

# TONBRIDGE & MALLING BOROUGH COUNCIL



## EXECUTIVE SERVICES

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### Chief Executive

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**NB - This agenda contains proposals, recommendations and options. These do not represent Council policy or decisions until they have received proper consideration through the full decision making process.**

Contact: Committee Services  
[committee.services@tmbsc.co.uk](mailto:committee.services@tmbsc.co.uk)

5 November 2014

To: MEMBERS OF THE GENERAL PURPOSES COMMITTEE  
(Copies to all Members of the Council)

Dear Sir/Madam

Your attendance is requested at an extraordinary meeting of the General Purposes Committee to be held in the Civic Suite, Gibson Building, Kings Hill, West Malling on Thursday, 13th November, 2014 commencing at 7.30 pm

Yours faithfully

JULIE BEILBY

Chief Executive

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## **MEMBERSHIP**

Cllr M A C Balfour (Chairman)  
Cllr S R J Jessel (Vice-Chairman)

Cllr A W Allison  
Cllr T Bishop  
Cllr P F Bolt  
Cllr C Brown  
Cllr M A Coffin  
Cllr R W Dalton

Cllr D A S Davis  
Cllr Mrs C M Gale  
Cllr N J Heslop  
Cllr Miss A Moloney  
Cllr H S Rogers  
Cllr C P Smith

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Apologies for absence

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Declarations of interest

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## TONBRIDGE & MALLING BOROUGH COUNCIL

### GENERAL PURPOSES COMMITTEE

13 NOVEMBER 2014

#### Report of Director of Central Services

#### Part 1- Public

#### For recommendation to Council

### 1 SOCIAL MEDIA POLICY

#### Summary

**The purpose of this report is to update Members on the use of social media sites by the Council and to seek approval to the terms of a policy for staff.**

#### 1.1 Introduction

1.1.1 The rapid expansion of social media in recent years has transformed the communications 'landscape' and presented the Council with opportunities to engage with our communities in new and innovative ways, and in ways which our communities expect us to communicate with them. This report outlines the various social media tools available, explains how the Council can use social media to improve communications with residents, groups, clubs, organisations and businesses and seeks approval to the terms of a social media policy for staff.

#### 1.2 Social Media

1.2.1 The focus of this report is on the increased use of social media as a means of communicating with our communities. Members will be familiar with social media sites such as Facebook and Twitter, as these sites have become increasingly popular and there is an increased demand for Council services to use the medium of social media to engage with residents and other partners. Other sites such as Flickr allow for sharing of photographs, and YouTube for posting of videos. Many Members will have their own social media accounts as a means of engaging with their constituents, inviting comment on local issues/ Council decisions and to promote their own views and policies.

1.2.2 This report does not intend to focus on particular social media sites, as there are a variety of sites that may be used to communicate in particular ways with particular communities, and these may change from time to time. Rather, the proposals are intended to increase engagement with our communities, through listening and responding to issues raised and building positive relationships. The focus of social media can be on two way communications, rather than simply about delivering messages on Council services or events.

1.2.3 It is envisaged that an increased use of social media sites could bring many benefits to the Council and our communities. These include

- Social media can broadcast information to huge numbers of people almost instantly, increasing communications reach at very little cost
- Provide opportunities to engage people in the democratic process
- Increase partnerships, connect with residents and build communities
- Potential to increase engagement with harder to reach groups e.g. 18-30 year olds.
- Digital media can deliver savings

1.2.4 The Borough Council set up a Twitter account in October 2013 to help publicise the Tonbridge Town Centre Public Exhibitions and this has been used from time to time since then (for example during the floods over Christmas and New Year, and to highlight key events/news etc). More recently a Facebook account has been established. We have identified an increased demand from the public to make use of social media sites to communicate effectively with them, and it is therefore proposed to increase our use of social media over the coming months.

1.2.5 The Tonbridge and Malling Community Safety Partnership (CSP) has recently launched its own Twitter account and this is managed independently of the Council by members of the CSP.

1.2.6 It is proposed that the Council takes a phased approach to expanding its use of social media beginning with those sites where we already have an account i.e. Twitter, Facebook and then look to include LinkedIn, Flickr/Instagram and You Tube as appropriate. It is intended that nominated Officers within the Services will be responsible for posting and responding to messages on approved social media sites, with Media and Communications retaining an overarching role in monitoring the use of such sites.

1.2.7 In order for social media to be used effectively it is important that it forms part of our wider communication and customer service strategies. It is therefore intended to revise these strategies in due course to ensure that they complement our proposed use of social media sites.

### **1.3 Social Media policy**

1.3.1 The Social Media policy (**Annex 1**) has been developed in consultation with staff. It was presented to the Joint Employee Consultative Committee in September and comments made by JECC reps/ Unison have been taken on board in arriving at the draft policy attached to this report.

1.3.2 The draft policy provides a framework for staff to follow when using social media for business purposes,

### **1.4 Financial and Value for Money Considerations**

1.4.1 The operation of the policy has negligible financial impact upon the Council.

## 1.5 Legal Implications

1.5.1 None other than identified elsewhere in this report.

## 1.6 Risk Assessment

1.6.1 The proposed increase in the use of social media sites by the Council will promote greater transparency and openness. However, as with any online activity there will be risks. The key to achieving success in our use of social media will be in balancing the risks and benefits.

1.6.2 The identified risks include

- Disclosure of confidential information;
- Damage to the reputation of the Council;
- Potential for inappropriate postings by staff

1.6.2 In order to mitigate these risks it is appropriate to implement effective policies. It will also provide reassurance for staff as to how social media sites should be used. It is considered that the draft policy at Annex 1 meets these objectives.

1.6.3 JECC and Unison representatives have been consulted on the draft policy. Their comments have been taken on board and appropriate amendments have been made to the draft policy.

## 1.7 Equality Impact Assessment

1.7.1 See 'Screening for equality impacts' table at end of report.

## 1.8 Conclusions and Recommendations

1.8.1 The Council is at the early stages of embracing the benefits of social media. However as an Authority it is important that we maximise the potential of available communication streams in order to ensure that we are engaging effectively with our communities.

1.8.2 The proposals to increase the use of social media will be taken forward in a measured and consistent way.

1.8.3 Members are therefore asked to

- (a) **endorse** the conclusions in this report; and
- (b) **RECOMMEND** to Council that the social media policy at **Annex 1** be approved

Background papers:

None

contact: Adrian Stanfield  
Director of Central Services

<b>Screening for equality impacts:</b>		
<b>Question</b>	<b>Answer</b>	<b>Explanation of impacts</b>
a. Does the decision being made or recommended through this paper have potential to cause adverse impact or discriminate against different groups in the community?	No	
b. Does the decision being made or recommended through this paper make a positive contribution to promoting equality?	N/A	
c. What steps are you taking to mitigate, reduce, avoid or minimise the impacts identified above?		

# **Tonbridge & Malling Borough Council**

## **Draft Social Media Policy**

### **1. Introduction**

- 1.1. This policy is intended to help staff make appropriate decisions about the use of social media. It outlines the standards the Council requires staff to observe when using social media, the circumstances in which we will monitor staff use of social media and the action we will take in respect of breaches of this policy.
- 1.2. This policy deals with the use of all forms of social media, including Facebook, LinkedIn, Twitter, Bebo, YouTube, Google+, Instagram and all other social networking sites, internet postings and blogs. It applies to the use of social media for business purposes as well as personal use that may affect the business of the Council in any way.
- 1.3. This policy should be read in conjunction with the Council's Information Security Policy, Data Protection Policy, Social Media Guidelines for the Public and Staff Twitter Guidelines.
- 1.4. This policy does not form part of any contract of employment and it may be amended at any time.

### **2. Who is covered by the policy?**

- 2.1. This policy covers all staff working for Tonbridge & Malling Borough Council.

### **3. Scope of the policy**

- 3.1. All staff are expected to comply with this policy at all times to protect the interests of the Council and its services, employees, councillors, partners and customers.
- 3.2. Breach of this policy may be dealt with under the Council's Disciplinary Procedure and, in serious cases, may be treated as gross misconduct leading to summary dismissal.

### **4. Responsibility for implementation of the policy**

- 4.1. The Director of Central Services has overall responsibility for the effective operation of this policy. He will monitor and review the policy and make recommendations for changes as appropriate.
- 4.2. All staff are responsible for their own compliance with this policy and for ensuring that it is consistently applied. All staff should ensure that they take the time to read and understand it. Any breach of this policy should be reported to the Director of Central Services.

### **5. Authorisation to use Council's social media sites**

- 5.1. Services that have expressed an interest in using social media have selected key staff who are authorised to post tweets/messages on the Council's social media sites. Only these authorised staff are permitted to post material on social media websites in the name of the Council and on its behalf. Any breach of this restriction will amount to gross misconduct.

### **6. What is social media?**

- 6.1. Social media is the term commonly given to web-based tools, which allow users to interact with each other in some way; for example by sharing information, opinions, knowledge, interests or

data (such as photos, videos and music) online. As the name implies, social media involves the building of online communities or networks to promote discussion and build relationships.

- 6.2. Social media tools include social networking sites such as Facebook, Google+, Twitter, Bebo and MySpace; content-sharing websites such as Flickr (images), YouTube (videos), Instagram (images and videos); work-related networking sites such as LinkedIn; wikis (e.g. Wikipedia); blogs; message boards and many other similar online channels.

## **7. Why use social media?**

- 7.1. Tonbridge & Malling Borough Council is committed to making the best use of available technology to improve the way it does business with its customers. The rapid uptake of social media in recent years has transformed the communications 'landscape' and presents the Council with opportunities to engage with people in new and innovative ways.

## **8. Objective**

- 8.1. The Council's objective in using social media is to increase access to and awareness of its services.

## **9. Social media currently used by the Council**

- 9.1. The Council has the following corporate accounts:

Twitter - [https://twitter.com/TMBC\\_Kent](https://twitter.com/TMBC_Kent)

Facebook

Flickr

Instagram

You Tube

- 9.2. Only staff authorised to use the official accounts are allowed to post comments.

- 9.3. The accounts are usually monitored from 9am to 5pm, Monday to Friday.

- 9.4. Other social media tools may be considered from time to time by the Council. This policy will be adapted as other social media tools are introduced for Council use.

## **10. What does the Council use social media for?**

- 10.1. The Council uses social media to:

- Promote news, events, activities and services
- Communicate with people during emergency situations (e.g. flooding, severe weather)
- Communicate with people in 'real time' during key events and situations (such as elections, refuse collection in bad weather)
- Target messages to specific groups e.g. young people
- Keep the Council at the forefront of the minds of its customers
- Consult with customers on key issues
- Help shape policy development
- Share ideas with partner organisations and beyond
- Gain an insight into public opinion
- Advertise meetings
- Deal swiftly with complaints and comments
- Correct misinformation
- Promote the Council's 'Channel Shift' agenda by linking social media posts to its website and encouraging customer self-service
- Generate extra traffic to its website and encourage greater customer involvement with

- minimal effort
- Display photos and post videos to help promote events and services

## **11. Rules for staff use of social media for business purposes**

### **11.1. Those authorised to post information on behalf of the Council, must always:**

- Use the official account, so it is clear it that the message is from Tonbridge & Malling Borough Council.
- Be honest, accurate, factual and fair. If you make a mistake be prompt in admitting it and correct it.
- You are personally responsible for content you publish into social media tools – be aware that what you publish will be there for many years.
- Be polite, even when disagreeing with someone.
- Respect the audience and do not publish anything that would not be acceptable in the workplace.
- Check what is about to be disclosed is public information, accurate and not protected.
- Do not disclose information, make commitments or engage in activities on behalf of the Council unless authorised to do so.
- Respect intellectual property rights and copyright and make sure you have the right permissions to use images/music/videos.
- Reply to comments as quickly as possible, but take time to consider the response as you would with a letter or email.
- Never contribute to a discussion if you are angry or upset. Return to it later when you can contribute in a calm and rational manner.
- Use plain English. Where it is felt relevant, write in the first person (“I” rather than “The Council”) if it is appropriate to sound less formal and more conversational.
- Be an ambassador for the Council and do not bring it into disrepute.
- Monitor the account regularly so as to ensure timely responses.
- Assess any potential risks and ensure you have plans in place to mitigate these risks.
- Do not publish any content which may result in actions for defamation, discrimination, breaches of copyright, data protection or other claims for damages. This includes but is not limited to material of an illegal, sexual or offensive nature that may bring the Council into disrepute.
- Do not upload, post or forward content belonging to a third party unless you have their permission to do so.
- Do not post, upload, forward or post a link to chain mail, junk mail, cartoons, jokes or gossip.
- Do not use social media for party political purposes or specific campaigning purposes as the Council is not permitted to publish material which ‘in whole or part appears to affect public support for a political party’ (LGA 1986).
- Social media must not be used for the promotion of personal financial interests, commercial ventures or personal campaigns.
- It must not be used in an abusive or hateful manner. Do not upload, post, forward or post a link to any abusive, obscene, discriminatory, harassing, derogatory or defamatory content.
- If you feel even slightly uneasy about something you are about to publish, then you shouldn’t do it. If in doubt, always discuss it with your line manager first.
- It must not be used for actions that would put Council representatives in breach of the Council’s Code of Conduct or policies relating to elected members or staff.

- Where individuals from partner organisations are involved and are acting on behalf of the Council, they will also be expected to comply with the relevant Council policies.
- Staff should not, in principle, post social media messages on Council sites on behalf of other organisations, although messages can be retweeted if appropriate. There may be exceptions to this rule, which should be discussed individually with your line manager as/when they arise.
- You must only use generic @tmbc.gov.uk email addresses in corporate social media. No personal email addresses should be used.
- Avoid publishing your contact details where they can be accessed and used widely by people you did not intend to see them and never publish anyone else's contact details.
- The use of the Council's logo and other branding elements should be used where appropriate to indicate the Council's support. The logo should not be used on social media which is unrelated to or not representative of the Council's official position.
- Council representatives should ensure that any contributions they make are professional and uphold the reputation of the Council.
- Council representatives must not promote or comment on political matters or issues that may be regarded as such.
- Staff, such as fraud investigators, who use social media as part of their work must comply with relevant legislation and guidance.
- Any member of staff who feels that they have been harassed or bullied or are offended by material posted or uploaded by a colleague onto a social media website should inform the Director of Central Services immediately.

## **12. Personal use of social media sites at work**

- 12.1 The Council permits the incidental use of social media for personal use when at work, subject to certain conditions set out below. However, this is a privilege and not a right and we reserve the right to withdraw our permission at any time at our discretion.
- 12.2 The following conditions apply to personal use:
- (a) Use is occasional and reasonable
  - (b) Use must not interfere with business or office commitments
  - (c) Use must comply with other Council policies e.g. Equalities policy
- 12.3 Employees who breach the above requirements may be subject to disciplinary investigation.
- 12.4 Anything posted should respect copyright and be consistent with the relevant legislation and rules including Data Protection Act 1998, Privacy and Electronic Communications Regulations 2003, ASA CAP code and the Code of Recommended Practice on Local Authority Publicity.

## **13. Misuse of social media**

- 13.1. Staff should be aware that misuse of social media at work, or where a complaint is received by the Council citing individual misuse of social media, whether at work or not, is likely to result in an investigation as per the Council's Disciplinary Procedure. Monitoring will only be carried out to the extent permitted or as required by law and as necessary and justifiable.
- 13.2. We reserve the right to restrict or prevent access to certain social media at work if we consider personal use to be excessive.



- 13.3. Misuse of social media can, in certain circumstances, constitute a criminal offence or otherwise give rise to legal liability against you and/or the Council. It may cause embarrassment to the Council and its customers.
- 13.4. Employees are urged to be mindful that, uploading, forwarding or posting a link, 'liking', 'sharing' or commenting on posts or tweets of the following types of material on social media, whether in a personal or professional capacity, may form the basis of a complaint that the Council would have to investigate under the Disciplinary Procedure (note: list is not exhaustive):
- Material which is offensive, obscene, criminal, discriminatory, defamatory, derogatory or may cause embarrassment to the Council, its partner organisations, councillors or staff
  - Confidential information about the Council or any of its staff, councillors or partner organisations
  - Any other statement which is likely to create any liability (whether criminal or civil and whether for you or the Council)
  - Material in breach of copyright or other intellectual property rights, or which invades the privacy of a person
- 13.5 Following the receipt of a complaint, where evidence of misuse is found, the Council may undertake a more detailed investigation involving the examination and disclosure of monitoring records and, if necessary, such information may be handed over to the police in connection with a criminal investigation.
- 13.6 If you notice any use of social media by other members of staff in breach of this policy, please report it to the Director of Central Services.

#### **14. Social Media in your personal life**

- 14.1 The Council recognises that many employees make use of social media in a personal capacity. While they are not acting on behalf of the Council, employees should be aware that they can damage the Council if they are recognised as being one of its employees, for example if this is stated in their social media profiles.
- 14.2 So as to avoid complaints against staff made in connection with the Council's Anti-Bullying and Harassment Procedure, Whistleblowing Charter, Code of Conduct and Disciplinary Procedure, employees are advised to consider whether any communications made in a personal capacity through social media could be deemed to :
- breach confidentiality, for example by disclosing information about a colleague or member of the public;
  - be discriminatory, for example by making offensive or derogatory remarks relating to e.g. race, religion or belief, disability, gender, or, by posting, 'liking', 'sharing' or commenting on posts or tweets that could be considered discriminatory or offensive;
  - be bullying or harassment, for example by making derogatory comments about a colleague ;
  - bring the Council into disrepute by, for example, making defamatory comments, 'liking', 'sharing' or commenting on posts or tweets about another organisation with which the employee may network in the course of their job.

14.3 You should make it clear in social media postings, and in your personal profile, that you are speaking on your own behalf. Write in the first person and use a personal email address.

14.4 If you disclose your employment with the Council on your profile or in any social media postings, you must state that your views do not represent those of your employer.

14.4 Employees should be aware that use of Social Media (reported by colleagues or members of the public) that could be deemed a breach of these guidelines, may lead to disciplinary investigation under the Council's Disciplinary Procedure. Serious breaches of these guidelines, for example incidents of bullying colleagues or social media activity causing serious reputational damage to the Council, may constitute gross misconduct and lead to action in accordance with the Disciplinary Procedure up to and including dismissal.

## **15 More information**

For more information or if you want to use social media as part of your service's communications please contact Linda Moreau, Janet Saunders or Sally Seal on 01732 876008/9 or email [mediateam@tmbc.gov.uk](mailto:mediateam@tmbc.gov.uk)

**Note:** Please see pages 7 and 8 for Staff Twitter Guidelines for practical tips on how to tweet effectively on behalf of the Council.

## Tonbridge & Malling Borough Council

### Staff Twitter Guidelines - Practical tips on how to tweet effectively

#### Introduction

These Guidelines provide some useful practical tips on how and when to tweet on behalf of the Council. Only officers who have been authorised to tweet on behalf of the Council may do so. Please make sure you have read the following Council documents **before** you begin to post tweets:

- Social Media Policy
- Social Media Guidelines for the Public
- Information Security Policy
- Data Protection Policy

#### Useful tips on how to tweet

- Be accurate, honest, timely and comprehensive.
- Get to the point. You've only got 140 characters.
- Post tweets/messages in good time and respond quickly.
- Deal with one issue at a time
- Make sure you give a complete message. You may link to a web page for more information, but the main message should be in the tweet.
- Use plain language, rather than bureaucratic language or jargon.
- Use the 'active' voice e.g. 'collect your blue bag', not 'you can collect', or 'blue bags can be collected'.
- Adopt a friendly tone, use humour if appropriate and let your personality shine through! Twitter users tend to prefer a direct and genuine tone.
- Compress phone numbers as it's easier to copy/paste them or autodial.
- Use shortened links/URLs.
- Acknowledge when people are being helpful, constructive, co-operative and patient.
- Apologise if you get something wrong or when people have been disappointed or inconvenienced
- Take time to re-read and spell check your tweet to make sure it's accurate and correct.
- If you are unsure of how to reply, seek advice before responding.
- Always be professional and don't get riled. Don't let emotions cloud your judgement.
- Remember that people can't send you a direct message through Twitter unless you follow them. Therefore following people back increases the chance of people communicating with the Council.
- Don't 'spam' followers by sending too many messages out at once or they may soon stop following you! Use SocialSignIn to pre-schedule messages to be released throughout the day.

#### Hashtags

•

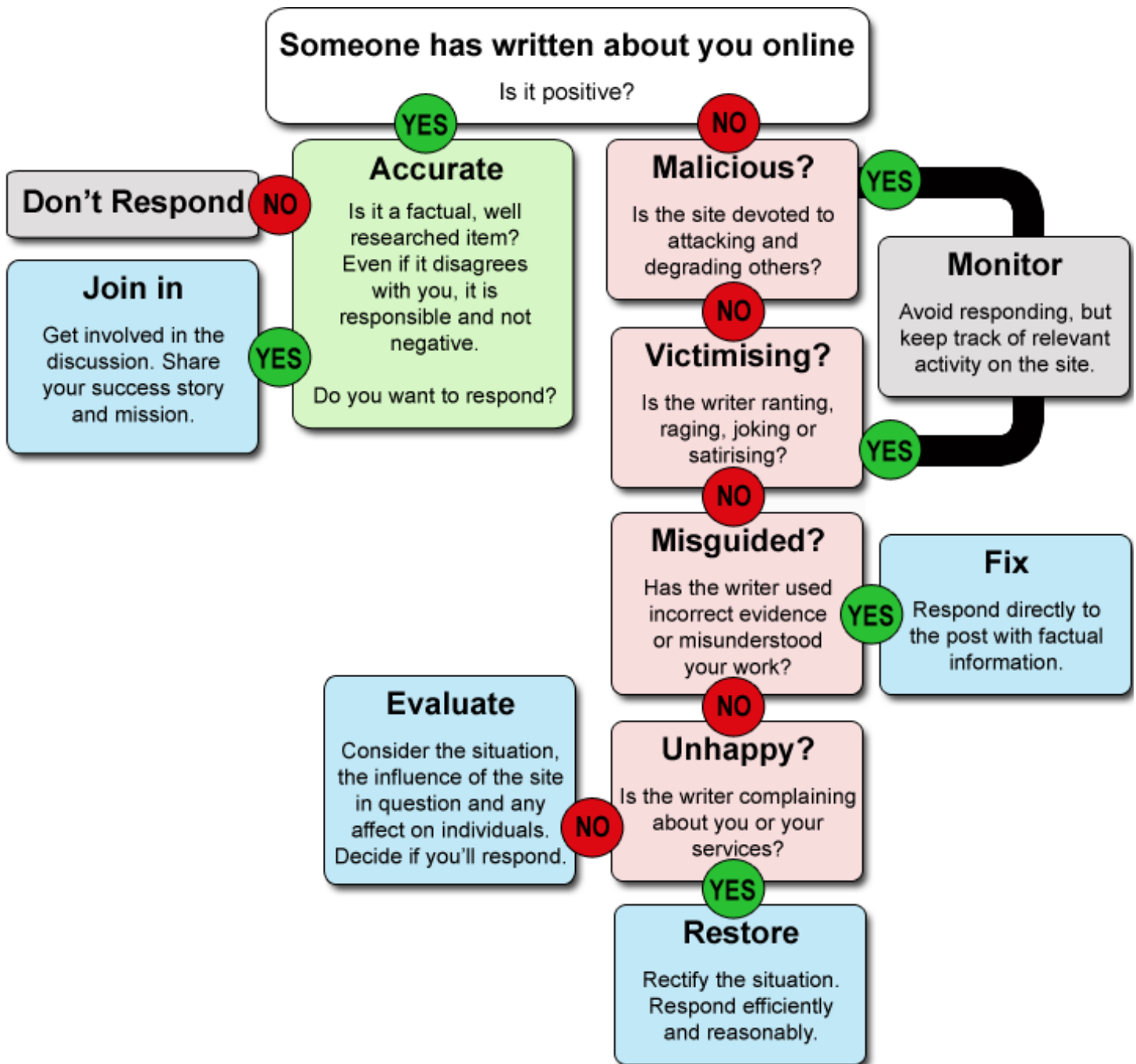
Hashtags are optional. Users often start key words in their tweets with a '#' to categorise them for others who might wish to search for that subject. For example, if you search for #Tonbridgefloods you will find any tweets tagged with these words.

#### Retweeting (RT)

- Only RT relevant, topical or useful information to your followers.
- Do not RT too many items or followers will think you have nothing original to say!

## Quick guide to making a response

The guide below gives a good indication of when to respond to comments on social media.



## Before you respond...

Be transparent	Cite sources	Don't rush	Get the tone right	Focus
Be honest about your connection to the story.	Be clear about your sources, and include links to them.	Take time to make your response a good one	Reflect your organisation's richness and test your response on a colleague.	Focus on your most influential online activity.

Chart from LGCommunications Guide to Social Media May 2011

## TONBRIDGE & MALLING BOROUGH COUNCIL

### GENERAL PURPOSES COMMITTEE

13 November 2014

#### Report of the Director of Central Services

#### Part 1- Public

#### Delegated

### **1 AMENDMENT TO PENSIONS DISCRETIONS POLICY**

#### **1.1 Summary**

1.1.1 This report requests Members to endorse an amended policy in responses to changes in Pensions legislation.

#### **1.2 Introduction**

1.2.1 Under the Local Government Pension Scheme Regulations 2013, employers are required to make policy decisions under parts of the regulations.

1.2.2 At the meeting of this Committee on 23.06.2014, Members approved a revised Policy to reflect the changes in Pension Regulations in 2013.

1.2.3 Subsequently, an administrative issue arose requiring a further amendment to the Policy which Members are requested to approve.

#### **1.3 Amendment to the agreed Policy**

1.3.1 The Pension Regulations allow an individual who has been absent in certain circumstances to make a choice as to whether they wish their period of absence to count as pensionable service, and consequently whether they wish to pay pension contributions in respect of that period of absence.

1.3.2 The 'default' for such a decision to be made was previously 30 days and the Policy was silent on the matter, relying on the 'default'.

1.3.3 It has now come to light that it is in the Council's interest to overtly state this discretion in the Policy and, owing to administrative constraints in running the payroll, to increase the time allowed to an individual to make a decision to 60 days.

1.3.4 The amended Policy has been reviewed and endorsed by the Management Team.

#### **1.4 Legal Implications**

1.4.1 The Council is required by the Pension Regulations to publish the discretions.

## 1.5 Financial and Value for Money Considerations

- 1.5.1 The amendment to the discretion decisions are proposed in order to protect the Council's financial position.

## 1.6 Risk Assessment

- 1.6.1 Without such published discretions, there is the risk of unforeseen financial implications for the Council and the risk of unequal treatment in the consideration of discretion matters.

## 1.7 Equality Impact Assessment

- 1.7.1 See 'Screening for equality impacts' table at end of report

## 1.8 Recommendations

- 1.8.1 Members are requested to endorse the amended Pensions Discretions Policy (Attachment).

Background papers:

contact: Charlie Steel

Nil

Adrian Stanfield

Director of Central Services

Screening for equality impacts:		
Question	Answer	Explanation of impacts
a. Does the decision being made or recommended through this paper have potential to cause adverse impact or discriminate against different groups in the community?	No	
b. Does the decision being made or recommended through this paper make a positive contribution to promoting equality?	No	
c. What steps are you taking to mitigate, reduce, avoid or minimise the impacts identified above?		

*In submitting this report, the Chief Officer doing so is confirming that they have given due regard to the equality impacts of the decision being considered, as noted in the table above.*

## **Pension Discretions Policy**

(The Local Government Pension Scheme Regulations 2013)

### **Regulation 16 (2)e and 16 (4)d Shared Cost Additional Pension Contributions (SCAPC)**

It is not Tonbridge & Malling Borough Council's general policy to operate a SCAPC where a scheme member wishes to purchase extra annual pension.

### **Regulation 30(6) & 30(8) Flexible Retirement**

It is Tonbridge & Malling Borough Council's policy to provide consent to consider flexible retirement requests only where there are clear financial or operational advantages to Tonbridge & Malling Borough Council.

If consent has been given under Regulation 30 (6) it is not Tonbridge & Malling Borough Council's general policy to waive any actuarial reduction unless there are exceptional circumstances.

Each case will be considered on its merits as per the Council's Flexible Retirement Policy.

### **Regulation 30(8) Waiving of Actuarial Reductions**

It is not Tonbridge & Malling Borough Council's general policy to waive any actuarial reductions applied to benefits paid early or where a scheme member has previously been awarded a deferred benefit unless there are exceptional circumstances when each case will be considered on its merits by the Council's Management Team.

### **Regulation 31 Award of Additional Pension**

It is not Tonbridge & Malling Borough Council's policy to award additional pension to an active member or within 6 months of leaving the scheme to a scheme member who was dismissed on grounds of redundancy or business efficiency.

### **TP Regulations 1 (1)(c) of Schedule 2 Whether to allow the rule of 85 to be 'switched on' for members from age 55 and before age 60.**

It is not Tonbridge & Malling Borough Council's general policy to make use of the discretion to 'switch back on' the 85 year rule protections.

### **Regulation 9 (1) & (3) Contributions**

Tonbridge & Malling Borough Council will determine the appropriate contribution band for an employee in accordance with the Council's policy on the Administration of Pension Contribution Banding Determination.

### **Regulation 17 (1) Shared Cost Additional Voluntary Contributions (SCAVC)**

Tonbridge & Malling Borough Council will not operate a SCAVC for employees.

### **Regulation 22 Applications to make absence contributions**

Employees who have been absent from work for a reason specified in Regulation 18(5) (maternity or adoption leave), 20 (trade dispute) or 21(6)(a) (certain types of absence with permission) of the Administration Regulations, may apply (in writing) to make contributions relating to that absence within 60 days, beginning with the day on which the person returns to work (or ceased to be employed if the person ceased to be employed without returning to work).

### **Regulation 22 (7)(b) & 22 (8)(b) Aggregation of Benefits**

Employees who have previous LGPS pension benefits in England and Wales will automatically have these aggregated with their new LGPS employment unless they elect within 12 months of commencing membership of the LGPS in the new employment to retain separate benefits. Tonbridge & Malling Borough Council has the discretion to extend this period beyond 12 months and each case will be considered on its own merits subject to the agreement of the Director of Central Services and the Director for Finance and Transformation.

### **Regulation 100 (6) Aggregation of Benefits**

If an employee wishes to transfer any pension benefits they have built up in other schemes to the Local Government Pension Scheme, the election to do so must be made within 12 months of starting a new period of membership. This time limit may be extended if the employee can demonstrate exceptional circumstances so as to justify this.

Agreed GP Committee (date)



## TONBRIDGE & MALLING BOROUGH COUNCIL

### GENERAL PURPOSES COMMITTEE

13 November 2014

#### Report of the Director of Finance and Transformation

#### Part 1- Public

#### Matters for Information

#### 1 ANNUAL AUDIT LETTER

The purpose of the report is to inform Members of the receipt of the Annual Audit Letter.

#### 1.1 Introduction

1.1.1 As in previous years the Annual Audit Letter summarises the main outcomes from the work carried out by our external auditors and in this case for the year ended 31 March 2014. As such it repeats the headline messages in the Audit Findings Report reported to this Committee in September.

1.1.2 The Letter is the prime means through which the results of audit and performance assessment work are communicated to Members, the public and other stakeholders. A copy of the Annual Audit Letter for the year 2013/14 is attached at **[Annex 1]**.

1.1.3 The Director of Finance and Transformation arranged for the Letter to be circulated to all Members by e-mail and for it to be made available on the Council's website.

1.1.4 The key messages drawn from the letter are set out below:

- 1) The Council's accounts were produced to a high standard.
- 2) The Council continues to have a strong focus on effective financial management, with a robust medium term planning framework and well established processes for budget monitoring.
- 3) There is an effective framework to address financial pressures and to deliver planned savings.

#### 1.2 Legal Implications

1.2.1 The Audit Letter fulfils the requirement to communicate the results of audit activity to Members, the public and other stakeholders.

**1.3 Financial and Value for Money Considerations**

1.3.1 None.

**1.4 Risk Assessment**

1.4.1 The work carried out by our external auditors gives an independent and informed opinion of the Council's performance and financial management and is an important component of the Council's accountability to its residents and council taxpayers.

Background papers:

contact: Sharon Shelton

Nil

Sharon Shelton  
Director of Finance and Transformation

# The Annual Audit Letter for Tonbridge & Malling Borough Council

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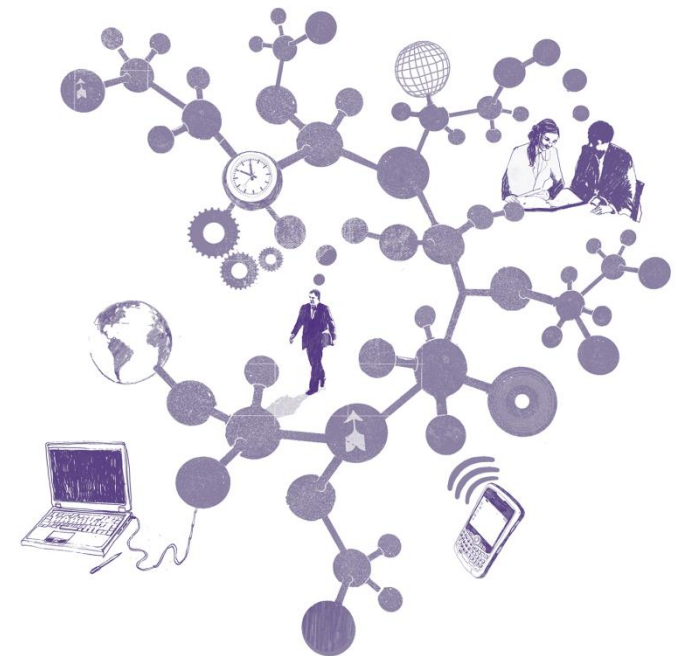
**Year ended 31 March 2014**

October 2014

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## **Appendices**

- A Key issues and recommendations
- B Summary of reports and audit fees

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# Key messages

Our Annual Audit Letter summarises the key findings arising from the work that we have carried out at Tonbridge & Malling Borough Council ('the Council') for the year ended 31 March 2014.

The Letter is intended to communicate key messages to the Council and external stakeholders, including members of the public. Our annual work programme, which includes nationally prescribed and locally determined work, has been undertaken in accordance with the Audit Plan that we issued in March 2014 and was conducted in accordance with the Audit Commission's Code of Audit Practice, International Standards on Auditing (UK and Ireland) and other guidance issued by the Audit Commission.

<p><b>Financial statements audit (including audit opinion)</b></p>	<p>We reported our findings arising from the audit of the financial statements in our Audit Findings Report to the General Purposes Committee on 1 September 2014. The Council's accounts were produced to a high standard. Only a small number of audit amendments were required.</p> <p>We issued an unqualified opinion on the Council's 2013/14 financial statements dated 23 September 2014, meeting the deadline set by the Department for Communities and Local Government. Our opinion confirms that the financial statements give a true and fair view of the Council's financial position and of the income and expenditure recorded by the Council.</p>
<p><b>Value for Money (VfM) conclusion</b></p>	<p>We issued an unqualified VfM conclusion for 2013/14 dated 23 September 2014.</p> <p>We concluded that the Council continues to have a strong focus on effective financial management, with a robust medium term planning framework and well-established processes for budget monitoring. There is an effective framework to address financial pressures and to deliver planned savings.</p> <p>On the basis of our work, and having regard to the guidance on the specified criteria published by the Audit Commission, we are satisfied that in all significant respects the Council put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ending 31 March 2014.</p>

# Key messages

<b>Whole of Government Accounts</b>	We considered the consolidation pack which the Council prepares to support the production of Whole of Government Accounts. Under the framework specified by the National Audit Office (NAO) we were not required to perform a detailed review of the consolidation pack. However, where required under this framework we confirmed to the NAO that the entries in the consolidation pack were consistent with the audited statutory accounts.
<b>Certification of grant claims and returns</b>	For the financial year 2013/14 we are required to certify the Council's housing benefit subsidy claim, which has a certification deadline of 30 November. Our work to certify this claim is still in progress.
<b>Audit fee</b>	<p>Our audit fee for 2013/14 was £61,035 (2012/13: £60,135) excluding VAT. This was an increase of £900 on our planned fee of £60,135.</p> <p>Our work on grant claim certification is still in progress. The indicative fee for grant claim certification work included in our audit plan is £27,400.</p> <p>Further detail is included within Appendix B.</p>

# Appendix A: Key issues and recommendations

This appendix summarised the significant recommendations identified during the 2013/14 audit.

No.	Issue and recommendation	Priority	Management response/ responsible office/ due date
1.	<p>The Council revalues its property assets using a rolling programme over 5 years. In years where an asset is not formally revalued the Council will still assess if any material adjustment to the asset's valuation is required. This assessment does not currently involve input from an external valuer.</p> <p><b>Recommendation:</b> We recommend that the Council obtains input from an external valuer to support this assessment.</p>	High	<p>Agreed. New procedural guidelines to be drafted and implemented for 'interim' valuations to involve external valuer's certification of procedure.</p> <p>Responsible office: Principal Accountant Due date: For 2014/15 valuations</p>

# Appendix B: Reports issued and fees

We confirm below the fee charged for the audit. There were no fees for the provision of non audit services.

## Fees

	Per Audit plan £	Actual fees £
Audit Fee	60,135	61,035
Grant certification fee	27,400	TBC
<b>Total Fees</b>	<b>87,535</b>	<b>TBC</b>

The additional audit fee of £900 is in respect of work on material business rates balances. This additional work is necessary as auditors are no longer required to carry out work to certify the NNDR3 return which District Councils submit to central government. The additional fee is 50% of the average fee previously charged for NNDR3 certifications at District Councils and is subject to agreement by the Audit Commission.

## Reports issued

Report	Date issued
Audit Plan	March 2014
Audit Findings Report	September 2014
Annual Audit Letter	October 2014
Certification report	January 2015 (planned)

## Fees for other services

Service	Fees £
None	Nil





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# Agenda Item 6

Any other items which the Chairman decides are urgent due to special circumstances and of which notice has been given to the Chief Executive.

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# Agenda Item 7

The Chairman to move that the press and public be excluded from the remainder of the meeting during consideration of any items the publication of which would disclose exempt information.

**ANY REPORTS APPEARING AFTER THIS PAGE CONTAIN EXEMPT  
INFORMATION**

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of the Local Government Act 1972.

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# Agenda Item 9

Any other items which the Chairman decides are urgent due to special circumstances and of which notice has been given to the Chief Executive.

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