes acceptable and unacceptable conduct by employees in respect of data protection/information governance

Further guidance on the information contained within these documents can be found in the supporting framework documents and a Data Protection/Information Governance Framework Mandatory Documents Matrix can be found at [Appendix 2](#) to assist managers and employees in assessing what documents are relevant to their role.

All employees **must** report any suspected or actual data breaches or any breaches of any of the Data Protection/Information Governance Framework policies to their line manager **and** the Information Governance team as soon as they become aware, in line with the Personal Data Breach Reporting Procedure.

To view the Data Protection/Information Governance Policy, [click here](#).

**2. Appropriate Policy Processing Special Category Data**

This document sets out how special category data and criminal offence data will be processed by the Council and how those categories of personal data will be protected in line with Schedule 1 of the Data Protection Act 2018.

Acceptable Conduct

All employees **must**:

- Follow this policy for all processing of personal data throughout the Council;
- Protect any personal data within their care;
- Seek additional advice and guidance from their manager, the Information Governance Team or the Data Protection Officer if unsure or in any doubt about how to handle personal information;
- Keep up to date with all Council Data Protection and Information Governance training that is appropriate to their role.

For further guidance [click here](#)

**3. IT Security Policy**

This document sets out the responsibilities for using and securing the Council's hardware, software and networks. It details the Council's rights and obligations, and outlines the consequences of using Council Technology in a harassing or abusive manner and the disciplinary implications of not complying with the policy. This policy is to be read in conjunction with the Access and Security Protocol.

Acceptable Conduct

- Protect, at all times, passwords which enable access to data and the Council's network, business systems, email and internet, and regularly update your

passwords, ensuring that you do not use the same password across multiple systems. For further guidance refer to the [IT Service Desk](#);

- Keep equipment, particularly portable equipment such as laptops, mobile telephones, PDAs and tablets, safe and secure at all times
- Never use another person's ICT equipment or device without their permission and with anything other than your own credentials;
- Never use, or install, any software on the Council's systems unless it has been purchased, issued or approved by ICT Services;
- Ensure that equipment and installed software is kept up to date with relevant patches and security fixes by regularly rebooting the equipment and installing any updates pushed out by ICT Services; and
- Always save work related information on the Council's network drives and not on local hard drives/desktop. The secure network is backed up and remains available even if your device fails.

For further guidance [click here](#).

#### **4. Access and Security Protocol**

This procedure indicates the steps required to ensure that access to Council information, information systems or ICT equipment is controlled. Access needs to be restricted to only the level needed by the employee to perform their role and employees must understand their responsibilities for ensuring the security and confidentiality of information they use. Managers must ensure that access is removed as soon as it is no longer required whether it be temporary or permanent and managers are referred to the [Leavers and Movers Checklist](#). As information is held in both paper and electronic format this procedure relates to both physical and technological access.

##### Acceptable Conduct,

- Access will only be granted to systems and information where it is part of your role and you have a legitimate business need to know;
- Where you need protected information 'owned' by another business area to do your job, make sure that authorisation is obtained and that you only ask for the minimum access necessary for the required purpose.

For further guidance [click here](#)

#### **5. Email, Communications and Internet Acceptable Use Policy**

This policy sets out the expectations of individual's conduct and responsibilities when using the Council's email and Internet facilities, including business and personal use of email (including the personal use of Council and non-Council/personal email accounts). Work related and personal use of the internet (including websites accessed and transactions permitted for work or non-work purposes). It also explains what will happen if Council systems are used for harassment or abuse and the disciplinary implications of not complying with the policy.

##### Acceptable Conduct

- Never open an email (or any attachments or links) from sources you do not know or trust, and always report unusual emails, suspicious attachments and links, especially in unsolicited emails;
- Never use non-Tameside email accounts to send or receive protected information;
- Use of your @tameside.gov.uk email address is for official Council business only;

- Never send protected information by external email **unless** you are using secure means. Emails sent between two “.gov.uk” accounts is generally deemed to be safe and does not require additional encryption, though employees are directed to check the Council’s Safe to Send List prior to sending any protected information. All emails containing protected information sent to non .gov.uk recipients must be sent using Egress secure Mail. Consideration should also be given to using password protection on attachments (even where sent through Egress) for particularly sensitive information, though use of encrypted email is the minimum standard to be used;
- The Safe to Send List can be found [here](#);
- Use of the Council’s email and internet systems are monitored and activity is logged.

#### Unacceptable Conduct

- Using systems for personal use during working hours and it interfering with your day to day role
- Store any personal records on Council systems
- Emailing of curt, rude, sexually explicit, racially biased or offensive emails/communications (or attachments) and other inappropriate content.
- Using Technology to harass and abuse others at any time whether using council or own devices.

**Please note that Unacceptable Conduct could lead to personal criminal action under the Computer Misuse Act 1990 and also referral to any professional body you belong to.**

For further guidance [click here](#)

## 6. Removable Media Protocol

This protocol aims to ensure that the use of removable media is securely controlled. All those who have access to or use of removable media are responsible for the safety and security of the media and the information stored on them. All removable media must be procured via ICT Services. Service areas are responsible for implementing this procedure and must monitor the use of removable media. The protocol explains the types of removable media that can be used and the security necessary for use. There is also an explanation of how to dispose of removable media securely. Loss of any unencrypted removable media could result in a potential breach of Data Protection Act 2018 and General Data Protection Regulations (UK GDPR) and subsequent disciplinary action for the employees involved.

#### Acceptable Conduct

- Only encrypted USB memory sticks purchased through ICT Services may be used with Council equipment and IT systems. Purchasing must be done through the approved ordering system;
- Information can only be moved from the Council’s systems to an encrypted USB stick
- Information held on removable media should be a short term measure;
- Removable media should be kept secure at all times;
- Removable media should be disposed of securely to minimise the risk of accidental disclosure of sensitive information; and
- All removable media connected to the Council’s systems is monitored.

For further guidance [click here](#)

## 7. Mobile and Remote Working Protocol

This protocol applies to any access or use outside Council controlled premises of any ICT Council equipment including mobile telephones, portable devices (laptops, tablets or PDAs) and static IT equipment. This is more important now as many of us are working remotely. All employees are responsible for the safety and security of portable devices and the information on them, issued to or used by them at all times. Explanations of what physical security is required on the devices and how to use them in line with Council policies and procedures are provided.

### Acceptable Conduct

- Always ask yourself 'do you really need to take that information out of the office' and only take the minimum information required to complete your task;
- Do not let unauthorised people, including family members, use or view Council resources and avoid 'shoulder surfers' in public places and at home viewing your devices;
- When you leave your screen, make sure you lock it as if you were in an office environment, by pressing 'Ctrl + Alt + Delete' and then confirm that you wish to lock your workstation, or by pressing 'Windows key (⊞) + L';
- Whilst all Council issued devices are suitably encrypted, care should be taken to conceal equipment overnight as well as physical files, ideally in lockable storage;
- If you have a portable device (mobile telephone, tablet, PDA etc.) this should be password/pin code protected and locked at all times when not in active use;
- If attending meetings away from your workspace, reduce the risk by ensuring that any devices, files or papers are suitably concealed and therefore out of sight when not in use;
- Do not leave any equipment/files unattended in any vehicle.
- Remember if your workspace is outside others can listen/view. So beware of the content of your discussions.

For further guidance [click here](#)

## 8. Social Media Responsible Conduct Policy

This policy applies to all employees whilst participating in any on-line social media activity, whether privately or as part of your role with the Council. It sets out the standards of behaviour the Council expects of all its employees, when using social media services. The disciplinary implications of inappropriate posting on social media websites are explained. It also advises on using social media safely, legally and appropriately and points out that employees are personally liable for what they publish online.

### Unacceptable Conduct

- Frequent or excessive non-work related use of social media during the working day is not permitted and may result in the withdrawal of some or all access privileges;
- Employees conducting themselves in a way that is detrimental to the Council and acting in a way which could damage the reputation of the council or the public's trust and confidence in an employee's fitness to undertake their role;
- Using the Internet in any way to send or post abusive, offensive, hateful derogatory or defamatory messages or comment, especially those which concern members of the public, councillors, employees or the Council; and
- Posting information that could constitute a breach of copyright or data protection legislation.

For further guidance [click here](#)

## 9. Social Media Investigations/Internet Research Policy

This document sets out corporate standards and instructions which will ensure that all online research and investigations are conducted lawfully and correctly in accordance with an individual's human rights and with due consideration of relevant legislation, including the Human Rights Act 1998 ("HRA 1998"), European Convention on Human Rights ("ECHR"), Data Protection Legislation (DPA 2018, UK GDPR etc.) and Regulations of Investigatory Powers Act 2000 ("RIPA 2000").

This policy and procedure should be read in conjunction with the Council's RIPA policies and procedures, which can be found here.

### Acceptable Conduct

- Information gathered from social media can be useful when conducting investigations, **but** any investigations must be necessary for a specific and legitimate objective, proportionate to the objective in question, and carried out in accordance with the law.
- Any social media or internet research enquiries carried out under this policy must be attributable, overt, initial non-repeated research. Any research which is covert, likely to reveal private information and is carried out or repeated with some regularity over a period of time will fall under the RIPA policies instead. Repeated viewing (2 or more times) of "open source" information requires RIPA authorisation.
- Written activity records (audit trails) must be recorded in all cases of internet research, detailing the processes applied when obtaining the information and evidence.

For further guidance [click here](#)

## 10. Secure Workspace Procedure

This procedure reduces the threat of a security breach as information should be kept out of sight. This procedure applies to all information of a personal, confidential or sensitive nature. It also covers any information that is accessed, viewed or stored within a shared space (i.e. main office, home or Touch Down Point). If non-compliance of this policy results in a breach of the DPA 2018 and UK GDPR subsequent disciplinary action for the employee could arise.

### Acceptable Conduct

- Never leave protected information or other valuable assets out on your desk when you are not around;
- Lock your work station when you are away from your desk (whether in a TMBC office, public meeting space or working from home) using 'Ctrl + Alt + Delete' and then confirming that you wish to lock your workstation, or by using 'Windows Key (⊞) + L';
- At the end of the day, laptops and other portable equipment (mobile phone, tablets, PDAs) should be switched off. All portable equipment and any paperwork/files and/or removable media should be concealed when not in use. However, it is preferred if you are able to, to use a locked cupboard/drawers or store within a locked room. This policy applies to staff working at TMBC office premises and staff working from home; and
- When in any council owned premises, remove documents from printers and copiers as they are produced to avoid them being picked up by mistake, or read by someone else. Printing at home is not allowed;

- All waste paper and removable media which contains protected information must be disposed of appropriately and securely via the Council's confidential waste arrangements. Disposal of any hard copy or documents containing protected information (personal data, special category data or confidential information) or removable media at home is not allowed and all such items **must** be returned to Council premises for secure disposal.

For further guidance [click here](#)

## 11. Data Protection Impact Assessment

UK GDPR and DPA 2018 make 'data protection by design and default' an express legal requirement. The legislation expects that each data controller must implement appropriate technical and organisation measures to put data protection safeguards into place and minimise risk. It also makes 'Data Protection Impact Assessments' or DPIAs – mandatory in certain circumstances.

A DPIA is a process to help you initially identify, analyse, minimise and mitigate the risks associated with the processing of personal data or special category data involved with the projects and plans that the Council intends to carry out.

It is best practice to start a DPIA at project inception rather than at project delivery as DPIAs can take considerable time to complete, especially if any risks are identified that need action to reduce or mitigate to an acceptable level.

A DPIA is mandatory under UK GDPR and s.64 Data Protection Act 2018, where processing of data is likely to result in a high risk to the rights and freedoms of individuals. It is good practice to carry out a DPIA where there is any processing of Personal Data (including special category data) including video or images where a person could be identified.

A DPIA must:

- Describe the nature, scope, context and purpose of the processing;
- Assess necessity;
- Identify and assess risks to individuals;
- Identify additional, measures to mitigate risks.

The Information Governance team will provide advice and support to services when conducting a DPIA and they be contacted at an early stage on [Information.governance@tameside.gov.uk](mailto:Information.governance@tameside.gov.uk).

The Information Governance team will review in conjunction with the service area and work towards sign off by the Senior Information Risk Owner ("SIRO"), who is the Head of Risk Management and Audit. If a DPIA is deemed high risk and cannot be adequately mitigated, the SIRO will liaise with the Data Protection Officer ("DPO"), who is the Director of Governance and Pensions (Borough Solicitor) to achieve final sign off.

### Acceptable Conduct

- A DPIA should be considered in the **early stages** of a proposed project or plan, before you start your processing of data, and run alongside the planning and development process. A screening checklist must be completed for any proposed project or plan in order to adequately assess the risks and determine the need for a full DPIA;
- The lead officer for the project or plan is the most appropriate person to undertake the DPIA, but they should also consult the Information Governance Team at an early stage. The lead officer should also consult ICT services, Legal services, system

providers, any joint controllers and any processors, where relevant and document this on the DPIA.

#### Unacceptable Conduct

- Failure to complete the DPIA screening checklist for any project started/refreshed since 2018.
- Failure to complete a DPIA for any project started/refreshed since 2018 that is subsequently found to be a high risk.

For further guidance [click here](#)

## **12. Information Sharing Protocol**

Information sharing is essential in order to deliver better, more efficient public services. This protocol is the overarching document that outlines the responsibilities of employees when sharing information. It applies to all sharing of information, potentially internally and externally to the Council. Information Sharing or Processing Agreements will govern specific exchanges of information and will specify what information is to be shared, how it will be shared and for what purpose the information is required. Failure to comply with this protocol, when sharing information would constitute a breach of the DPA 2018 and UK GDPR and could result in disciplinary action.

#### Acceptable Conduct

- Before disclosing protected information to an external third party, always ask yourself 'is this request legitimate' and 'do I need a sharing or processing agreement';
- Always make sure you have the legal authority to share;
- Check whether the purpose could be satisfied with anonymised or pseudonymised information; and
- Keep a documented audit trail of all decisions/disclosures.

#### Unacceptable Conduct

- Sharing Information that should have had a sharing agreement in place

For further guidance [click here](#)

## **13. Subject Access Request (SAR) Guidance**

This guidance has been drawn up to assist employees in understanding how to recognise and respond to a SAR in compliance with the Council's obligations under DPA 2018 and UK GDPR. It explains the right of access to personal data and the procedures that must be followed.

#### Key Points

- Individual's data rights are set out in the DPA 2018 and UK GDPR.
- The right of subject access allows a living individual ("the data subject") to find out what information ("personal data") is held by an organisation about them and how it is processed;
- A SAR can be made verbally, or in writing (by post, email or through social media) and does not need to refer to the correct legislation/any legislation at all, or mention the phrase "subject access".
- All SARs should be responded to promptly, and in most cases the maximum time limit for responding to a SAR is 1 calendar month once the complete request has been received by the Council;



- Most SAR requests are sent directly to the Information and Improvement team (Executive Support), but if a service area receives a SAR request directly, they must refer it to [informationandimprovement@tameside.gov.uk](mailto:informationandimprovement@tameside.gov.uk) within 24 hours of receipt.
- In some cases exemptions may be applied, which means that certain information may not need to be disclosed to the data subject in response to their SAR;
- Where a requester is not satisfied with the response to their SAR, the Council offers an internal review. In addition to the internal review process, a data subject may also refer their complaint to the ICO, or may take action through the courts to enforce their right of subject access.

#### Acceptable conduct

- All SAR requests are referred to the Information and Improvement Team ([informationandimprovement@tameside.gov.uk](mailto:informationandimprovement@tameside.gov.uk)) within 24 hours of receipt.
- Processing and responding to a SAR within the statutory timescales.
- For all SAR requests relating to Children's Services and Adult's Services data, there is a designated SAR co-ordinator. All employees in those service areas must refer the SAR to the co-ordinator in addition to the Information and Improvement Team and assist the SAR co-ordinator where required.

#### Unacceptable conduct

- Persistent failure to respond to SARs within the statutory timescales.
- Failure to adequately or appropriately redact, or incorrectly applying redaction.

For further guidance [click here](#)

## **14. Records Management Policy**

This policy enables service areas to manage their own records in an acceptable and appropriate manner in line with statutory, regulatory and best practice guidelines.

For further guidance [click here](#)

## **15. Retention and Disposal Schedule**

The schedule outlines the timescales involved for the retention and disposal of information held by the Council. The Retention and Disposal Guidelines will ensure that the information the Council holds is retained for only as long as it is needed to enable it to operate effectively. They also cover the correct disposal methods to be used. Working within the schedule will ensure the Council complies with legislation and the requirements of regulators.

#### Acceptable Conduct

- Laptops and other portable equipment (mobile phones, tablets and PDAs) which are no longer required must be returned to ICT enabling the hard drive/internal storage to be permanently erased;
- Confidential paper waste must be kept separate from ordinary paper waste and protected from accidental loss, damaged or unauthorised access; and
- Information must never be retained for longer than necessary 'just in case'. Clear retention dates must be put in place on all physical and electronic data in line with statutory, regulatory and best practice guidelines for each service area and data must be reviewed prior to disposal to ensure that it is no longer needed.
- Knowing where your records are as a lost document can be considered as a data breach.

- Paper files can deteriorate over time. Some of these files are expected to be kept for a significant number of years – please consider deterioration of these files. Keeping minimal paper records is preferred.

#### Unacceptable Conduct

- A failure to follow the retention and disposal guidelines resulting in insecure disposal of data and/or retaining data for longer than permitted.

For further guidance [click here](#)

## **16. Personal Data Breach Reporting Procedure**

This procedure must be applied immediately as soon as Council information or information systems are suspected to be, or are actually affected by an adverse event which is likely to lead to a Personal Data Breach. All incidents, irrespective of scale, **must** be reported to the Information Governance Team ([information.governance@tameside.gov.uk](mailto:information.governance@tameside.gov.uk)) within the first 24 hours of knowledge to allow for mitigations to be put in place, lessons to be learned and to improve data handling procedures and the breach response process.

Where a data breach is established to have occurred and there is a high risk of adversely affecting individuals' rights and freedoms, we are required to report to the Information Commissioners Office within 72 hours of first knowledge of the breach, without exception. Failure to report an incident to the Information Governance Team may result in disciplinary action being taken.

#### Acceptable Conduct

- You must always report actual, potential or suspected data breaches to the Information Governance Team at [information.governance@tameside.gov.uk](mailto:information.governance@tameside.gov.uk) via the paper or online reporting form. You should also report to the Information Security Officer/Cyber Security Technical Specialist (Assistant Director Digital Tameside) and/or Legal Services, where relevant;
- In light of the short reporting timescales imposed by the ICO, in order to sufficiently investigate a potential breach and determine whether it requires reporting to the ICO, all service areas must co-operate fully with the Information Governance Team and give sufficient priority to any investigations to enable timely reporting to the ICO.

#### Unacceptable Conduct

- Failure to report an actual or potential breach within 24 hours of knowledge, or at all;
- Where a breach is considered high risk in terms of harm or volume of data subjects and/or needs reporting to the ICO;
- High Frequency of Incidents;
- Inappropriate Access to Council Systems/Records;
- Deliberate and/or unauthorised alteration of data;

For further guidance [click here](#)

**DATA PROTECTION/INFORMATION GOVERNANCE FRAMEWORK MANDATORY DOCUMENTS MATRIX**

Framework Document	Managers	Office/ Home based employees, Mobile working employees and	Care Workers/Social Workers	Manual/ Outdoor Workers
Information Governance Policy	✓	✓	✓	✓
Information Governance Conduct Policy	✓	✓	✓	✓
Appropriate Policy Processing Special Category Data	✓	✓	✓	If Applicable
ICT Security	✓	✓	✓	✓
Access and Security Protocol	✓	✓	✓	✓
Email, Communications /Internet Acceptable Use Policy	✓	✓	✓	✓
Removable Media	✓	✓	✓	-
Mobile and Remote Working Protocol	✓	✓	✓	-
Social Media Policy	✓	✓	✓	✓
Social Media Investigations/Internet Research Policy	✓	✓	✓	If Applicable
Secure Workspace Procedure	✓	✓	✓	-
(DPIA) Data Protection by Design and Default Guidance	✓	If Applicable	If Applicable	-
Information Sharing Protocol	✓	If Applicable	If Applicable	-
Subject Access Request Guidance	✓	✓	✓	If Applicable

Framework Document	Managers	Office/ Home based employees, Mobile working employees and	Care Workers/Social Workers	Manual/ Outdoor Workers
Records Management Policy	✓	✓	✓	If Applicable
Retention and Disposal Guidelines	✓	✓	✓	If Applicable
Personal Data Breach Reporting Procedure	✓	✓	✓	✓