

TONBRIDGE & MALLING BOROUGH COUNCIL



EXECUTIVE SERVICES

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

13 June 2014

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

Dear Sir/Madam

Your attendance is requested at a meeting of the General Purposes Committee to be held in the Civic Suite, Gibson Building, Kings Hill, West Malling on Monday, 23rd June, 2014 commencing at 7.30 pm

Yours faithfully

JULIE BEILBY

Chief Executive

A G E N D A

PART 1 - PUBLIC

1. Apologies for absence
2. Declarations of interest

3. Minutes 5 - 8
- To confirm as a correct record the Minutes of the meeting of the General Purposes Committee held on 2 September 2013

4. Minutes 9 - 12
- To confirm as a correct record the Minutes of the extraordinary meeting of the General Purposes Committee held on 29 October 2013

Matters for Recommendation to the Council

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11. Whistleblowing Charter (Confidential Reporting Code) 81 - 90
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Matters submitted for Information

14. Audit Plan 2013/14 119 - 136
15. Urgent Items

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16. Exclusion of Press and Public
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Decisions to be taken under Delegated Powers

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Restructuring

(LGA 1972 Sch 12A Paragraph 1 – Information relating to an individual)

18. Urgent Items

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

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

TONBRIDGE AND MALLING BOROUGH COUNCIL

GENERAL PURPOSES COMMITTEE

Monday, 2nd September, 2013

Present: Cllr M A C Balfour (Chairman), Cllr Mrs S L Luck (Vice-Chairman), Cllr A W Allison, Cllr T Bishop, Cllr P F Bolt, Cllr C Brown, Cllr R W Dalton, Cllr D A S Davis, Cllr Mrs C M Gale, Cllr N J Heslop, Cllr Miss A Moloney and Cllr C P Smith.

Councillors Mrs Anderson, Baldock, Luker and Mrs Murray were also present pursuant to Council Procedure Rule No 15.21.

An apology for absence was received from Councillor Evans.

PART 1 - PUBLIC

**GP
13/032** **DECLARATIONS OF INTEREST**

There were no declarations of interest made in accordance with the Code of Conduct.

**GP
13/033** **MINUTES**

RESOLVED: That the Minutes of the meeting of the General Purposes Committee held on 24 June 2013 be approved as a correct record and signed by the Chairman.

**GP
13/034** **MINUTES OF ELECTORAL REVIEW WORKING GROUP**

RESOLVED: That the Minutes of the meeting of the Electoral Review Working Group held on 25 July 2013 be received and noted and the recommendations contained therein be adopted.

**DECISIONS TAKEN UNDER DELEGATED POWERS IN
ACCORDANCE WITH PARAGRAPH 3, PART 3 OF THE
CONSTITUTION**

**GP
13/035** **EXTERNAL AUDITORS REPORT ON THE OUTCOME OF THE
AUDIT OF THE STATEMENT OF ACCOUNTS 2012/13**

Consideration was given to the report of the Director of Finance and Transformation inviting endorsement of the External Auditors Report on the outcome of the audit of the Statement of Accounts for 2012/13. It was also recommended that the Chairman be authorised to countersign the Letter of Representation prepared by the Director of Finance and Transformation. Mr D Wells (Engagement Lead) and

Mr T Greenlee (Audit Manager) attended the meeting to present the report and answer questions raised by Members.

It was noted that there were no material issues that needed to be brought to the attention of the Committee and the Engagement Lead anticipated being able to issue an unqualified opinion on the financial statements and value for money conclusion. Attention was drawn to the External Auditors Report on the Council's arrangements for securing financial resilience which assessed all areas as "green" with the exception of the identification of savings in later years which recognised the difficult financial environment and reflected the current "work in progress" position.

Mr Wells commented on the pleasing results of the audit and explained the change in procedure for signing off the accounts.

RESOLVED: That

(1) the External Auditors Report on the outcome of the audit of the Statement of Accounts 2012/13, as set out at Annex 1 to the report, be approved;

(2) the Chairman be given delegated authority to countersign the Letter of Representation set out at Annex 2 to the report at the appropriate time when the Engagement Lead issues the audit opinion;

(3) the Chairman be given delegated authority to sign the Accounts in the appropriate place at the appropriate time;

(4) the External Auditors Report on the arrangements for securing financial resilience, as set out at Annex 3 to the report, be noted; and

(5) thanks be recorded to the Financial Services team for their hard work and accuracy in preparing the accounts.

MATTERS FOR CONSIDERATION IN PRIVATE

**GP
13/036**

EXCLUSION OF PRESS AND PUBLIC

The Chairman moved, it was seconded and

RESOLVED: That as public discussion would disclose exempt information, the following matters be considered in private.

PART 2 - PRIVATE**DECISIONS TAKEN UNDER DELEGATED POWERS IN
ACCORDANCE WITH PARAGRAPH 3, PART 3 OF THE
CONSTITUTION****GP
13/037****ESTABLISHMENT CHANGES****(Reason: LGA 1972 - Sch 12A Paragraph 1 – Information relating to an individual)**

The report of the Management Team set out for endorsement a number of establishment changes approved on an operational basis by the Team. It was noted that the changes contributed net savings of £6,500 per year.

RESOLVED: That the following adjustments be endorsed:

- (1) Post DF0605 Benefits Investigation Officer (22 hours) scale 4/6 - regraded to 3/4 and redesignated 'Compliance Officer';
- (2) Post DF0498 - new supernumerary post of Overpayment Recovery Officer (Temporary) (22 hours) at scale 5/6;
- (3) Post DV0104 Food and Safety Officer (18.5 hours) scale 4/SO - reduced to 15 hours;
- (4) Post DV0108 Environmental Health Officer (18.5 hours) grade M9 - reduced to 15 hours;
- (5) Post DV0304 Environmental Health Technician (30 hours) scale 4/SO - increased to 37 hours;
- (6) Post DJ0108 Planning Assistant / Senior Planning Officer (37 hours) scale 4/M9 - reduced to 27 hours;
- (7) Post DJ0109 Planning Assistant / Senior Planning Officer (37 hours) scale 4/M9 - reduced to 22.5 hours;
- (8) Post DJ0135 Planning Assistant / Senior Planning Officer (37 hours) scale 4/M9 - reduced to 22.5 hours; and
- (9) Post DJ0113 - new post of Planning Assistant / Senior Planning Officer (37 hours) at scale 4/M9.

The meeting ended at 1948 hours

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TONBRIDGE AND MALLING BOROUGH COUNCIL

GENERAL PURPOSES COMMITTEE

Tuesday, 29th October, 2013

Present: Cllr M A C Balfour (Chairman), Cllr Mrs S L Luck (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 and Cllr C P Smith.

Councillors Mrs Anderson, Baldock, Cure, Mrs Murray and Rhodes were also present pursuant to Council Procedure Rule No 15.21.

Apologies for absence were received from Councillors Evans and Miss Moloney.

PART 1 - PUBLIC

**GP
13/038** **DECLARATIONS OF INTEREST**

There were no declarations of interest made in accordance with the Code of Conduct.

**GP
13/039** **MINUTES OF ELECTORAL REVIEW WORKING GROUP**

RESOLVED: That the Minutes of the meeting of the Electoral Review Working Group held on 23 October 2013 be received and noted and the recommendations contained therein be adopted.

DECISIONS TAKEN UNDER DELEGATED POWERS IN ACCORDANCE WITH PARAGRAPH 3, PART 3 OF THE CONSTITUTION

**GP
13/040** **UPDATE TO THE FLEXIBLE RETIREMENT POLICY**

The Director of Central Services advised that, following a post implementation review of the Flexible Retirement Policy updated in July 2012, a minor procedural change was required in respect of the consideration of requests for flexible retirement. In anticipation of forthcoming changes to the Local Government Pension Scheme the report set out details of a proposed amendment to ensure that the Normal Pension Age would be equal to the State Pension Age, subject to a minimum age of sixty-five years.

RESOLVED: That

(1) Section 2:5 of the Flexible Retirement Policy be amended to read

"The relevant Chief Officer, in consultation with the Personnel Manager, will consider requests on business grounds in accordance with the needs of the service and based upon the case put forward. This consideration will include an assessment of whether the flexible retirement would have a detrimental effect on the Council, its service recipients or other employees; it would also identify and consider any arrangements that might need to be made to ensure continuity of service"; and

(2) in April 2014, the second sentence of section 1:1 of the Flexible Retirement Policy be amended to read "according to the LGPS Regulations 2014, the Normal Pension Age for each member will be equal to their State Pension Age, but subject to a minimum age of 65."

MATTERS FOR CONSIDERATION IN PRIVATE

**GP
13/041**

EXCLUSION OF PRESS AND PUBLIC

The Chairman moved, it was seconded and

RESOLVED: That as public discussion would disclose exempt information, the following matters be considered in private.

PART 2 - PRIVATE

DECISIONS TAKEN UNDER DELEGATED POWERS IN ACCORDANCE WITH PARAGRAPH 3, PART 3 OF THE CONSTITUTION

**GP
13/042**

RESTRUCTURE OF IT TECHNICAL SERVICES TEAM (Reason: LGA 1972 Sch 12A Para 1 - Information relating to an individual)

The report of the Chief Executive set out details of the proposed restructuring of the IT Technical Services Team to ensure this reflected the requirements of the Council. Details of the job description and person specification for each post were set out in Appendices 1 and 2 of the report.

RESOLVED: That

(1) Post DN0211 be re-designated as Helpdesk Support Officer on scale 4/SO (for 37 hours per week);

(2) Post DN0212 be re-designated as Helpdesk Administrator on scale 3 (for 19 hours per week); and

(3) the vacant post DN0214 (Helpdesk Support Officer on scale 4/SO for 37 hours per week) be filled in accordance with the Council's recruitment policy on a 2 year fixed term contract to provide flexibility

for any changes to the arrangements with the Leisure Trust.

**GP
13/043** **ESTABLISHMENT CHANGES**
(Reason: LGA 1972 Sch 12A Para 1 – Information relating to an individual)

The report sought the Committee's endorsement of a number of establishment changes which had been approved on an operational basis by the Management Team. Members expressed appreciation of the contribution of staff towards the changes.

RESOLVED: That the adjustments set out within the report be endorsed as follows:-

- (1) Post DN0105 Analyst/Programmer (37 hours) scale M8 be regraded to grade SO/M9;
- (2) Post DV0111 Healthy Living Co-Ordinator (30 hours) scale SO be made permanent by virtue of continued service;
- (3) Post DV0799 (temporary) Housing Options Officer (37 hours) scale 4/6 be made permanent by virtue of continued service;
- (4) Post DF0101 be re-designated from Administration Officer (scale 4/5) to PA to the Director of Finance & Transformation and the Chief Financial Services Officer (scale 3/4);
- (5) the hours of re-designated Post DF0101 be increased from 30 to 37 hours per week; and
- (6) a supernumerary Admin Assistant post (30 hours) be created for a fixed term period until 31 March 2015 with the secondment of the current post-holder of post DF0101 to this post on fully 'protected status'.

**GP
13/044** **EXECUTIVE AND CENTRAL SERVICES RESTRUCTURE**
(Reason: LGA 1972 Sch 12A Para 1 - Information relating to an individual)

The joint report of the Chief Executive and the Director of Central Services set out details of a range of inter-related proposals designed to maximise efficiency and build on synergies which existed within Executive and Central Services. The Committee recognised that the proposals would maximise the strengths and skills of individuals, improve efficiency and resilience and achieve a significant saving. Members expressed appreciation of the contribution of staff towards the proposals.

RESOLVED: That with immediate effect

- (1) Post DC0003 (PA to the Chief Executive and Director of Central Services scale 5) be re-graded to scale 6;
- (2) Post DC0104 (PA/Administrator) be deleted from the establishment;
- (3) Post DC0101 (Corporate Services Manager) be re-designated Chief Corporate Policy Officer;
- (4) the established hours for Post DC0102 (Safer and Stronger Communities Manager) be reduced from 37 to 23;
- (5) the established hours for Post DC0103 (Scrutiny and Partnerships Manager) be reduced from 37 to 30;
- (6) Post DR0402 (Licensing Manager M7) be re-designated Licensing and Community Safety Manager and re-graded M6;
- (7) the established contractual hours of Post DRO405 (Licensing Administration Officer) be confirmed as 37 hours per week;
- (8) the established hours for Post DR0004 (Senior Legal Executive) be reduced to 18.5;
- (9) the post holder of DR0006 be transferred into Post DR0009 (Principal Solicitor) and the established hours for this post be reduced to 20;
- (10) Post DR0006 (Solicitor, graded M6, 20 hours) be deleted from the establishment;
- (11) a temporary staff budget of £16,000 be created for the legal services team;
- (12) Post DR0008 (Technical Assistant) be deleted from the establishment and the current post holder be re-deployed on a protected basis into a newly created Administrative Assistant post;
- (13) Post DA0204 (Purchasing Assistant) be re-designated Administrative Assistant and the current Apprentice be confirmed as the permanent postholder; and
- (14) £7,000 be transferred into the Legal Fees budget as a contingency for future temporary external legal input.

The meeting ended at 2018 hours

TONBRIDGE & MALLING BOROUGH COUNCIL

GENERAL PURPOSES COMMITTEE

23 June 2014

Report of the Chief Executive

Part 1- Public

Matters for Recommendation to Council

1 REVIEW OF POLLING DISTRICTS AND POLLING PLACES

To note the recommendation of the Electoral Review Working Group in respect of the review of Polling Districts and Polling Places in the Borough, and to agree to the final proposals to be submitted to Council for approval.

1.1 Introduction

1.1.1 Members will be aware that the Electoral Review Working Group (ERWG) met on 18 March 2014 (**Annex 1**) to determine the final recommendations to this General Purposes Committee regarding the Review of Polling Districts and Polling Places.

1.1.2 That review commenced in October 2013, and included a public consultation that concluded in January 2014. Members of the ERWG discussed the responses to that consultation, and agreed that the proposals put before them be endorsed and put before this Committee for recommendation to Council.

1.1.3 The final recommendations are set out in **Annex 2**. These are the same as that presented to ERWG, save for a slight formatting correction.

1.1.4 I therefore recommend that the final proposals, as set out at **Annex 2** and previously agreed by the Electoral Review Working Group, be agreed by this Committee for recommendation to Council on 15 July 2014. The appropriate changes made to the Register effective 1 December 2014.

1.2 Legal Implications

1.2.1 The Representation of the People Act 1983 (as amended) requires borough councils to undertake reviews of polling districts and polling places at least every four years. The Electoral Registration and Administration Act 2013 introduced a change to the timing of compulsory reviews of UK Parliamentary polling districts and polling places. The next compulsory review must now be started and completed between 1 October 2013 and 31 January 2015 (inclusive).

1.3 Financial and Value for Money Considerations

- 1.3.1 The cost of this review will be met from existing budgets. Failure to correctly undertake this review could impose considerable financial penalties on the (Acting) Returning Officers due to problems at elections; this would trigger a series of events bringing cost and embarrassment to the Council.

1.4 Risk Assessment

- 1.4.1 The requirements of our electors are essential, and a failure to correctly undertake this review could result in disenfranchising electors, or making it more difficult for them to vote.
- 1.4.2 Any failure in the process or consideration of comments made during the consultation stage could result in the Electoral Commission over-ruling the decisions of the Council.

1.5 Equality Assessment

- 1.5.1 The decisions recommended through this paper have a remote or low relevance to the substance of the Equality Act. There is no perceived impact on end users.
- 1.5.2 The selection of polling places takes into account the needs of electors with disabilities and, as far as is reasonably practicable, efforts are made to ensure all eligible electors are able to access polling stations. Risk assessments of all polling places have been undertaken, and this includes a series of access questions. Presiding Officers at polling stations also provide feed-back on accessibility of polling stations at elections. The review of polling places has identified some changes that will help improve accessibility to venues (by using better-located venues) and into polling stations (by using venues with better accessibility).

1.6 Recommendations

- 1.6.1 It is recommended that Members approve the final proposals set out in this paper for agreement by Council.

contact: Richard Beesley

Julie Beilby
Chief Executive

TONBRIDGE & MALLING BOROUGH COUNCIL
ELECTORAL REVIEW WORKING GROUP

18 March 2014

Report of the Chief Executive

Non Delegated

1 REVIEW OF POLLING DISTRICTS AND POLLING PLACES

To note the responses to the recent public consultation regarding the review of Polling Districts and Polling Places in the Borough, and to agree to the final proposals to be submitted to Council via the General Purposes Committee.

1.1 Introduction

- 1.1.1 Members will recall that, at the meeting of 23 October 2013, the draft proposals for the review of Polling Districts and Polling Places were agreed. These were published immediately following that meeting, signifying the start of the public consultation.
- 1.1.2 Invitations to contribute to the consultation, including a link to the full consultation materials, were sent to Borough Councillors, parish councils, County Councillors, the local Members of Parliament, local political parties, and groups with expertise in advising on accessibility issues for people with disabilities. In addition, the booking clerks for all polling place venues were advised of the review and our initial proposals.
- 1.1.3 The final date by which representations were to have been received in relation to this review was 24 January 2014. The responses, from which personal information has been redacted, are included at **Annex 1**.

1.2 Responses

- 1.2.1 During the consultation, a total of 31 formal responses were received, including by email or direct to the consultation webpage. In addition, correspondence was received from most polling place venues confirming their continued acceptance of being used as a polling place from 2015. No negative responses were received from any proposed polling place venues.

- 1.2.2 During the consultation, an informal approach was made by one local political party. They have previously shared the view that **Trench Ward** should be served by two polling places. They had been invited to respond to the consultation, but were contacting us to check their understanding of the process. In that correspondence, they stated:

[NAME REDACTED] asked me to take up the case we were making for a second polling station in the Trench Ward. We were arguing that voters at the South end of the ward - many of them elderly - had a long uphill walk to the Six in One Club to vote and we suggested that a second polling station - ideally at the Baptist Church - would be of considerable assistance.

- 1.2.3 In our initial consultation, we stated:

Trench Ward

Consideration has been given to splitting Trench ward into two polling districts, such that Tonbridge Baptist Church becomes a polling place for the southern part of the ward. We have previously been asked to consider this, on the grounds that voters living near to the Baptist Church have to travel uphill to the existing polling place in order to vote in person.

Tonbridge Baptist Church has step-free access to good-sized accommodation for polling day, with access to car parking facilities and close to the homes it will serve. Unfortunately, the layout of properties in Trench Ward, and the obvious reluctance to allocate residents living adjacent to one polling station a different place in which to vote, or different to their neighbours across the road but in the same ward (residents in Trench Road and Northwood Road, for example) there are limited numbers of electors who can be allocated to this polling station.

Therefore, no changes to the polling place are proposed, given the small number of electors that could be relocated to an alternative venue and the confusion such a change could make, in addition to the difficulties of securing a multi-use venue in the private sector. In addition, any such change would require a substantial proportion of the electors to walk down the hill to vote and then back up; this would be no benefit over requiring other electors to walk up the hill as at present. In addition, postal voting on demand is available to all electors.

- 1.2.4 In support of these initial proposals, the local Borough Councillors submitted:

We are writing to you with regard to the suggestion of a second polling station at the Tonbridge Baptist Church (referred to as TBC).

Firstly, I have been working with TBC for 7 years now and they have always stated that they wish to remain non-political.

Secondly, TBC lies on the southern boundary of Trench with Castle Ward. From TBC there stretches half a mile of a very steep hill, most properties are in the north of the ward, and very few would gain from this proposal as they would then have to walk back up the hill.

We have Lesley [sic] Tew Court for the elderly sharing the car park with TBC, where all residents have been offered or have postal votes, plus if they wish to visit the Polling Station in person, we provide a car.

The current Polling Station at The North Tonbridge Community Centre (Six In One Club) in Northwood Road is large and perfectly adequate for the number of electors in the Ward.

For these reasons we do not agree that a second Polling Station at TBC is necessary, or for that matter helpful to our Residents.

And:

I am very relieved that we are having just the one Polling Station, my comments initially that we would not gain anything as either way my residents would still have to walk the hill.

- 1.2.5 In order to ensure transparency in our deliberations, I have contacted Tonbridge Baptist Church for their views. Although open to considering working with TMBC in this regard in future (following a review and reconfiguration of their premises and use thereof), they have stated:

I have now had time to consult with colleagues. Unfortunately this proposal falls at the first hurdle since we have long-standing priority commitments to groups that use both the rooms you have identified on Thursdays. One is a Day Centre for elderly people which is not able to be cancelled – especially at just a few weeks' notice in the case of a by-election.

- 1.2.6 Within Trench Ward as a whole, 10.6% of registered local government electors have a postal vote. Within Leslie Tew Court, a greater proportion (33.3%) do so.

- 1.2.7 I am therefore minded that there is no net advantage to electors to creating a second polling station in Trench ward. There is also no suitable available venue. I therefore recommend that the polling place remain as set out in our initial proposals.

- 1.2.8 During the consultation, in addition to the broadly positive responses, we received two comments regarding **Larkfield North**;

- One stated an objection to the new warding arrangement. However, the wards were set by the Local Government Boundary Commission for England and cannot be changed. This is therefore outside of the scope of this consultation.

- The other advocated merging the polling places for Larkfield North and Larkfield South into one venue. However the number of electors from these two wards would preclude that on practicality grounds. At present both venues house two polling stations to serve their respective wards. It would not be possible to house four stations in one venue due to the size of the venue and the resulting confusion to electors.

1.2.9 We have also received a response from the MP for Chatham & Aylesford, asking that consideration be given to voters moving into Peter's Village (part of the new **Burham & Wouldham** ward). Given the relatively early stages of occupation in that development, I am minded to recommend we make no changes at the current time but keep that parish under consideration as the electorate grows in the coming years.

1.2.10 One response has been received from the owners of the current polling place for **Cage Green** south. The 2nd Tonbridge (Parish Church) Scout Group have submitted:

We are most disappointed that our building [Scout Hall, The Ridgeway, Tonbridge] will no longer be used as a Polling Station after 2014. We are surprised that the main reason given is the limited car parking space. [NAME REDACTED] informed the Group Executive Committee that on various occasions when he has visited our building during polling the car park has never been full.

Whilst we appreciate that boundaries have to be changed from time to time we are surprised that the critical issue appears to be car parking space.

As you will be aware the Scout Movement emphasises the importance of Civic Duty and it is good for our members to see our building being used for civic purposes.

We would therefore ask you to reconsider your proposal not to use our building as a polling station.

1.2.11 However, Members are asked to note that from 2015 the geographical area that is to be served by a polling station in the southern part of Cage Green ward is expanding and the electorate expected to attend that station is increasing by around 40%. Whilst the car park at the Scout Hall is not often filled by voters, they do often park on The Ridgeway instead. With an increase of 40% of voters, and some very high turnout elections likely in 2015, we do have to consider the implications of that many more vehicles parking at the polling station or on the road itself. The proposed new venue is also more centrally located, making it easier for more electors to walk to and access more readily.

1.2.12 I therefore propose that no changes are made to the recommendations in light of these comments.

1.3 Proposals

- 1.3.1 In light of these responses, no substantive changes are recommended from the initial proposals.
- 1.3.2 I therefore recommend that the final proposals, as set out at **Annex 2**, be agreed and submitted to the General Purposes Committee on 23 June 2014. Following agreement from that Committee, the final proposals will be presented to Council on 15 July 2014 and the appropriate changes made to the Register effective 1 December 2014.

1.4 Legal Implications

- 1.4.1 The Representation of the People Act 1983 (as amended) requires borough councils to undertake reviews of polling districts and polling places at least every four years. The Electoral Registration and Administration Act 2013 introduced a change to the timing of compulsory reviews of UK Parliamentary polling districts and polling places. The next compulsory review must now be started and completed between 1 October 2013 and 31 January 2015 (inclusive).

1.5 Financial and Value for Money Considerations

- 1.5.1 The cost of this review will be met from existing budgets. Failure to correctly undertake this review could impose considerable financial penalties on the (Acting) Returning Officers due to problems at elections; this would trigger a series of events bringing cost and embarrassment to the Council.

1.6 Risk Assessment

- 1.6.1 The requirements of our electors are essential, and a failure to correctly undertake this review could result in disenfranchising electors, or making it more difficult for them to vote.
- 1.6.2 Any failure in the process or consideration of comments made during the consultation stage could result in the Electoral Commission over-ruling the decisions of the Council.

1.7 Equality Assessment

- 1.7.1 The decisions recommended through this paper have a remote or low relevance to the substance of the Equality Act. There is no perceived impact on end users.

- 1.7.2 The selection of polling places takes into account the needs of electors with disabilities and, as far as is reasonably practicable, efforts are made to ensure all eligible electors are able to access polling stations. Risk assessments of all polling places have been undertaken, and this includes a series of access questions. Presiding Officers at polling stations also provide feed-back on accessibility of polling stations at elections. The review of polling places has identified some changes that will help improve accessibility to venues (by using better-located venues) and into polling stations (by using venues with better accessibility).

1.8 Recommendations

- 1.8.1 It is recommended that Members approve the final proposals set out in this paper for agreement by the General Purposes Committee.

contact: Richard Beesley

Julie Beilby
Chief Executive

Final proposals

POLLING DISTRICT LABELLING

Polling District codes will be three characters long, as set out below. The codes are used simply for administration, and primarily by electoral services staff.

- First character: Constituency code (C or T)
- Second character: Ward code within the constituency, the first ward being A, the next B and so on.
- Third character: The polling district within the ward, starting with A.

PARLIAMENTARY CONSTITUENCY OF CHATHAM & AYLESFORD

Ward		Aylesford North & Walderslade		
PD	Polling district	Description	Polling place	Electorate
CAA	Aylesford North	The Aylesford North ward of Aylesford parish	At or near; Aylesford Community Centre 25 Forstal Road ME20 7AU	In 2018: 823 (including around 100 postal voters at present)
CAB	Blue Bell Hill	The Blue Bell Hill ward of Aylesford parish	At or near; Blue Bell Hill Village Hall Robin Hood Lane (Upper) ME5 9NR	In 2018: 1,072 (including around 210 postal voters at present)
CAC	Eccles	The Eccles ward of Aylesford parish	At or near; Church Hall Bull Lane Eccles ME20 7HW	In 2018: 1,281 (including around 160 postal voters at present)
CAD	Walderslade	The Walderslade ward of Aylesford parish	At or near; Tunbury Hall Catkin Close ME5 9HP	In 2018: 2,190 (including around 370 postal voters at present)

Ward		Aylesford South		
PD	Polling district	Description	Polling place	Electorate
CBA	Aylesford South	The new Borough ward of Aylesford South	At or near; Community Hall Royal British Legion Village Hall Road ME20 7QU	In 2018: 3,914 (including around 570 postal voters at present)

Ward		Burham & Wouldham		
PD	Polling district	Description	Polling place	Electorate
CCA	Burham	The parish of Burham	At or near; Burham Old School Community Centre Rochester Road Burham	In 2018: 1,019 (including around 130 postal voters at present)
CCB	Wouldham	The parish of Wouldham	At or near; Wouldham Village Hall High Street	In 2018: 2,278 (including around 130 postal voters at present)

Ward		Ditton		
PD	Polling district	Description	Polling place	Electorate
CDA	Ditton North	That part of Ditton ward including and to the north of London Road, plus Bradbourne Lane (2-11 inc), and Downderry Way (3-9 odds).	At or near; Cobdown Sports & Social Club Station Road Ditton ME20 6BX	In 2018: 1,257 (including around 160 postal voters at present)
CDB	Ditton South	The remainder of Ditton ward	At or near; Ditton Community Centre Kiln Barn Road Ditton	In 2018: 2,474 (including around 330 postal voters at present)

Ward		Larkfield North		
PD	Polling district	Description	Polling place	Electorate
CEA	Larkfield North	Borough ward of Larkfield North	At or near; Larkfield Village Hall New Hythe Lane Larkfield Aylesford ME20 6PU	In 2018: 3,495 (including around 470 postal voters at present)

Ward		Larkfield South		
PD	Polling district	Description	Polling place	Electorate
CFA	Larkfield South	Borough ward of Larkfield South	At or near; Church Farm Hall New Hythe Lane Larkfield Aylesford ME20 6ST	In 2018: 3,333 (including around 410 postal voters at present)

Ward		Snodland East & Ham Hill		
PD	Polling district	Description	Polling place	Electorate
CGA	Snodland North East	The former Snodland North East polling district	At or near; The Devonshire Rooms 4 Waghorn Road Snodland ME6 5BQ	In 2018: 2,127 (including around 300 postal voters at present)
CGB	Snodland South	The former Snodland South East polling district, plus that part of this new ward to the west of the Malling Road.	At or near; Holmesdale Technology College Malling Road Snodland	In 2018: 1,355 (including an estimated projection of around 200 postal voters)

Ward		Snodland West & Holborough Lakes		
PD	Polling district	Description	Polling place	Electorate
CHA	Snodland West & Holborough Lakes	The Borough ward of Snodland West & Holborough Lakes	At or near; Community Centre Paddlesworth Road Snodland ME6 5DP	In 2018: 5,226 (including an estimated projection of around 600 postal voters)

PARLIAMENTARY CONSTITUENCY OF TONBRIDGE & MALLING

Ward		Borough Green & Long Mill		
PD	Polling district	Description	Polling place	Electorate
TAA	Borough Green	The parish of Borough Green	At or near; Borough Green Village Hall High Street Borough Green TN15 8BJ	In 2018: 3,121 (including around 300 postal voters at present)
TAB	Platt	The parish of Platt	At or near; Platt Memorial Hall Maidstone Road Platt TN15 8JT	In 2018: 1,364 (including around 165 postal voters at present)
TAC	Plaxtol	The parish of Plaxtol	At or near; Plaxtol Memorial Hall School Lane Plaxtol TN15 0QD	In 2018: 869 (including around 110 postal voters at present)
TAD	Shipbourne	The parish of Shipbourne	At or near; Shipbourne Village Hall Upper Green Road Shipbourne TN11 9PL	In 2018: 395 (including around 75 postal voters at present)

Ward		Cage Green		
PD	Polling district	Description	Polling place	Electorate
TBA	Cage Green North	The northern part of Cage Green ward, including Whistler Road and surrounding roads (previously in Higham ward).	At or near; Hugh Christie Technology College, White Cottage Road, Tonbridge, TN10 4PU	In 2018: 1,815 (including around 320 postal voters at present)
TBB	Cage Green South	The southern part of Cage Green ward, extending the existing polling district to include Salisbury Road, Salisbury Close and Nursery Close and Hoggarden Road and Parkway.	At or near; St Philips Church, Salisbury Road, Tonbridge,	In 2018: 1,765 (including around 230 postal voters at present)

Ward		Castle		
PD	Polling district	Description	Polling place	Electorate
TCA	Castle North	That part of Castle ward to the north of London Road and Portman Park.	At or near; YMCA centre 164 Shipbourne Road, Tonbridge, TN10 3EJ	In 2018: 2,145 (including around 310 postal voters at present)
TCB	Castle South	That part of Castle ward to the south of London Road, and west of the High Street, plus the Hilden Park area of the ward (including High Hilden, Farm Lane). Includes Portman Park.	At or near; Tonbridge Castle Castle Street, Tonbridge, TN9 1BH	In 2018: 1,445 (including around 250 postal voters at present)

Ward		Downs & Mereworth		
PD	Polling district	Description	Polling place	Electorate
TDA	Addington	The parish of Addington	At or near; Addington Village Hall Park Road Addington ME20 5BQ	In 2018: 644 (including around 90 postal voters at present)
TDB	Birling	The parish of Birling	At or near; Birling Village Hall Snodland Road Birling ME19 5JG	In 2018: 329 (including around 25 postal voters at present)
TDC	Mereworth	The parish ward of Mereworth (part of Mereworth parish)	At or near; Mereworth Village Hall Butchers Lane Mereworth ME18 5QD	In 2018: 564 (including around 50 postal voters at present)
TDD	Offham	The parish of Offham	At or near; Offham Village Hall Church Road Offham ME19 5NY	In 2018: 646 (including around 70 postal voters at present)
TDE	Ryarsh	The parish of Ryarsh	At or near; Ryarsh Village Hall Birling Road Ryarsh ME19 5LS	In 2018: 1,055 (including around 60 postal voters at present)
TDF	Trottscliffe	The parish of Trottscliffe	At or near; Trottscliffe Village Hall School Lane Trottscliffe ME19 5EB	In 2018: 411 (including around 40 postal voters at present)
TDG	West Peckham	The parish of West Peckham	At or near; West Peckham Village Hall Church Road West Peckham ME18 5JL	In 2018: 272 (including around 45 postal voters at present)

Ward		East Malling		
PD	Polling district	Description	Polling place	Electorate
TEA	East Malling	East Malling Ward of East Malling & Larkfield Parish	At or near; East Malling Village Hall New Road East Malling ME19 6DD	In 2018: 3,624 (including around 450 postal voters at present)

Ward		Hadlow & East Peckham		
PD	Polling district	Description	Polling place	Electorate
TFA	East Peckham	The parish of East Peckham	At or near; The Curran Hall Methodist Church Pound Road East Peckham TN12 5AU	In 2018: 2,660 (including around 260 postal voters at present)
TFB	Golden Green	The parish ward of Golden Green, part of Hadlow parish.	At or near; The Community Hall Three Elm Lane Tonbridge TN11 0BE	In 2018: 467 (including around 45 postal voters at present)
TFC	Hadlow	The parish ward of Hadlow, part of Hadlow parish.	At or near; Hadlow Old School Maidstone Road Hadlow Tonbridge TN11 0EH	In 2018: 2720 (including around 300 postal voters at present)

Ward		Higham		
PD	Polling district	Description	Polling place	Electorate
TGA	Higham	Borough Ward of Higham.	At or near; The Methodist Hall, Higham Lane, Tonbridge, TN10 4JA	In 2018: 3,702 (including around 570 postal voters at present)

Ward		Hildenborough		
PD	Polling district	Description	Polling place	Electorate
THA	Hildenborough North	That part of Hildenborough which is North of the Tonbridge Road and West of Coldharbour Lane, including properties on Coldharbour Lane, plus properties South of Noble Tree Road.	At or near; St Johns Church Hall Tonbridge Road Hildenborough Tonbridge Kent TN11 9HT	In 2018: 1,687 (including around 178 postal voters at present)
THB	Hildenborough South	That part of Hildenborough which is South of the Tonbridge Road, and East of Coldharbour Lane.	At or near; Stocks Green CP School Leigh Road Hildenborough Kent TN11 9AE	In 2018: 2,207 (including around 245 postal voters at present)

Ward		Judd		
PD	Polling district	Description	Polling place	Electorate
TJA	Judd Central	That part of Judd ward to the south of the railway line, and north of Brook Street.	At or near; St Stephens Church Centre, Waterloo Road, Tonbridge. TN9 2SW	In 2018: 1137 (including around 150 postal voters at present)
TJB	Judd North	That part of Judd ward north of the Tonbridge to Redhill railway line.	At or near; Teen & Twenty Club, River Lawn Road, Tonbridge, TN9 1EP	In 2018: 1,252 (including around 145 postal voters at present)
TJC	Judd South	That part of Judd ward south of the Tonbridge to Redhill railway line.	At or near; K College, Brook Street, Tonbridge, TN9 2PW	In 2018: 2,577 (including around 300 postal voters at present)

Ward		Kings Hill		
PD	Polling district	Description	Polling place	Electorate
TKA	Kings Hill North East	The north eastern part of Kings Hill parish	At or near; Discovery School Discovery Drive Kings Hill ME19 4GJ	In 2018: 2,483 (including around 260 postal voters at present)
TKB	Kings Hill South	The southern and western part of Kings Hill parish, formally served by TKA and TKB.	At or near; Kings Hill Community Centre Gibson Drive Kings Hill ME19 4LG	In 2018: 3,332 (including around 490 postal voters at present)
TKC	Mereworth Airfield	The Airfield Ward of Mereworth Parish	At or near; Kings Hill Community Centre Gibson Drive Kings Hill ME19 4LG	In 2018: 224 (including around 20 postal voters at present)

Ward		Medway		
PD	Polling district	Description	Polling place	Electorate
TLA	Medway North	That part of Medway ward to the north of the Tonbridge to Paddock Wood railway line.	At or near; The Fisher Hall, Lockside, Tonbridge, TN9 1EY	In 2018: 2,651 (including around 280 postal voters at present)
TLB	Medway South	That part of Medway ward to the south of the railway line.	At or near; Hillview School for Girls, Brionne Gardens, Tonbridge TN9 2HE	In 2018: 2,204 (including around 240 postal voters at present)

Ward		Trench		
PD	Polling district	Description	Polling place	Electorate
TMA	Trench	Borough Ward of Trench.	At or near; Six in One Community Centre, Northwood Road, Tonbridge TN10 3HH	In 2018: 3,579 (including around 250 postal voters at present)

Ward		Vauxhall		
PD	Polling district	Description	Polling place	Electorate
TNA	Vauxhall North	That part of Vauxhall ward to the north of Springwell Road/Pembury Road.	At or near; Tonbridge Royal British Legion Club, 26 Priory Road, Tonbridge TN9 2AS	In 2018: 1,306 (including around 130 postal voters at present)
TNB	Vauxhall South	That part of Vauxhall ward to the south of Springwell Road / Pembury Road and east of The Drive.	At or near; Tonbridge Grammar School For Girls, Deakins Leas, Tonbridge TN9 2JR	In 2018: 2,364 (including around 300 postal voters at present)

Ward		Wateringbury		
PD	Polling district	Description	Polling place	Electorate
TPA	Wateringbury	The parish of Wateringbury	At or near; Wateringbury Village Hall 147 Tonbridge Road Wateringbury ME18 5BS	In 2018: 1,606 (including around 230 postal voters at present)

Ward		West Malling & Leybourne		
PD	Polling district	Description	Polling place	Electorate
TQA	Leybourne Village	That part of the parish of Leybourne, excluding Leybourne Chase.	At or near; Leybourne Village Hall Little Market Row Leybourne ME19 5QL	In 2018: 1,999 (including an estimated projection of around 240 postal voters)
TQB	Leybourne Chase	The Leybourne Chase development within Leybourne, and properties on the A20 London Road adjacent to it.	At or near; Leybourne Chase Community Hall Off Beadsman Crescent	In 2018: 1,386 (including an estimated projection of around 200 postal voters)
TQC	West Malling	The parish of West Malling	At or near; West Malling CP School Norman Road West Malling ME19 6RL	In 2018: 2,070 (including around 375 postal voters at present)

Ward		Wrotham, Ightham & Stansted		
PD	Polling district	Description	Polling place	Electorate
TRA	Ightham	The parish of Ightham	At or near; Ightham Village Hall Sevenoaks Road Ightham TN15 9HA	In 2018: 1,586 (including around 220 postal voters at present)
TRB	Stansted	The parish of Stansted	At or near; Stansted Village Hall Malthouse Road Stansted TN15 7PH	In 2018: 414 (including around 30 postal voters at present)
TRC	Wrotham	The parish of Wrotham	At or near; St Georges Hall High Street Wrotham TN15 7AB	In 2018: 1,424 (including around 150 postal voters at present)

TONBRIDGE AND MALLING BOROUGH COUNCIL

ELECTORAL REVIEW WORKING GROUP

Tuesday, 18th March, 2014

Present: Cllr N J Heslop (Chairman), Cllr O C Baldock, Cllr M A C Balfour, Cllr P F Bolt, Cllr Miss A Moloney, Cllr H S Rogers and Cllr A K Sullivan

Councillors Mrs J A Anderson, Ms J A Atkinson, Mrs P Bates, S M King, B J Luker, Mrs S Murray, M Parry-Waller, M Taylor and R Taylor were also present pursuant to Council Procedure Rule No 15.21.

Apologies for absence were received from Councillors M A Coffin and Mrs E A Simpson

PART 2 - PRIVATE

ER 14/1 DECLARATIONS OF INTEREST

There were no declarations of interest made in accordance with the Code of Conduct.

ER 14/2 MINUTES

RESOLVED: That the Minutes of the meeting of the Electoral Review Working Group held on 23 October 2013 be approved as a correct record and signed by the Chairman.

ER 14/3 REVIEW OF POLLING DISTRICTS AND POLLING PLACES

Further to Minute ER 13/14, the report of the Chief Executive gave details of the responses made to the recent public consultation regarding the review of Polling Districts and Polling Places in the Borough. Whilst no negative responses had been received in respect of any proposed polling place venues, reference was made to several approaches in respect of Trench, Larkfield North, the new Burham and Wouldham ward and Cage Green south. Members were advised of the reasons for proposing no changes to the recommendations as set out and it was noted that the final proposals would be referred to the General Purposes Committee and the full Council on 15 July 2014.

RECOMMENDED: That the final proposals, as set out at Annex 2 to the report, be commended for approval.

The meeting ended at 7.42 pm

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TONBRIDGE & MALLING BOROUGH COUNCIL

GENERAL PURPOSES COMMITTEE

23 June 2014

Report of Director of Central Services and Monitoring Officer

Part 1- Public

Matters for recommendation to Council

This report seeks the approval of Members to adopt a revised publication scheme under the Freedom of Information Act 2000

1 FREEDOM OF INFORMATION – PUBLICATION SCHEME

- 1.1.1 The Freedom of Information Act 2000 created a general right of access to information held by public authorities. Under the Act, public authorities have a specific obligation to adopt and maintain a publication scheme which has been approved by the Information Commissioner (ICO), and make certain information available to the public as a matter of course through that scheme.
- 1.1.2 To assist public authorities in meeting this obligation the ICO has developed model publication schemes, which all public authorities are required to adopt. The scheme is available in 2 versions – one is designed for those public authorities that are only covered for certain information, and the other is for all other public authorities. The model scheme applicable to Tonbridge & Malling (the latter of the 2 versions) commits the Borough Council to publish certain classes of information. It also specifies how we should make the information available, what we can charge and what we need to tell the public about the scheme.
- 1.1.3 The Borough Council's publication scheme was last reviewed by Members in December 2008. The scheme adopted at that time followed the requirements of the 2008 model scheme.
- 1.1.4 In August 2013 the ICO published revised model publication schemes. Our publication scheme has therefore been revised to ensure it complies with the revised scheme.

1.2 The model scheme

- 1.2.1 The model scheme commits a public authority to proactively make the following seven classes of information available to the public –
 - (a) Who the authority is and what it does;
 - (b) What the authority spends and how it spends it;

- (c) What the authority's priorities are and how it is planning to meet these priorities;
- (d) How the authority makes decisions;
- (e) The authority's policies and procedures;
- (f) Lists and registers the authority holds;
- (g) The services the authority offers;

1.2.2 We are required to review and update the information contained within the scheme on a regular basis.

1.2.3 A revised publication scheme is attached as **Annex 1**.

1.3 Legal Implications

1.3.1 The Borough Council is required to adopt and maintain a publication scheme under section 19 of the Freedom of Information Act 2000.

1.4 Financial and Value for Money Considerations

1.4.1 The Freedom of Information Act does not specify how much a public authority may charge for information published in accordance with a publication scheme. However, material that is published and accessed online under the model scheme must be provided free of charge.

1.4.2 Any charges that are levied must be published, indicating when we will charge and how much.

1.5 Risk Assessment

1.5.1 Not applicable.

1.6 Equality Impact Assessment

1.6.1 See 'Screening for equality impacts' table at end of report

1.7 Recommendations

1.7.1 RECOMMENDED that the publication scheme at Annex 1 be adopted.:

Background papers:

contact: Adrian Stanfield

Nil

Adrian Stanfield

Director of Central Services and Monitoring Officer

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?		Not applicable.

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.

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Tonbridge and Malling Borough Council

FREEDOM OF INFORMATION – PUBLICATION SCHEME

Tonbridge and Malling Borough Council has produced this Publication Scheme under Section 19 of the Freedom of Information Act 2000 (the FOI Act). It is based on the Model Publication Scheme prepared and approved by the Information Commissioner (2013 edition).

The scheme commits the Borough Council:

- To proactively publish or otherwise make available as a matter of routine, information, including environmental information, which is held by the authority and falls within the classifications below.
- To specify the information which is held by the authority and falls within the classifications below.
- To proactively publish or otherwise make available as a matter of routine, information in line with the statements contained within this scheme.
- To produce and publish the methods by which the specific information is made routinely available so that it can be easily identified and accessed by members of the public.
- To review and update on a regular basis the information the authority makes available under this scheme.
- To produce a schedule of any fees charged for access to information which is made proactively available.
- To make this publication scheme available to the public.
- To publish any dataset held by the authority that has been requested, and any updated versions it holds, unless the authority is satisfied that it is not appropriate to do so; to publish the dataset, where reasonably practicable, in an electronic form that is capable of re-use; and, if any information in the dataset is a relevant copyright work and the public authority is the only owner, to make the information available for re-use under a specified licence. The term 'dataset' is defined in section 11(5) of the Freedom of Information Act. The terms 'relevant copyright work' and 'specified licence' are defined in section 19(8) of that Act.

Purpose of the Scheme

Under Section 19 of the FOI Act, each public authority must produce a Publication Scheme. This has to set out what information it will make available as a matter of course, how and when it will do so, and whether or not this information will be made available free of charge. The authority must then release the information as promised in its scheme.

Classes of information

The classes of information have been organised into broad areas relating to services provided by Tonbridge and Malling Borough Council. These fall generally into the following 7 classes:-

- **Who we are and what we do**
- **What we spend and how we spend it**
- **What our priorities are and how we are doing**
- **How we make decisions**
- **Our policies and procedures**
- **Lists and Registers**
- **The services we offer**

The method by which information published under this scheme will be made available

Wherever possible, information will be provided on our website. Where it is impracticable to make information available on a website or when an individual does not wish or is unable to access the information by the website, we will indicate how information can be obtained by other means and provide it by those means.

In exceptional circumstances some information may be available only by viewing in person. Where this manner is specified, contact details will be provided. An appointment to view the information will be arranged within a reasonable timescale.

Information will be provided in the language in which it is held or in such other language that is legally required. Where the Borough Council is legally required to translate any information, it will do so.

Obligations under disability and discrimination legislation and any other legislation to provide information in other forms and formats will be adhered to when providing information in accordance with this scheme.

Charges which may be made for information published under this scheme

The purpose of this scheme is to make the maximum amount of information readily available at minimum inconvenience and cost to the public. Charges made by the authority for routinely published material will be justified and transparent and kept to a minimum.

Material which is published and accessed on a website will be provided free of charge.

Charges may be made for information subject to a charging regime specified by Parliament.

Charges may be made for actual disbursements incurred such as:

- photocopying
- postage and packaging
- the costs directly incurred as a result of viewing information

Charges may also be made for information provided under this scheme where they are legally authorised, they are in all the circumstances, including the general principles of the right of access to information held by public authorities, justified and are in accordance with a published schedule or schedules of fees which is readily available to the public.

Charges may also be made for making datasets (or parts of datasets) that are relevant copyright works available for re-use. These charges will be in accordance with either regulations made under section 11B of the Freedom of Information Act or other enactments.

If a charge is to be made, confirmation of the payment due will be given before the information is provided. Payment may be requested prior to provision of the information.

Written requests

Information held by the Borough Council that is not published under this scheme can be requested in writing, when its provision will be considered in accordance with the provisions of the Freedom of Information Act and/ or the Environmental Information Regulations.

Re-use of Public Sector Information and copyright

Subject to the following conditions, the Borough Council has no objection to organisations downloading its copyright-protected materials from the Tonbridge and

Malling Borough Council website (the 'Materials') and reproducing them in their own publications, or on their internal computer networks.

Organisations using the Borough Council's materials must adhere to the following criteria.

- Organisations must ensure that they are using the latest version of the Materials available.
- Any publication or internal network which incorporates the Borough Council's Materials must include an acknowledgement of the source of such materials.
- The Material must be clearly separated from any comment made on it by the organisation or others.
- Readers of the Material must not be given the impression that the Borough Council is responsible for, or has in any way approved, the publication or network in which its Materials are reproduced.
- The Materials may not be altered or amended unless such material is clearly marked as altered or amended by the organisation or others.
- No fee may be charged by any organisation reproducing the Borough Council's Materials in respect of reproducing Materials.
- When reproducing the Borough Council's Materials, organisations must have regard to any qualifying statements or descriptions attached to the Materials, (for example, descriptions such as 'consultation document', 'discussion paper', or 'preliminary view' are important as are statements concerning the audience at which the Material is directed). If the Material is reproduced in full, or substantial extracts are reproduced, any qualifying statements attached to the Material must be included.

Any reproduction of the Borough Council's official forms, other than for the purpose of submitting information to the Borough Council, must be clearly marked 'SPECIMEN' unless otherwise expressly agreed by the Borough Council.

There is no charge for the reproduction of Materials made in accordance with these conditions.

This applies only to information in which the Council owns the copyright. For any other material, you must seek authorisation from the copyright holders concerned.

Access to Personal Information Under the Data Protection Act 1998

The Data Protection Act 1998 provides living individuals with the right of access to personal information held about them. The right applies to all Council information held in computerised form and also to non-computerised information held in filing systems structured so that specific information about particular individuals can be retrieved readily. The rights extend also to those archives that meet these criteria. However, the

right is subject to exemptions which will affect whether information is provided and requests will be dealt with on a case by case basis.

Please send requests for access to information under the Data Protection Act “(Data Subject Access Requests)” to Adrian Stanfield, Director of Central Services and Monitoring Officer (see contact points below). Please provide as much detail as possible to help us find the information.

Note that the Data Protection Act does not give third parties rights of access to personal information for research purposes.

Environmental Information

If the information you want relates to the state of the environment, you can submit a request for information under the Environmental Information Regulations 2004. Please provide as much detail as possible to help us identify the information you are looking for.

Some environmental information is made available through our Publication Scheme and will be made available as set out above. Where information is not included in the scheme, it will be made available according to the fees structure set out in the Environmental Information Regulations 2004.

If we refuse to supply all or part of the information you have asked for, we will write to you explaining why. The reasons will be based on the exceptions in the regulations.

The Environmental Information Regulations can be purchased from HMSO, or can be read free of charge on the HMSO website.

Complaints and Appeals

If you are unhappy with the way we have dealt with a request, you should complain to us directly, using the Council's complaints procedure. Your initial complaint should be sent to the Director of Central Services and Monitoring Officer at monitoring.officer@tmbc.gov.uk.

The Information Commissioner is responsible for enforcing the operation of the Publication Scheme. In the case of a failure to deliver information through the Scheme, you may also appeal directly to the Information Commissioner at any time.

The Information Commissioner can be contacted by telephone on 01625 545745, by fax on 01625 524 510, by email at data@dataprotection.gov.uk , or by post to:

Information Commissioner
Wycliffe House
Water Lane

Wilmslow
Cheshire
SK9 5AF

Personnel

Overall responsibility for the publication scheme resides with Adrian Stanfield, Director of Central Services and Monitoring Officer, who can be contacted at monitoring.officer@tmbc.gov.uk.

Day-to-day running of the Publication Scheme is undertaken by Administrative Services, who can be contacted at admin.services@tmbc.gov.uk.

1. WHO WE ARE AND WHAT WE DO:

Description	Where available	Fee
A-Z Services	http://www.tmbc.gov.uk/services-a-z	Free via website
Visiting Council Offices	http://www.tmbc.gov.uk/contact-us	
Council constitution	http://www.tmbc.gov.uk/services/council-and-democracy/councillors,-democracy-and-elections/council-constitution	Free via website
Council Meetings – agendas and minutes	http://www.tmbc.gov.uk/services/council-and-democracy/councillors,-democracy-and-elections/council-minutes,-agendas-and-reports	Free via website
Emergency Plans	http://www.tmbc.gov.uk/services/advice-and-benefits/emergencies/civil-emergencies-business-continuity-advice	Free via website
Elected member contact details / pictures	http://www.tmbc.gov.uk/services/council-and-democracy/elected-representatives	Free via website
Code of conduct	http://www.tmbc.gov.uk/services/council-and-democracy/councillors,-democracy-and-elections/council-constitution/codes	Free via website
Elections	http://www.tmbc.gov.uk/services/council-and-democracy/events/events-democracy	Free via website

2. WHAT WE SPEND AND HOW WE SPEND IT:

Budget	http://www.tmbc.gov.uk/services/council-and-democracy/council-budgets-and-spending/council-budgets	Free via website
Medium Term Financial Strategy	http://www.tmbc.gov.uk/services/council-and-democracy/council-budgets-and-spending/council-budgets/medium-term-financial-strategy-201213-202122	
Expenditure over £250	http://www.tmbc.gov.uk/services/council-and-democracy/council-budgets-and-spending/financial-information	Free via website
Statement of Accounts	http://www.tmbc.gov.uk/services/council-and-democracy/council-budgets-and-spending/annual-accounts	Free via website
Capital Strategy	http://www.tmbc.gov.uk/services/council-and-democracy/council-budgets-and-spending/council-budgets/capital-strategy	Free via website
Procurement Strategy	http://www.tmbc.gov.uk/services/business/tenders-and-contracts/procurement-policy	Free via website
Members' Allowances & Expenses	http://www.tmbc.gov.uk/services/council-and-democracy/councillors,-democracy-and-elections/councillors-allowances-and-expenses	Free via website
Senior Officers' salaries	http://www.tmbc.gov.uk/services/council-and-democracy/councillors,-democracy-and-elections/transparency-senior-salaries	Free via website
Grants	http://www.tmbc.gov.uk/services/education-and-learning/grants	Free via website
Contracts	http://www.tmbc.gov.uk/services/business/tenders-and-contracts/procurement-contracts-management	Free via website

3. WHAT OUR PRIORITIES ARE AND HOW WE ARE DOING

Key Priorities	http://www.tmbc.gov.uk/services/council-and-democracy/performance/council-performance-indicators	Free via website
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4. HOW WE MAKE DECISIONS

Constitution	http://www.tmbc.gov.uk/services/council-and-democracy/councillors,-democracy-and-elections/council-constitution	Free via website
Forthcoming Key Decisions		Free via website
Cabinet Member Decisions		Free via website
Standards	http://www.tmbc.gov.uk/services/council-and-democracy/councillors,-democracy-and-elections/council-constitution/articles/standards-committee	Free via website
Petition Scheme	http://www.tmbc.gov.uk/services/council-and-democracy/consultations/petitions	Free via website
Overview & Scrutiny Committee	http://www.tmbc.gov.uk/services/council-and-democracy/elected-representatives/scrutiny	Free via website
Local Code of Corporate Governance	http://www.tmbc.gov.uk/services/council-and-democracy/corporate-governance	Free via website

5. OUR POLICIES AND PROCEDURES

Pay Policy Statement	http://www.tmbc.gov.uk/_data/assets/pdf_file/0005/60467/Pay-Policy-statement-1213.pdf	Free via website
Employment terms and conditions	http://www.tmbc.gov.uk/services/jobs-and-careers/jobs/job-vacancies/employment-terms-and-conditions	Free via website
Equality & Diversity	http://www.tmbc.gov.uk/services/jobs-and-careers/equality-and-diversity	Free via website
Local Plan	http://www.tmbc.gov.uk/services/environment-and-planning/planning/local-development-framework	Free via website
Open Space Strategy	http://www.tmbc.gov.uk/services/environment-and-	Free via website

	planning/planning/local-development-framework/ldf/open-space-strategy	
Tree Safety Strategy	http://www.tmbc.gov.uk/services/leisure-and-culture/parks-and-open-spaces/tree-management/tree-safety-strategy	Free via website
Food Sampling Policy	http://www.tmbc.gov.uk/services/environment-and-planning/environmental-health/food-safety-inspections/food-sampling-policy	Free via website
Council Tax Reduction Scheme	http://www.tmbc.gov.uk/services/advice-and-benefits/council-tax/council-tax-reduction-scheme	Free via website

6. LISTS AND REGISTERS

Notification of Members' interests / Register of gifts / hospitality	http://www.tmbc.gov.uk/services/council-and-democracy/councillors,-democracy-and-elections/councillors-declaration-of-interest	Free via website
Licensing Act 2003 register	Available to inspect	Free to view
Register of Hackney Carriage Licence Holders	Available to inspect	Free to view
Register of Private Hire Licence Holders	Available to inspect	Free to view
Register of Society lotteries	Available to inspect	Free to view
Register of Electors	Available to inspect	Free to view
Register of planning applications	http://www.tmbc.gov.uk/services/environment-and-planning/planning/planning-area-search-service	Free via website. Hard copy version available to inspect.
Register of planning enforcement notices	Available to inspect	Free to view
Register of houses in multiple occupation	Available to inspect	Free to view
Register of Caravan Site licences	Available to inspect	Free to view
Assets of Community Value	Available to inspect	Free to view

Register		
Asset Register	Available to inspect	Free to view

7. THE SERVICES WE OFFER

A-Z Services	http://www.tmbc.gov.uk/services-a-z	Free via website
Customer Services	http://www.tmbc.gov.uk/services/council-and-democracy/customer-services	Free via website
Complaints	http://www.tmbc.gov.uk/services/council-and-democracy/complaints/complaints-procedure	Free via website

TONBRIDGE & MALLING BOROUGH COUNCIL

GENERAL PURPOSES COMMITTEE

23 June 2014

Report of the Director of Central Services

Part 1- Public

Matters for Recommendation to Council

1 HUMAN RESOURCES STRATEGY UPDATE

The Human Resources Strategy (HR Strategy) provides an overview of the Council's approach to managing its employees. It is updated annually to identify "improvement priorities", such as changes to the Council's personnel policies.

The updated HR Strategy attached as Annex 1 to this report advises the Committee on the progress in achieving the improvement priorities in the Human Resources Strategy (HR Strategy) for April 2013 – March 2014, and identifies actions to be implemented in the period April 2014 – March 2015. The updated Strategy in Annex 1 also contains the statutory equality monitoring required by the Equality Act 2010.

1.1 Overview of updates to the HR Strategy

1.1.1 Section 3 of the updated HR Strategy lists progress against the improvement priorities identified in 2013/14. The Committee will note that all of the identified actions were achieved.

1.1.2 Section 4 of the HR Strategy reports the outcomes of the equality monitoring of staffing issues in 2013/14. There is no evidence of discrimination against any of the protected characteristic groupings listed in the Equality Act 2010.

1.1.3 Section 5 of the HR Strategy advises the Committee of the improvement priorities that have been so far identified for 2014/15. This Section is referred to as The Workforce Development Plan (WDP) because periodically various external agencies, Government Departments etc. request information about the Council's Workforce Development Plan.

1.2 Legal Implications

1.2.1 The reporting of the outcomes of the Council's HR equalities monitoring is a statutory requirement of the Equalities Act 2010.

1.3 Financial and Value for Money Considerations

1.3.1 All of the actions listed in Section 5 of the attached Annex will be resourced from existing budgets.

1.4 Risk Assessment

1.4.1 The Workforce Development Plan in Section 5 of the HR Strategy complies with one of the recommended requirements of the Annual Governance Statement (part of the statement of accounts).

1.5 Equality Impact Assessment

1.5.1 See 'Screening for equality impacts' table at end of report

1.6 Recommendations

1.6.1 The Committee is commended to note the outcomes of the equality monitoring as reported in Section 4 of the HR Strategy and to recommend the actions listed in Section 5 to Council.

Background papers:

contact: Delia Gordon

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	The HR Strategy incorporates actions that minimise the risk of causing adverse impact and discrimination.

Screening for equality impacts:		
Question	Answer	Explanation of impacts
b. Does the decision being made or recommended through this paper make a positive contribution to promoting equality?	Yes	As above
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.

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Annex 1

HUMAN RESOURCES STRATEGY (incorporating the Pay and Workforce Strategy)

1 The Council's Aspirations

The Council aspires to provide customer focused efficient services. We also strive to continuously improve our performance and increase efficiency. In attempting to achieve these aspirations we are guided by the following corporate values:

That all people having dealings with the Council have a right to equality of treatment, courtesy, promptness and integrity.

The Council believes in fairness, consensus, involvement and learning in respect of its dealings with the people of the Borough and its communities, and that these values should be mirrored in the Council's relationship with staff.

2 Human Resource Strategy

The Human Resources Strategy is about recognising and developing the crucial contribution of every employee. This is prompted by the expectation/aspiration that all employees will:

- be customer focused
- be corporately aware
- demonstrate a "can do" approach to work
- appreciate the Council as a good employer
- consider themselves as colleagues in a joint endeavour to achieve the corporate vision.

Working with partners, external service providers, and other authorities, the Council will give ongoing consideration to the further development of the Strategy. The Strategy will be updated annually and will identify improvement priorities for the year ahead. The annual update will also report on the achievement of the improvement priorities identified the previous year.

In order to align our Human Resource activities with the Council's values and strategic aims, four key "building blocks" are used to inform and direct human resource activities. These are:

- Leadership and Management
- Effective Recruitment and Retention

Communication and Team Working Workforce Development.

The Sections below provide an overview of the Council's current approaches to developing these "building blocks".

Leadership and Management Development

We want managers and supervisors throughout Tonbridge & Malling Borough Council to meet their responsibilities to their colleagues by providing leadership, direction, purpose and support.

Managers and supervisors will be expected to proactively seek out opportunities for service transformation and to set standards within the context of the Council's approach to performance management, to ensure that the Council's performance is continuously improved.

All managers and supervisors will contribute to developing an organisational climate that encourages innovation, by encouraging their staff to engage positively in service transformation and in developing new ways of working.

Corporate working will be promoted throughout the Council.

All managers and supervisors will be expected to uphold the Investors in People Standard and to behave in accordance with the Council's Supervisory and Management Capability Checklists.

Up to date advice, training and support on Council policies and procedures for dealing with a range of employee relations issues will ensure consistency of management style.

New managers and supervisors will be equipped for their role by participating in appropriate training and development activities.

Throughout their careers with the Council managers and supervisors will have opportunities to attend training and development events that reflect their responsibilities.

Effective Recruitment & Retention

We want an employment package that attracts and retains capable people who are committed to delivering excellent services to the community.

We will balance internal progression with external recruitment to ensure that the Council continuously reinvigorates its talent pool, and that appropriate succession planning ensures an appropriately skilled workforce for the future.

We will endeavour to attract suitable applicants by clear job descriptions, person specifications and advertisements.

There will be a fair and consistent recruitment and selection framework that supports diversity within the workforce and that is regularly inspected by our internal audit team. Our workforce broadly reflects the ethnic distribution of the residents of the borough.

We will offer employees a fair and competitive rate for the job that reflects the principles of equal pay. We will ensure equal status for part-time staff. In 2014/15 of a workforce of 311 permanent employees, 148 are employed on a part time basis.

Wherever possible, we will offer employees flexible working opportunities that reflect the diversity of the workforce and facilitate a healthy Work Life Balance.

We will ensure that working environments are safe and healthy. The Council is currently accredited with the ROSPA Gold Award.

We will foster a supportive management ethos that recognises and values everyone's contribution.

We will offer employees suitable training and development opportunities. The Council is currently accredited with the Investors in People Standard.

Where relevant we will encourage staff to develop their basic numeracy and literacy skills. The Council provides up to three placements annually for Customer Services Apprentices, part of whose training entails the development of key literacy and numeracy skills.

Communication and Team Working

We want to create a climate of trust, honesty and involvement. We recognise the need for open and honest two-way communication.

We will maintain a system of annual individual appraisals and regular team briefings across the organisation.

We will maintain a constructive relationship with recognised employee representatives and the Trade Union. There is an effective Joint Employee Consultative Committee which provides an opportunity for elected members, managers and employees to debate staffing issues.

We will honour the Council's commitment to trust, honesty and involvement by working through employee relations issues according to the procedures specified in the Grievance, Disciplinary, Capability, Anti-Bullying and Harassment and Confidential Reporting Codes of Practice/Procedures.

We will ensure that corporate information is easily accessible and will continue to develop the use of information technology for this purpose. All employees can access relevant corporate policies and e-learning modules on the Council's intranet.

We will encourage development of a culture of corporate and co-operative working across the Council. The effectiveness of our Human Resources policies are tested approximately every 3 years in a Staff Survey.

We will encourage employees to influence the shape of future service delivery in an environment that embraces transformation and partnership working.

Workforce Development

We want employees to know how their contribution fits into the bigger picture, and to have the skills, knowledge and information they need to do their job effectively. We want them to feel committed to the Council and to enjoy coming to work.

We will provide new employees with information about their job and employment package.

Every new employee will undergo a customised induction process.

All employee's will have an annual performance appraisal which will review their performance over the past year, set personal objectives for the year ahead, and identify any training and development needs.

All employees will have access to training and development activities that are linked with their individual objectives as well as those of the service to which they belong.

We will deal firmly and fairly with poor performance.

On return from absence due to sickness, all employee's will engage in a return to work interview with their line manager that will attempt to identify any organisational factors which may have contributed towards their illness.

3 Achievement of Improvement Priorities for the period April 2013 to March 2014

Action	Progress
<i>Developing leadership capacity</i>	
i) Provide structured development	Two Area Planning Officers and The

<p>opportunities that enhance management capacity and enable succession planning that takes account of the anticipated departure of many senior staff over the next 5 years.</p>	<p>Waste and Street Scene Management Officer have attended short intensive managerial training courses.</p>
<p><u><i>Developing the skills and capacity of the workforce</i></u></p> <p>i) Support the development of appropriate officers in skill sets required to meet current legislation/service requirements.</p> <p>ii) All relevant staff to have undertaken an e-learning programme in Asbestos Awareness and to have attended Legionella Awareness training.</p> <p>iii) Provide Emergency First Aid training for staff employed on the Summer Play Scheme.</p>	<p>There have been 372 instances of employees undertaking off the job seminars, workshops or short courses, and 133 e-learning courses were completed .</p> <p>All identified staff have undertaken the relevant training.</p> <p>This was provided and appropriate First Aid was administered to the small number of “casualties”.</p>
<p><u><i>Organisational development</i></u></p> <p>i) Support the transfer of staff employed within the Leisure Services Business Unit to the Tonbridge and Malling Leisure Trust.</p> <p>iv) Undertake Equality Impact Assessments (EQiAs) or the screening of EQiAs in accordance with the timetable set out in the Council’s Equality Action Plan.</p>	<p>The transfer was successfully completed without legal challenge.</p> <p>The EQiAs for the Capability and Disciplinary Procedures were screened and no potential differential impacts were identified.</p>

Resourcing, recruitment and retention

i) Provide work placements to local schools.

Numerous work placement opportunities have been provided for Year 10 and 11 students.

ii) Continue to provide apprenticeship placements for Customer Services at NVQ Level 2.

2 placements were provided in partnership with K College and were successfully “filled”. The success of the programme has been evidenced by the permanent employment of one of the apprentices as a Revenue Assistant and the retention of the other apprentice on a fixed term contract of employment in Building Control.

iii) Seek to maintain the profile of the Council as an employer of disabled people by gaining re-accreditation of the Two Ticks Scheme.

The Council successfully attained re-accreditation in January 2014.

v) Continue to re-align the Council’s Establishment with its re-defined priorities.

A significant number of changes to job roles, changes in working patterns, re-gradings, and deletion of posts have been agreed at the meetings of the General Purposes Committee in May, June, September and October 2013.

vii) Explore options for an on line self service route for staff regarding personnel and payroll administration.

Preparatory work commenced in 2013/14 and the implementation is now underway.

4 Equalities Monitoring 2013/14

In accordance with Equality legislation, the Authority is legally obliged to consider how our activities as an employer affect people who share different protected characteristics.

The information included in the tables below shows the outcomes of this monitoring for the period 2013/14. For the sake of comparison, a percentage analysis of the demographic profile of the Borough according to gender, ethnicity and disability is shown in Table 10 and a breakdown of the race, disability, gender and age distributions of the workforce in Tables 11 & 12.

In accordance with commitments made in the Equality Impact Assessment of the Flexible Working Policy the outcomes of the monitoring of the return rates from maternity leave and applications for flexible working are included in Tables 8 & 9.

Table 1 – Analysis of applications for jobs

Total Applicants	920
Male	368
Female	552
Disabled	33
Ethnic Minority	104

Shortlisted	173
Male	74
Female	81
Disabled	4
Ethnic Minority	14

Appointed	41
Male	18
Female	23
Disabled	0
Ethnic Minority	2

Table 2 – Analysis of Promotions

Promotions	4
Male	2
Female	2
Disabled	0
Ethnic Minority	0

Table 3 – Analysis of Disciplinary Hearings

Hearings	3
Male	2
Female	1
Disabled	0

Ethnic Minority	0
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Table 4 – Analysis of Capability Hearings

Hearings	1
Male	1
Female	0
Disabled	0
Ethnic Minority	1

Table 5 – Analysis of Grievance Hearings

Cases	1
Male	0
Female	1
Disabled	0
Ethnic Minority	0

Table 6 –Instances of staff within the Council (excluding the Leisure Business Unit) receiving training for which a direct cost has been incurred.

Total	White	Non White	Male	Female	Disabled	Under 25	25-39	40-54	Over 54
375	365	10	150	225	7	2	162	160	51

Table 7 – Applications for flexible working and success rates

Nature of the request	Number of requests	Requests granted
Flexible retirement	3	3
Reduction in working hours	5	5
Term time working	0	0

Table 8 – Return rates from maternity leave

Category	Number
Number of employees on maternity leave	12
Number still on maternity leave in 2013/14	9
Number of employees who left the Council's employment on or shortly after returning from maternity leave	1
Number who have returned to employment with the Council.	2

Table 9 – Demographic analysis of the Borough

Equality Characteristic	Percentage
Male	48
Female	52
White	96
Ethnic Minority	4
Permanently sick or disabled	3

Table 10 – Gender, disability and race distribution of the workforce

In 2012/13 there were 409 permanent employees, of which 148 were part time.

Equality Characteristic	Headcount
Gender	Male – 168 Female - 241
Disability	Employees who consider themselves to be disabled – 6
Ethnicity	White – 291 Black – 4 Asian or Asian Black – 3 Other Asian – 0 Mixed - 1

Note – any discrepancies in the totals above are due to employees not disclosing personal information.

Table 11 – Age distribution of the workforce

Age range	Number of employees
Up to 19	3
20 - 25	32
26 - 35	78
36 - 45	94
46 - 55	115
56 - 65	79
Over 65	8

5 Workforce Development Plan April 2014 – March 2015

Developing leadership capacity

Continue with the provision of structured development opportunities that enhance our management capacity and enable succession planning that

takes account of the potential departure of many senior staff over the next five years.

Developing the skills and capacity of the workforce

Continue to support the ongoing professional development of staff, and to equip them with the knowledge and skills required to deliver services, to respond to changes introduced by the Government, and to the Council's transformational agenda. Specific areas of need will be identified during the 2014/15 performance appraisal process.

Organisational Development

Consider the impact on the Council's policies of any proposals from the Government to amend existing employment legislation, and re-align the the Council's HR/Personnel Policies with the timetable for any proposed amendments.

Resourcing, recruitment & retention

Continue to re-align the Council's Establishment with its re-defined priorities.

Continue to explore options with other Councils for shared service delivery.

Continue to ensure that work placements are provided to local schools, and two apprenticeships are offered in Customer Service skills.

Seek to maintain the reputation of the Council as an employer of disabled people by gaining re-accreditation of the Two Ticks Scheme (by February 2015).

Pay and Reward

Track the benefits package offered by our competitors for staff and keep the Council's package under review (ongoing).

Update the Pay Policy Statement (by April 2015).

Update the rates of the reimbursement of subsistence expenses for those attending training and development activities (as specified in the Training Expenses and Facilities Scheme) in line with the annual rates specified by the South East Employers Organisation.

TONBRIDGE & MALLING BOROUGH COUNCIL

GENERAL PURPOSES COMMITTEE

23 June 2014

Report of the Director of Central Services

Part 1- Public

Matters for Recommendation to Council

1 LOCALISM ACT – PAY POLICY

Section 38(1) of the Localism Act 2011 requires English and Welsh local authorities to review its pay policy statement for each financial year. This report summarises the requirements of the Act and presents an updated Pay Policy Statement for 2014/15 in Annex 1. Members will note that there have not been any changes in the Council's remuneration policy and the substantive content of the updated Pay Policy Statement in Annex 1 is identical to the Council's first Pay Policy Statement (adopted by the Council on 16 February 2012).

1.1 Contents of the Pay Policy

1.1.1 As members may recall, the Act requires the pay policy statement to include the following aspects of the Council's remuneration policy:

the level and elements of remuneration for each chief officer

a definition of "lowest-paid employees" and the remuneration of the authority's lowest-paid employees

the policy on the relationship between the remuneration of its chief officers and other officers

the policy on specific aspects of chief officers' remuneration: remuneration on recruitment, increases to remuneration, use of performance-related pay and bonuses, termination payments and transparency

the title "chief officer" includes both statutory and non-statutory chief officers, and their deputies. Therefore, within the Pay Policy Statement set out in Annex 1, the information about the remuneration of chief officers pertains to the current Establishment and therefore includes the posts of the Chief Executive, the Council's four Service Directors, the Chief Planning Officer and the Chief Financial Services Officer and the senior officers that are directly accountable to these "chief officers".

- 1.1.2 The Act's definition of remuneration includes pay, charges, fees, allowances, benefits in kind, enhancements of pension entitlements and termination payments. All of these elements have been covered in the pay policy statement attached in Annex 1.
- 1.1.3 In order to provide a holistic and transparent context for the remuneration of chief officers and their deputies, the pay policy in Annex 1 provides an overview of the pay elements for all Council employees.

1.2 Legal Implications

- 1.2.1 The policy set out in Annex 1 to this report contains all of the elements of a statutory pay policy as stipulated in Section 38 (1) of the Localism Act 2011.
- 1.2.2 Section C of the attached pay policy is compliant with Regulation 7 of the Local Government (Early Termination of Employment) (Discretionary Compensation) (England and Wales) Regulations 2006, and regulation 66 of the Local Government Pension Scheme (Administration) Regulations 2008.
- 1.2.3 The definition of the terms "chief officer" and "deputy chief officer" in the attached pay policy statement is in accordance with the definition of a statutory chief officer, non-statutory chief officer and deputy chief officer in section 2 of the Local Government and Housing Act 1989.

1.3 Financial and Value for Money Considerations

- 1.3.1 As is set out in Section A of the attached Pay Policy the Council's approach to setting a pay multiple is broadly calculated on a base salary multiple of 8 being the gap between the remuneration of the lowest and the most highly paid employees in relation to National Qualifications Framework and is enshrined within the Council's locally determined job benchmarking evaluation scheme. Such an approach places an emphasis on cash reward as the corner stone of the Council's pay policy, and ensures that pay is based on job requirements.

1.4 Equality Impact Assessment

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

1.5 Recommendations

- 1.5.1 It is recommended that this committee commends the pay policy in Annex 1 to this report for adoption at the Council meeting on 15 July 2014.

Background papers:

contact: Delia Gordon

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	The Pay Policy set out in Annex 1 pertains exclusively to employees.
b. Does the decision being made or recommended through this paper make a positive contribution to promoting equality?	Yes	The adoption of a specific pay multiple as set out in Section A of the Pay Policy in Annex 1 is a means of ensuring a rationale for pay rates based on skills, knowledge and expertise rather than other potentially discriminatory factors. The severance arrangements as set out in Annex 1 Section C have already been assessed for their equality impact during the revision of the Council's Employment Stability Policy by this Committee on 28 October 2010.
c. What steps are you taking to mitigate, reduce, avoid or minimise the impacts identified above?		N/A

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.

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Annex 1

Pay Policy Statement 2014/15

Introduction

When determining remuneration levels the Council is mindful of the requirement to balance the needs of managing scarce public resources with the need to secure and retain high-quality employees. The Council aligns its reward strategy with organisational needs by an emphasis on cash rewards, and ensuring that pay is determined by job requirements. The Council aims to operate a consistent and equitable organisation-wide reward system by placing the responsibility for remuneration decisions with a committee of elected councillors, the General Purposes Committee, and the responsibility for administering the pay policy within the Council's Personnel team.

Section 38 (1) of the Localism Act 2011 requires the council to prepare an annual pay policy statement for 2014/15. The Act specifies that the following must be included in the pay policy statement:

- the level and elements of remuneration for each chief officer
- the policy on the remuneration of chief officers on recruitment
- increases and additions to their remuneration including performance related pay, bonuses, charges, fees, allowances, benefits in kind and termination payments
- a definition of the "lowest paid employees" and the policy on the remuneration of this group
- the policy on the relationship between the remuneration of its chief officers and other officers
- policy on re-employing someone who has been made redundant.

This statement will be published on the Council's website.

Section 1 – Remuneration of statutory and non-statutory Chief Officers and Deputy Chief Officers

The term "chief officer" within The Localism Act includes both statutory and non-statutory chief officers, and their deputies. The actual remuneration for these roles is available on the Council's website

<http://www.tmbc.gov.uk/services/council-and-democracy/councillors,-democracy-and-elections/transparency-senior-salaries>

The salary scales for statutory and non-statutory Chief Officers and Deputy Chief Officers is set out below.

No of chief officers	Grade	% of M2 benchmark	Pay Point Range
13	M6	56.0%	141- 144
9	M5	61.0%	147 - 150

2	M4	70.0%	151- 154
4	M2a	97.5%	181- 184
1	M1	125.0%	191- 194

Fee for acting as the Returning Officer

Tonbridge & Malling Borough Council is required to appoint a Returning Officer by virtue of section 35 of the Representation of the People Act 1983. In Tonbridge & Malling, the Chief Executive has been appointed as the Returning Officer. This is a personal appointment, separate from their other duties. In this capacity they are the Returning Officer for elections to the Borough Council and to Parish Councils within this Borough. The Returning Officer fee is payable for the substantial additional duties undertaken, and leadership required of the Returning Officer in planning, delivering and undertaking the elections, and recognises the personal nature and personal responsibility of the role of the Returning Officer.

For Borough and Parish Council elections, the Returning Officer fee is calculated in accordance with an agreed Kent Scale of Fees. For National and European elections the fee rate is set by central government. A European Parliamentary Election is scheduled during the 2014/15 financial year.

Section 2 – Remuneration of the lowest paid employees

In compliance with Section 38 of the Localism Act, for the purposes of this statement the “lowest paid employee” has been defined as those who are engaged as a Scale 1 clerical worker, i.e. those occupying the most technically unskilled full time positions within the Council. Individuals employed on this basis have made the transition from an apprenticeship to an “entry level” clerical post. In 2014/15 it is anticipated that there will be 2 such posts with an annual salary in the region of £13,500.

Section 3 – Decision on pay

The pay of all council employees (including chief officers) is determined by the evaluated grade of the post. The pay band for most jobs within the council (including chief officers) is very narrow, based on 3 or 4 incremental points. Progression through the pay band is based on length of service, subject to the achievement of expected performance standards, and recognises development in a role over time based on the accumulation of experience and knowledge. It is anticipated that during 2014/15 the total number of permanent and fixed term contract staff on the Council's payroll will be approximately 311 in any one month.

The Council has not adopted the national local government job evaluation or grading schemes but has developed a locally negotiated framework that more closely reflects its own particular requirements. Within this framework there are two remuneration “families”. The first has been developed for the Council’s professional and senior managerial cohorts, and includes chief officers. The second is for supervisory, technical and clerical staff.

All staff (including chief officers) are appointed to the organisation at the bottom of the grade, unless there are exceptional circumstances based on business need.

Annual Pay Award

The salary of all council employees (including chief officers) may increase annually by an annual pay award which is locally determined taking into consideration:

- “caps” on public sector pay rates set by the Government
- the council’s ability to pay
- inflation levels
- the “going rate” of pay awards in neighbouring authorities and nationally recruitment and retention levels.

Section 4 – Pay structure and pay relationships.

The Code of Recommended Practice for Local Authorities on Data Transparency September 2011 requires that there is a process established to monitor the rate of growth of senior earnings compared to all other employees in the organisation. During 2014/15 there will be a multiple of approximately 8.30 between the base level salary of the Chief Executive and a scale 1 clerical officer, reflecting the differences in skill sets, complexity and span of control from the lowest to the highest paid employees of the Council.

The total salary for the post of Chief Executive is in the region of £109,600. The median full time equivalent salary for all other employees in Tonbridge & Malling Borough Council is in the region of £25,000, the mean full time equivalent salary is in the region of £29,500. The pay multiple is therefore approximately 4.35 against the median and just over 3.71 against the mean.

The Council’s bespoke grading structure for employees with professional and specialised high level skill sets is entitled the “M” grade framework. All those referred to as chief officers within this pay policy statement fall within the “M grade” framework.

A feature of the M grade framework is that the remuneration levels for all M grade posts (including those of chief officers), are fixed as a percentage of a notional benchmark grade M2. Therefore, the grading structure specifies the pay multiples attached to each grade as a percentage of the lowest incremental point of a notional benchmark M2. Posts are positioned within the

M grade framework on the basis of the required specialist knowledge, professional skills, depth of professional and managerial judgement, and managerial span of control. Broadly speaking the range of capabilities required for junior M grade posts (M9 – M7 inclusive) equate to professional and/or managerial capability equivalent to Level 6 of the National Qualifications Framework (NQF). Those occupying senior managerial posts graded M6 to M2 are required to possess **both** professional and managerial skill sets equivalent to Level 7 of the NQF. All four director level chief officer posts are graded as M2a. The professional and managerial capabilities **and** span of control required at director level broadly equate to level 8 of the NQF. A Level 8 degree of professional and managerial expertise is also required for the post of the Chief Executive. This, alongside the extensive span of control intrinsic to the role of paid head of service for the entire Council workforce, merits the grade of M1.

Supervisory, technical and clerical grades

The council has developed a bespoke grading structure for its supervisory, technical and clerical staff that ranges from the grade of senior officer to clerical scale 1. It is anticipated that in 2014/15 there will be approximately 173 employees remunerated according to this framework. Broadly speaking the managerial, professional and skill set required for posts graded Senior Officer equate to Level 5 of the NQF, posts graded scale 5-6 equate to Level 4 of the NQF, posts graded scale 3-4 to Level 3 of the NQF, posts graded scale 1-2 require a Level 2 skill set and those at entry level scale 1 at Level 1 of the NQF.

The Council considers that the relationship between the base salaries of its highest and lowest paid employees, as well as the relationship between the highest paid and the mean and medial salaries of the entire workforce, represents an appropriate, fair and equitable internal pay relationship.

Section 5 – Policies common to all employees

The following elements of remuneration are determined by corporate policies or arrangements which apply to all permanent employees of the Council (including its chief officers and deputy chief officers), regardless of their pay level, status or grading. Full details on any of the policies listed below can be provided on request.

The Council aims to have a streamlined and transparent pay structure and therefore it does not pay additional one off bonuses, market premiums, location allowances, subsidy towards child care costs or special awards for any staff (including chief officers). Pension contributions for all employees opting to join the Local Government Pension Scheme are nationally determined.

Payments on termination of employment

According to the Local Government (Early Termination of Employment)(Discretionary Compensation)(England and Wales) Regulations 2006 the Council has the power to make discretionary payments on early termination of employment. The Council has determined that it will calculate payments made to any eligible employee (including chief officers) who are made redundant or who depart on the grounds of the efficiency of the service by using the Government's statutory redundancy payment calculator formula and the employee's actual weekly pay. For those who depart on the grounds of redundancy or efficiency of the service, or who chose to retire "early", the Council does not increase the employee's total pension scheme membership or award additional pension. This response to the Local Government Pension Scheme (Administration) Regulations 2008 applies to all employees, including chief and deputy chief officers.

The Council's policy is that it does not re-employ staff (including chief or deputy chief officers) who has left with a severance or redundancy payment, nor does it re-engage them on a self-employed basis with a contract for services.

Car allowances

For those posts where it is deemed that there is an essential requirement for the post holder to use a car to perform their job, and they are expected to travel in excess of 2,500 miles per annum in the course of their duties, the post holder either receives a lump sum allowance to contribute towards the associated running costs of the car in accordance with the rates previously set by the National Joint Council or they are allocated a lease car, or they receive a cash equivalent payment as an alternative to a lease car. Those who drive leased cars are required to make their leased car available for the use of all Council employees possessing a suitable driving licence, if so required, (the Council has the appropriate insurance cover).

Telephone allowances

Those employees who are deemed to be essential users of mobile telephones are either supplied with a mobile telephone for council related activities, or receive a mobile telephone allowance

Professional fees

Annual professional subscription fees to one relevant professional body are reimbursed to those employees where it is deemed an essential requirement for the post holder to belong to a professional institute.

Reimbursement of removal/relocation costs on appointment and mortgage subsidy scheme

The Council's relocation and mortgage subsidy schemes provide financial assistance (within pre-defined limits) to employees who re-locate from outside a reasonable travel area to the Borough to take up an appointment with the Council.

Subsistence Allowance

The Council reimburses expenditure on meals, accommodation, and any other expenses necessarily (within pre-defined limits) incurred by employees who have to be away from home on Council business.

Standby and call out allowances

Any employee who is required to undertake standby and call-out duties will be paid at the appropriate rate in accordance with the negotiated policy and payment rate for their role.

TONBRIDGE & MALLING BOROUGH COUNCIL

GENERAL PURPOSES COMMITTEE

23 June 2014

Report of the Chief Executive

Part 1- Public

Delegated

1 2014/15 PAY AWARD

Summary

This report requests Members to give consideration to the matter of a pay award for employees for 2014/15.

1.1 Introduction

- 1.1.1 Council employees have a term in their contracts which reads “your salary will be revised on 1 April each year by an amount determined by the Authority having regard to movements in the Retail Price Index, comparative pay settlements and prevailing economic conditions.”
- 1.1.2 Members of the Committee will be aware that no consideration has as yet been given to the matter of a pay award. The last increase in employees’ salaries was an award in June 2013, backdated to 1st January 2013.
- 1.1.3 This report considers a range of factors that are relevant to the issue of a pay award for 2014/15.

1.2 Prevailing Economic Conditions

- 1.2.1 Whilst the UK economy is showing signs of recovery most economic commentators continue to predict that the rate of growth for the foreseeable future will be slow, not least because of the impact of the Government’s on-going reductions in public expenditure.
- 1.2.2 As Members will be aware, in the current financial climate the Council has effectively no options for raising the revenue that would be required to fund an inflation-proof pay award that would not impact adversely on council tax payers and those who pay for the use of Council services, such as the leisure facilities.
- 1.2.3 Members will also be aware of the on-going requirement of the Medium Term Financial Strategy to make savings approaching £2M over the next four years.

1.3 Comparative Pay Settlements

- 1.3.1 All Kent Authorities are currently considering the issue of a pay award within the context of the Government's expectation of a 1% cap on public sector pay. Those Councils that are not tied to the nationally agreed pay scales have awarded, or intend to award, increases averaging 1% for 2014/15. Sevenoaks, Gravesham and Medway remain tied to the national collective bargaining process which, at the time of writing, has reached a stage where the Employers have made a 'final offer' of 1%, which has been rejected by UNISON who are balloting their members to determine whether or not to take industrial action.

1.4 Retail Price Index

- 1.4.1 The RPIJ (the amended "Jevons" RPI measure) rate of increase in March was 1.8% and the Government's preferred measure of inflation, the Consumer Price Index (CPI), was 1.6%. Economic analysts' forecasts for CPI over the next 12 months show it virtually stable at the current level.

1.5 General Discussion

- 1.5.1 The factors that are relevant to a consideration of a pay award have been identified in the previous sections of this report. The current rate of inflation could be argued to favour a similar level of pay award in a more buoyant economy. However the overriding imperative for the Council in the current financial climate is to contain its expenditure on salaries in order to retain a stable employment position that in turn will be to the overall benefit of staff, continue the delivery of good quality services and help to achieve a balanced budget.
- 1.5.2 The Council's employees have been fully informed of the financial challenges facing the Council, via both the JECC and through Unison. At the last meeting of JECC, staff did ask if there would be a pay award and were advised that discussions were currently underway within the context of Members having openly recognised the staff's contribution to the savings schedule thus far. No guarantee was given as to the outcome of these discussions.
- 1.5.3 However, a provision for a pay award in 2014/15 was made in the Medium Term Financial Strategy and I feel that it is now appropriate to consider a measured award in recognition of the continuing efforts of staff to 'do more with less', particularly given the increases elsewhere in Kent and the current offer of the National Employers. In addition, an award, albeit modest, would reinforce a message of support and encouragement to our staff who have faced significant challenges in dealing admirably with the implications of overall cost reduction through shared services, deletion of posts and the prospect of future change as the transformation agenda is expanded. ***This proposal has been informally tested with both staff and Unison, and content was expressed.***

1.6 Legal Implications

- 1.6.1 The Council has a contractual requirement to review our salary levels annually but no obligation to increase them by any set amount or in response to movement in either the RPI or the CPI.

1.7 Financial and Value for Money Considerations

- 1.7.1 I believe that the recommended 1% pay award for 2014/15 is an appropriate response in the light of the Council's budget position.
- 1.7.2 Financial provision in the Medium Term Financial Strategy, assumes a 1% pay award (in line with the Government's 'cap'). The recommended 1% award would therefore be 'within budget'.

1.8 Risk Assessment

- 1.8.1 I see no significant risk in the recommendation which is below RPIJ/CPI. However, the Council will need to closely monitor movements in pay awards in future years not only amongst neighbouring authorities but also in the private sector as there is a slight risk that some staff, whom it may be in the Council's interest to retain for the future, may be attracted to the potentially higher rewards of the private sector.

1.9 Equality Impact Assessment

- 1.9.1 See screening for equality impacts' table at end of report.

1.10 Conclusion and Recommendation

- 1.10.1 I RECOMMEND a 1% pay award for the 201/15 financial year, backdated to 1 April 2014.

Background papers:

contact: Julie Beilby

Nil

Julie Beilby
Chief Executive

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	No. The decision whether or not to award a pay increase to staff does not have a differential impact upon any "protected characteristic" groups in the community.
b. Does the decision being made or recommended through this paper make a positive contribution to promoting equality?	No	It is a purely internal matter.
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.

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.

TONBRIDGE & MALLING BOROUGH COUNCIL

GENERAL PURPOSES COMMITTEE

23 June 2014

Report of the Director of Central Services & Monitoring Officer

Part 1- Public

Delegated

1 PENSIONS DISCRETIONS POLICY

Summary

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

1.1 Introduction

- 1.1.1 Under the Local Government Pension Scheme Regulations 2013, employers are required to make policy decisions under parts of the regulations.
- 1.1.2 There are now 5 discretions that the Council are required to have a policy decision on, and there are a further 5 discretions where it is suggested that it would be best practice to have a written policy.
- 1.1.3 The Regulations require that employers should prepare and publish a written statement with regard to the required policies and send a copy of this to Kent County Council Pension Section by no later than 30th June 2014.

1.2 The amended Policy

- 1.2.1 The amended Policy (Attachment), largely reflects the policy decisions as they have been made in the past.
- 1.2.2 The amended Policy has been reviewed and endorsed by the Management Team
- 1.2.3 Members will note that the Policy contains 9 discretions: the 5 'mandatory' and 4 of the 5 discretions suggested as best practice.

1.3 Legal Implications

- 1.3.1 The Council is required by the Pension Regulations to publish the 5 'mandatory' discretions.

1.4 Financial and Value for Money Considerations

1.4.1 These discretion decisions are proposed in order to protect the Council's financial position.

1.5 Risk Assessment

1.5.1 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.

1.6 Equality Impact Assessment

1.6.1 See screening for equality impacts' table at end of report.

1.7 Conclusion and Recommendation

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

Background papers:

contact: Charlie Steel

Nil

Adrian Stanfield

Director of Central Services & Monitoring Officer

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	

Screening for equality impacts:		
Question	Answer	Explanation of impacts
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.

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Tonbridge & Malling Borough Council

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 (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.

May 2014

TONBRIDGE & MALLING BOROUGH COUNCIL

GENERAL PURPOSES COMMITTEE

23 June 2014

Report of the Chief Executive and Director of Finance & Transformation

Part 1- Public

Delegated

1 WHISTLEBLOWING CHARTER (CONFIDENTIAL REPORTING CODE)

This report presents a revised Whistleblowing Charter for Members' consideration and endorsement.

1.1 Introduction

1.1.1 Tonbridge & Malling Borough Council has arrangements in place to enable all officers, Members and contractors to raise any concerns they may have about unlawful conduct, financial malpractice, dangers to the public or environment or avoidable losses.

1.1.2 The Whistleblowing Charter sets out how concerns can be raised, who they should be raised with and how the Council will respond.

1.2 2014 Review of the Whistleblowing Charter

1.2.1 The Whistleblowing Charter was reviewed by the Audit Committee in January 2014 where paragraphs 5.2 and 5.4 were amended to include the Audit Manager and Fraud Manager as points of contact and more recently the following minor amendments have been identified:

1.2.2 In paragraph 1.3 of the charter the legal reference has been changed to the Enterprise & Regulatory Reform Act 2013.

1.2.3 In paragraph 4.1 the first sentence has been expanded to apply to the "actions or behaviours of" all employees.

1.2.4 In paragraph 4.2 the word reasonably has been added and reference is made to "in the public interest".

1.2.5 In paragraph 4.3 a sentence has been added to clarify the Council position: "It recognises that co-workers are personally liable for acts of victimisation, and will take all reasonable steps to prevent this happening."

1.2.6 In paragraph 5.4 the name of Katey Durkin has been changed to Katey Arrowsmith.

1.2.7 These amendments have been incorporated into the version of the Charter presented to Members of General Purposes for endorsement at **[Annex 1]**.

1.3 Legal Implications

1.3.1 The Enterprise & Regulatory Reform Act 2013 includes reference to disclosures and this Charter reflects those changes and the duty that the Council has to protect those making disclosures.

1.4 Financial and Value for Money Considerations

1.4.1 The Charter gives staff a framework for raising concerns. The early reporting of any concern may enable prompt action to be taken minimising any potential financial cost to the Council.

1.5 Risk Assessment

1.5.1 Having a sound Whistleblowing Charter in place enables staff to be confident of how concerns will be dealt with and encourages staff to raise concerns.

1.6 Equality Impact Assessment

1.6.1 This Charter is available to all irrespective of any equality issues and is designed to ensure a consistent approach to dealing with any concern raised. It has provision for dealing with any vexatious allegations.

1.6.2 See 'Screening for equality impacts' table at end of report

1.7 Recommendations

1.7.1 Members are asked to review the draft, and subject to any amendments required, to endorse the Whistleblowing Charter for the Council.

Background papers:

contact: David Buckley

Nil

Julie Beilby
Chief Executive

Sharon Shelton
Director of Finance & Transformation

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	No	The Charter is designed to ensure consistent treatment of concerns raised.

Screening for equality impacts:		
Question	Answer	Explanation of impacts
impact or discriminate against different groups in the community?		
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?		N/A

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.

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WHISTLEBLOWING CHARTER

TONBRIDGE & MALLING BOROUGH COUNCIL
WHISTLEBLOWING CHARTER
A confidential reporting policy for all Councillors, employees and contractors

1 Introduction

- 1.1 Tonbridge & Malling Borough Council is committed to developing a culture where it is safe and acceptable for all its employees, including employees of providers and partners, and stakeholders to raise their concerns about what is happening at work.
- 1.2 This covers unlawful conduct, financial malpractice, dangers to the public or environment or avoidable losses. Avoidable losses arise from fraud, error, mismanagement or dishonesty.
- 1.3 The Whistleblowing Charter gives you the opportunity to have your concerns heard and investigated in confidence and without fear of reprisal. Our charter has been developed in accordance with the **Enterprise & Regulatory Reform Act 2013**. The Act was introduced to ensure that concerns raised by employees are dealt with at an early stage and in an appropriate manner, including protection for the employee.
- 1.4 We recognise that employees are often the first to notice that something is seriously wrong within the Council. We want all employees to feel confident about voicing and acting on concerns they may have about service provision, malpractice, conduct of officers, Councillors or anyone acting on behalf of the Council.

2 Aims of the Charter

- 2.1 The charter aims to:
- encourage you to feel confident about raising concerns and to question and act on those concerns
 - provide a way for you to raise concerns and receive appropriate feedback on any action taken
 - confirm that all concerns raised will be examined and the Council will assess what action should be taken
 - reassure you that you will be protected from possible reprisals or victimisation if you have made a disclosure in good faith
 - provide ways for you to take the matter further if you are dissatisfied with the Council's response.

3 What does the Charter cover

3.1 Malpractice, abuse and wrongdoing can cover a whole range of issues but we have listed examples here for your guidance:

- any unlawful act, whether criminal (e.g. theft) or a breach of the civil law (e.g. slander or libel)
- health and safety risks, including risks to the public as well as to other employees (e.g. faulty electrical equipment)
- damage to the environment (e.g. pollution)
- the unauthorised use of public funds (e.g. expenditure for improper use)
- possible fraud and corruption (e.g. housing benefit fraud)
- inappropriate or improper conduct (e.g. abuse of power, bullying/harassment)
- serious failure to comply with appropriate professional standards (e.g. National Code of Local Government Conduct)
- breach of Council or statutory codes of practice or the Council's standing orders (e.g. Tonbridge and Malling Staff Code of Conduct)
- discrimination on the grounds of race, colour, creed, ethnic or national origin, disability, age, sex, sexual orientation, marital status or class
- abuse of children and vulnerable adults (e.g. through physical, sexual, psychological or financial abuse, exploitation or neglect)
- other unethical conduct.

3.2 Many of the above areas will represent inevitably an avoidable loss, which affects our service delivery.

3.3 The charter does NOT apply to raising grievances about an employee's personal situation and, thus, does not replace existing procedures for personal differences or conflicts. If you have concerns in this area you should consult with the Council's Grievance Policy or your immediate manager.

4 Who can use the Charter?

4.1 The charter applies to **the actions or behaviours of** all Council employees, contractors and suppliers including agency staff, and those who provide services under contract to the Council such as refuse collection workers.

4.2 You are encouraged to raise your concerns provided that:

- you make the disclosure in good faith
- you **reasonably** believe that the information or any allegation is **in the public interest**.

4.3 The Council will not tolerate false or malicious allegations or the victimisation of any employee who has raised a concern in good faith. **It recognises that co-workers are personally liable for acts of victimisation, and will take all reasonable steps to prevent this happening.**

4.4 Raising a matter maliciously that you know to be untrue or the victimisation of any employee may result in disciplinary action.

4.5 The Council will also to seek to minimise the effect on employees who have had a false or malicious allegation made against them.

5 How can I raise my concern?

5.1 The earlier you express your concern, the easier it is to take action. As a first step, you should raise any concern you have with your immediate manager or their superior, orally or in writing.

5.2 If you feel that you have an issue that you cannot raise with your manager then you should contact one of the following: -

- any assistant director or chief officer;
- a Personnel officer;
- the Chief Executive or head of service;
- the Chief Internal Auditor;
- the Audit Manager ;or
- the Fraud Investigation Manager

5.3 The Chief Internal Auditor is the main point of contact for staff wishing to report an incident using the whistleblowing procedure. In his absence the Audit Manager or Fraud Investigation Manager will be the point of contact. They will ensure that the matter is investigated.

5.4 You can call the Chief Internal Auditor on 01732 876086 or by email to david.buckley@tmbc.gov.uk. The Audit Manager is Katey Arrowsmith who can be contacted on 01732 876085 or by email at katey.arrowsmith@tmbc.gov.uk and the Fraud Investigation Manager is James Larkin who can be contacted on 01732 876337 or by email at james.larkin@tmbc.gov.uk . All calls are treated in the strictest confidence.

6 How will the Council respond?

6.1 The Council's response will depend on the nature of the concern that has been raised. In all instances the Council will:

- record and acknowledge your concern and refer the matter for investigation within three days of receiving the report;
- respect your confidentiality – your identity will not be disclosed to anyone without your consent;
- assess your concerns to determine further action;
- let you know what enquiries have been made;
- tell you whether further investigations will be made and if not, why not; and
- inform you of the final outcome of the inquiry.

6.2 Depending on the nature of the issue raised, the Council may:

- request more information or evidence from you;
- investigate through an internal audit;
- undertake disciplinary action;
- launch an independent enquiry; or
- refer the matter to the police.

7 Can I take the matter further if I'm not satisfied?

7.1 In the first instance, we encourage all employees to raise their concern within the Council. If you are unhappy with the process or outcome of an investigation you can

7.2 contact one of the following organisations or any organisation that you feel will be able to deal with your concerns:

- the Audit Commission's Public Interest Disclosure Line: 020 7630 1019;
- the independent charity Public Concern at Work: 020 7404 6609;
- Unison whistleblowing hotline: 0800 597 9750; or
- Grant Thornton (external auditor) 01293 554 071

7.3 If taking a concern outside the Council, employees should not disclose any Confidential information unless they are doing so in accordance with the Whistleblowing Charter.

8 Responsible officer

8.1 The Chief Internal Auditor is responsible for the supervision and co-ordination of all fraud matters, including the maintenance and operation of this policy. A record of concerns raised and the outcomes is maintained by him.

9 Review and Approval of this Policy

9.1 The Audit Committee will receive annual reports of all matters raised under the Charter. The Charter will be reviewed annually by the Audit Committee and recommended to the General Purposes Committee for approval.

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TONBRIDGE & MALLING BOROUGH COUNCIL

GENERAL PURPOSES COMMITTEE

23 June 2014

Report of the Chairman of the General Purposes Committee

Part 1- Public

Delegated

1 COMPLIANCE WITH INTERNATIONAL STANDARDS ON AUDITING

Summary

This report informs Members how the Council has given assurance to the External Auditor that the International Standards on Auditing (UK & I) have been complied with. Members are asked to endorse the assurance already given by the Chairman.

1.1 Background

- 1.1.1 The External Auditor of the Council requires assurance each year that the above standards have been complied with. The responsibility for giving this assurance falls between the Audit Committee and the General Purposes Committee. Therefore both Committees must give this assurance.
- 1.1.2 The assurance is given by the External Auditor providing a set of questions to Management Team and a separate set of questions to Members. The answers to these questions provide the individual assurance for the various areas of the standards.
- 1.1.3 This assurance is required by the External Auditor in the April cycle of meetings to fit in with the presentation of the Annual Governance Statement. As there was not a meeting of the General Purposes Committee at this time the External Auditor accepted assurance from the Audit Committee and assurance from the Chairman of General Purposes Committee.
- 1.1.4 In order to complete the assurance Members of this Committee are requested to consider the responses given and endorse the assurance given by the Chairman.

1.2 Responses to External Auditor

- 1.2.1 As stated above the External Auditor supplied two sets of questions in order to obtain this assurance.
- 1.2.2 The first set of questions was considered by Management Team and the answers provided enabled them to confirm compliance with the standards. **[Annex 1]**

- 1.2.3 The second set of questions was considered by the Audit Committee and the Chairman of General Purposes Committee. The answers provided enabled them to confirm compliance with the standards. **[Annex 2]**

1.3 Legal Implications

- 1.3.1 Failure to comply with these standards could leave the Council open to a higher incidence rate of fraud resulting in additional legal costs to resolve. It could also indicate a failure to comply with the Accounts & Audit Regulations that require the Council to have a satisfactory system of internal control.

1.4 Financial and Value for Money Considerations

- 1.4.1 Non-compliance with these standards could result in additional work being required by the External Auditor to satisfy them that fraud and error were being prevented.
- 1.4.2 Any incidents of fraud require in depth investigation and use considerable resources to resolve. Any cost effective action to prevent instances of fraud will result in resources being diverted to deal with them.

1.5 Risk Assessment

- 1.5.1 It is considered that the risk management system in place supported by the policies and internal controls are sufficiently robust to minimise incidents of fraud and ensure compliance with the standards.

1.6 Equality Impact Assessment

- 1.7 This report is demonstrating how the Council complies with International Standards. These standards are based upon factors outside of equality issues.

1.8 Recommendations

- 1.8.1 General Purposes Committee are requested to consider the evidence provided by the Audit Committee and Management Team and endorse the assurance given by the Chairman of this Committee that the standards have been complied with.

Background papers:

contact: David Buckley

Nil

Councillor M. Balfour
Chairman of General Purposes Committee

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	Confirmation of compliance with standards.
b. Does the decision being made or recommended through this paper make a positive contribution to promoting equality?	No	Confirmation of compliance with standards.
c. What steps are you taking to mitigate, reduce, avoid or minimise the impacts identified above?		N/A

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.

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Tonbridge & Malling BC

2013/14 Financial statements

Compliance with International Standards on Auditing: Information requested from management

Introduction

As part of our risk assessment procedures external auditors are required to obtain an understanding of certain management processes and the oversight of those processes by Those Charged With Governance (TCWG). We therefore request responses from management and TCWG to the questions set out below.

For Tonbridge & Malling BC responsibility for approving the accounts falls to the General Purposes Committee. It is suggested that the responses in respect of TCWG are initially provided by the Audit Committee and then confirmed by the General Purposes Committee.

Fraud

ISA(UK&I)240 covers auditors responsibilities relating to fraud in an audit of financial statements.

As part of our audit risk assessment procedures we are required to consider risks of fraud. This includes considering the arrangements management has put in place with regard to fraud risks and how TCWG oversee these processes. As part of the oversight process TCWG should consider the potential for override of controls and inappropriate influence over the financial reporting process.

We are also required to make inquiries of both management and the Audit Committee as to their knowledge of any actual, suspected or alleged fraud.

	Please explain how management;	2013/14 Responses:
1	Undertakes an assessment of the risk that the financial statements may be materially misstated due to fraud. Is there such a risk for 2013/14? If so what are the accounts, classes of transactions, or disclosures where fraud risks have been identified or are likely to exist?	<p>We consider that the potential for material misstatement within the financial statements due to fraud is negligible. This assessment is based upon the use of budgetary control, risk management and significant peer review by senior officers during the accounts close-down process.</p> <p>Management are asked to consider the risk of fraud and error when completing their operational risk registers and are required to draw any areas that are considered significant risk to be reported to Management Team.</p> <p>The Internal Audit planning process carries out a risk assessment in order to score against fraud and error and targets those areas where the risk is considered highest.</p> <p>Management review financial statements as part of the year end closedown.</p> <p>This review includes the completion of a checklist on what reviews have been undertaken in order for the Section 151 Officer to be satisfied that the accounts have been prepared with a minimal risk of financial misstatement.</p> <p>No material risks have been identified for 2013/14.</p>

2	Identifies and responds to the risk of fraud in the organisation.	<p>The zero-tolerance culture of the organisation towards fraud is reinforced by use of Anti-Fraud and Corruption policies supported by a Confidential Reporting Code with outcomes being reported to Members. Any reported allegations of fraud will be investigated and dealt with according to the relevant policies.</p> <p>The Internal Audit planning process carries out a risk assessment in order to score against fraud and error and targets those areas where the risk is considered highest. The subsequent reviews result in an assurance level being given to Management and Members for each audit and this is used by the Chief Internal Auditor to give an overall assurance level to Members in his Annual Report. In addition, all reports and recommendations are reported to relevant Chief Officers and management with comprehensive follow-up procedures that monitor improvement.</p> <p>There is a strong risk management culture within the organisation. Management are required to consider fraud and error within their services as part of the risk management process. Management have a duty to report any changes in movement towards greater risk and are also required to report any concerns of fraud for investigation.</p> <p>The authority undergoes regular budgetary control reporting to management and Members, and this should identify potential fraud as being a variation to the set budget. Internal Audit testing of risk areas is designed to identify potential anomalies. All services are required to complete risk registers and to consider the risk of fraud in this exercise.</p>
3	Communicates to employees its views on business practice and ethical behaviour.	<p>Anti-Fraud Policies are frequently reviewed and distributed to staff. These include a statement of zero-tolerance towards fraudulent behaviour.</p> <p>Where staff have computer access they are required to acknowledge reading and understanding the policies by the use of NETconsent at log in point.</p> <p>During 2013/14 all staff with computer access were given the opportunity to undertake on-line fraud awareness training.</p> <p>The Council web pages on fraud will be updated and the latest versions of Anti-Fraud Policies will be distributed through NET consent.</p>
4	Communicates to those charged with governance the processes for identifying and responding to fraud.	<p>All policies relating to governance are regularly reviewed by those charged with governance. Any significant breaches, together with action taken to prevent future breaches are reported to the relevant Committee.</p>

To support audit planning we would also like to obtain the following information. It is suggested a response is agreed by the management team.

5	Are you aware of any instances of fraud, errors or other regularities	There have not been any reports of fraud or significant error reported to the Director of Finance and
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	within the organisation during the year?	Transformation during this period.
6	Do you suspect fraud may be occurring within the organisation?	There have not been any areas of concern raised or any evidence of fraud referred to the Director of Finance and Transformation during this period. All Directors are required to submit an annual assurance statement which includes a requirement to declare any suspicions of significant fraud or error within their service. Fraud work has been targeted towards additional areas of investigation as promoted by the annual "Protecting the Public Purse" publication
7	How do you encourage staff to report their concerns about fraud, and what type of concern are they expected to report?	<p>Staff are presented with all updated policies on a regular basis and are required to acknowledge reading them and understanding them by the use of NETconsent. All staff are made aware that a failure to raise concerns is not acceptable.</p> <p>During 2013/14 all staff with computer access were given the opportunity to undertake on-line fraud awareness training. A total of 151 members of staff undertook the training. It was available to 390 staff but this included a number of leisure staff who had email addresses for payslips but no access to a PC for the training so a %age would be misleading.</p> <p>The Council has approved a Confidential Reporting Code "Whistleblowing" that enable staff to report concerns on a confidential basis. This refers to the Anti-Fraud and Corruption Statement to identify concerns that should be raised.</p>
8	Are you aware of any whistleblower tips or complaints during the year and what was your response?	There were no issues raised under the "Whistleblowing Code" during the period that were referred to the Chief Internal Auditor or senior management. The Code is currently being reviewed in line with new legislation and will be circulated to staff once agreed.
9	Have any reports have been made during the year under the Bribery Act?	There have not been any reports of breaches reported.
10	Are you aware of any entries made in the accounting records of the organisation that you believe or suspect are false or intentionally misleading?	<p>There have not been any suspicions raised with the Director of Finance and Transformation nor have there been any indicators within the budget monitoring process that suggest this has occurred..</p> <p>The Council has a Confidential Reporting Code that enables staff to raise concerns in line with the Public Disclosure Act 1998. No concerns have been raised during 2013/14.</p>
11	Are you aware of any organisational or management pressure to meet financial or operating targets?	<p>Regular reporting of the Council's financial position is made to the Management Team. The Director of Finance & Transformation will regularly revise the Medium Term Financial Strategy as financial and operating targets become stretched. The approach adopted is to recognise trends and revise targets appropriately to respond to change with Management and Members being provided with regular updates.</p> <p>Budget monitoring takes place constantly and any issues are identified at an early stage. As a result of the Government's public sector savings targets, the Council continues to manage pressures for further savings and</p>

		<p>efficiencies. Management Team do not believe that this pressure on the organization as a whole compromises internal controls increasing the risk of fraud or error. Changes to procedures must be agreed by Management.</p>
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Compliance with laws and regulations

Under ISA 250 we are required to obtain an understanding of the legal and regulatory framework applicable to the Council. We are also required to obtain from management a general understanding of the procedures followed by the Council to ensure compliance with this framework.

12	<p>Please provide a brief summary of the procedures followed by the Council to ensure compliance with legislation and relevant regulatory frameworks.</p>	<p>The Council's Constitution contains the details of regulatory framework. The Constitution also contains details of delegated responsibilities.</p> <p>All decision making Committee papers include a section for legal consideration and a synopsis of the legal position is included in reports.</p> <p>Any significant breaches of legislation are investigated by the Monitoring Officer and are reported to Members.</p>
13	<p>Have there been any suspected breaches of the legal and regulatory framework reported to the Monitoring Officer during the year? Is there any indication of significant unreported concerns?</p>	<p>There have been no suspected breaches of the legal and regulatory framework reported to the Monitoring Officer during the year. There is no indication of significant unreported concerns</p>

Accounts planning risk

Under ISA 260 there is a requirement on auditors to obtain Management's view on ;

14	<p>The nature and extent of any significant internal and external operational, financial, compliance or other risks facing the Council which might have an effect on the financial statements</p>	<p>There is a requirement under the Council's Risk Management system for all risks identified as being "High" risk to be reported to Management Team. These risks have been reported to Management Team and there are none that have been identified as having a significant risk on the financial statements of the Council.</p> <p>The Council has a Medium Term Financial Strategy and risks identified that are likely to have an effect on the finances of the Council are factored into this plan. Regular reviews of the MTFs ensure that financial planning is closely monitored.</p>
15	<p>Where there are such risks, the likelihood of those risks materialising.</p>	<p>As stated above there are no risks that have been deemed to fall into this category.</p>
16	<p>Matters and events which occurred during the year that could influence</p>	<p>The transfer of the management of the Council's leisure facilities to a trust on 1 November 2013.</p>

	our audit approach or the entity's financial statements.	
17	The appropriateness of the accounting policies to be used in the period and whether any changes in the entity's activities could require them to be updated.	Review of accounting policies recently undertaken with no major updates considered necessary.
18	Their awareness of laws, accounting standards, corporate governance and regulatory requirements (including changes in or new items) that could affect the financial statements.	Management Team kept informed of changes in accounting standards, regulatory requirements, etc, that could have a significant effect on the financial statements.
19	Their views on the entity's control environment, including the process of reviewing the effectiveness of the system of internal control and the results of any review.	Internal Audit review the effectiveness of internal audit and report accordingly to Management Team. Recommendations are made to chief officers, and at least once a year, a complete summary of recommendations is given to the whole Management Team. Management Team is satisfied as to the effectiveness of internal controls.
20	Have there been any significant transactions that are outside the Council's normal business activities?	None to the best of our knowledge.

Litigation and claims

Under ISA(UK&I)501 auditors are required to perform audit procedures to identify litigation and claims involving the entity which may give rise to a risk of material misstatement

21	What are management's policies and procedures for identifying, evaluating and accounting for litigation claims and assessments.	Any claims received are reviewed according to the circumstances of the claim.
22	Are there litigation and claims involving the Council which may give rise to a risk of material misstatement?	None that would give rise to a material misstatement.
23	Have there been any inquiries or examinations performed by licensing, tax or other authorities and other regulators during the year?	The only enquiry from an external regulator requiring management input was a return to the Communications Commissioner relating to use of RIPA Communications powers. This was a nil return.
24	Please identify any external solicitors used during the year or who were working on open litigation or contingencies from prior years.	Bevan Britton

Related Parties

Under ISA(UK&I)501 auditors are required to to inquire of management and TCWG to obtain an understanding of the controls over related parties.

25	What controls does the Council have in place to identify, account for, and disclose, related party transactions and relationships (to include procedures over authorisation, recording and agreement of related party transactions?	All staff are required to disclose any interests and this includes the potential for related party transactions. If there are any potential conflicts of interest then the person must not deal with the transaction. Failure to comply with this requirement is a disciplinary matter.
26	Are you aware of any related party relationships or transactions that could give rise to instances of fraud?	There is no awareness of any related party relationships that could give rise to instances of fraud. Chief Officers are required to complete a form annually declaring any such interests and each service maintains a record of disclosures of staff within the section. Staff were reminded through Netconsent of the Code of Conduct with specific attention drawn to the requirement to disclose interests.

Going concern

ISA(UK&I)570 covers auditor responsibilities in the audit of financial statements relating to management's use of the going concern assumption in the financial statements.

The going concern assumption is a fundamental principle in the preparation of financial statements. Under this assumption entities are viewed as continuing in business for the foreseeable future. Assets and liabilities are recorded on the basis that the entity will be able to realise its assets and discharge its liabilities in the normal course of business.

Under ISA 570 we are required to obtain from management an assessment of the organisation's ability to continue as a going concern.

27	How do management satisfy themselves that it is appropriate to adopt the going concern basis in preparing the financial statements?	<p>Going concern status is maintained through the use of the medium term financial strategy. This projects the level of financial expenditure and levels of reserves required to provide services.</p> <p>The Council currently holds adequate reserves that could be used in the event of emerging financial difficulties in the short term, allowing for more detailed plans to be considered and put in place for the longer term.</p>
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Tonbridge & Malling BC

2013/14 Financial statements

Compliance with International Standards on Auditing: Information requested from Those Charged With Governance

Introduction

As part of our risk assessment procedures external auditors are required to obtain an understanding of certain management processes and the oversight of those processes by Those Charged With Governance (TCWG).

We therefore request responses from TCWG to the questions set out below. It is suggested the responses from TCWG should follow consideration of the responses from management.

For Tonbridge & Malling BC responsibility for approving the accounts falls to the General Purposes Committee. It is suggested that the responses in respect of TCWG are initially provided by the Audit Committee and then confirmed by the General Purposes Committee.

ISA 240: Fraud		
1	How do TCWG exercise oversight of management's processes in relation to:	
a)	Undertaking an assessment of the risk that the financial statements may be materially misstated due to fraud.	<p>The accounts are prepared in accordance with the Code of Practice on Local Authority Accounting in the UK 2013/14. A Statement of Responsibilities for the Statement of Accounts is included in the Statement of Accounts which is approved by the General Purposes Committee and subsequently signed by the Chairman of the Committee and the Director of Finance. This Statement of Responsibilities is supported by a detailed declaration from the Director of Finance and Transformation.</p> <p>The Accounts also contain the Annual Governance Statement which confirms compliance with the Code of Corporate Governance. It is signed by the Chief Executive and the Leader of the Council and confirms that there are no known breaches of laws and regulations.</p> <p>The accounts are presented to members with an accompanying report which explains significant items and movements.</p>
b)	Identifying and responding to risks of fraud in the organisation (including how TCWG oversee any specific risks of fraud which management have brought to its attention, or any classes of transactions, account balances, or disclosure for	<p>The zero-tolerance culture of the organisation towards fraud is reinforced by use of Anti-Fraud and Corruption Policies supported by a Confidential Reporting Code with outcomes being reported to Members. There is a comprehensive internal audit programme that covers all of the main accounting systems on an annual basis. These reviews result in an assurance level being given to Members for each individual audit and this is used by the Chief</p>

	which a risk of fraud is likely to exist).	<p>Internal Auditor to give an overall assurance level to Members in his Annual Report. In addition, all reports and recommendations are reported to relevant Chief Officers and management with comprehensive follow-up procedures that monitor improvement.</p> <p>The Council works with partners to identify and investigate fraud. The referrals made through the National Fraud Initiative (NFI) exercise are investigated and outcomes are reported to Members of the Audit Committee.</p> <p>The Benefit Investigation Section work closely with the Department of Work and Pensions (DWP) to investigate allegations of fraud. There is also participation in the Housing Benefit Matching System that uses data matching in order to identify incorrect benefit payments. The outcomes of benefit investigations are regularly reported to the Finance, Innovation & Property Advisory Board.</p>
c)	Communication to employees of views on business practice and ethical behaviour.	<p>In order to make sure that all staff are fully aware of Anti-Fraud Policies, Anti-Money Laundering Policy and Confidential Reporting Code the Council uses "Netconsent". This is software that requires staff to read policies and acknowledge understanding of them before they can log on to the Council's computer systems. This has also been used to circulate Data Protection and email usage policies.</p> <p>All staff are required to abide by the Council's Code of Conduct and this is provided upon appointment to the Council. The Code of Conduct has been circulated to staff by use of Netconsent. There are enhanced Codes of Conduct in some sections such as Housing Benefits and Internal Audit where staff are also required to sign additional specific Codes of Conduct.</p>
d)	Communication to those charged with governance the processes for identifying and responding to fraud.	<p>The Anti-fraud and supporting policies are reviewed and agreed by Members on a regular basis. Any serious breaches are reported to Members with action taken to improve control weaknesses that were identified.</p>
2	Have TCWG identified any specific fraud risks within the organisation, particular locations where fraud is more likely to occur, or areas that are at risk of fraud?	<p>The Audit Committee is also responsible for overseeing the risk management process in place. Besides reviewing the risk management process the Committee is given regular reports on the risk exposure levels identified in the risk registers including specific attention to high risk areas. Regular reporting of insurance claims takes place. This would include any claims that have arisen from fraud or breaches of internal control.</p> <p>When the Annual Audit Plan is considered by the Audit Committee it will have taken into account any areas identified as high risk. Members are updated on publications such as "Protecting the Public Purse", exercises such as the National Fraud Initiative and action taken to address any issues raised. The Audit Committee also adopted the principles set out in the CIPFA publication</p>

		“Managing the Risk of Fraud” during 2009/10.
3	How are staff encouraged to report their concerns about fraud, and the types of concerns that they are expected to report?	<p>All staff are made aware of the Confidential Reporting Code using email and “Netconsent”. The most recent version of this Code was circulated to staff using Netconsent. Frontline staff have been given fraud awareness training and this is ongoing.</p> <p>The Corporate Governance web pages were redrafted following the review of policies. There was an online fraud awareness session made available to all staff with computer access.</p> <p>The Council has a Confidential Reporting Code “Whistleblowing” that is available to all staff and external stakeholders. This code enables concerns to be raised confidentially with a prescribed explanation of how they will be investigated and dealt with. It also gives guidance on the types of concerns to raise.</p>
4	How do they satisfy themselves that internal controls, including segregation of duties, exist and work effectively?	<p>Members are presented with an Annual Governance Statement that informs them of the procedures in place that are designed to minimise the risk of fraud and error.</p> <p>The Internal Audit process requires the auditor to give a level of assurance on the area audited. There are regular reports provided to the Audit Committee that inform members of these assurance levels. Members are also given a summary of the audit with details of any recommendations made.</p> <p>The Committee are able to question the Chief Internal Auditor or his staff on the contents of this report in order to satisfy themselves that adequate internal controls are in place to prevent fraud and breaches of internal control.</p> <p>Where there is a perceived weakness the report will contain steps recommended to strengthen the controls.</p> <p>Any reports addressed to the Council from the Audit Commission are presented to the Audit Committee. Representatives of the Audit Commission regularly attend Audit Committee meetings and will present their findings to the Audit Committee as well as answering any questions on the reports.</p>
5	<p>Are TCWG aware of any actual, suspected or alleged frauds during the year?</p> <p>If yes, what has been the response?</p>	<p>The only frauds that have been reported to Members during 2013/14 related to Benefit fraud and these were reported to the Finance, Innovation and Property Advisory Board. There are no other significant concerns raised in 2013/14 that have been reported to Members.</p>
6	<p>Are TCWG aware of any whistleblower tips or complaints during the year?</p> <p>If yes, what has been the response?</p>	<p>There have been no concerns raised during the year 2013/14.</p>

ISA 250: Compliance with laws and regulations		
7	How do TCWG satisfy themselves that the Council complies with legislation and relevant regulatory frameworks?	The Council's Constitution is written to ensure compliance with law and requires all officers to comply with the relevant legislation. The Annual Governance Statement contains assurance that all relevant laws have been complied with. Any breaches of laws or regulations will be reported to Members by the Monitoring Officer.
8	Are you aware of any actual or potential litigation or claims that could materially affect the financial statements?	No issues are ongoing that could materially affect the financial statements.
ISA 260: Accounts planning risk		
9	Are TCWG aware of any significant internal and external operational, financial, compliance or other risks facing the Council which might have an effect on the financial statements. Where there are such risks, what is the likelihood of those risks materialising?	<p>The risk management system requires all Chief Officers to regularly review their risk registers and report any movements into the high area to Management Team.</p> <p>The results of these reviews of risk registers are reported to the Audit Committee and include a summary of all risks with specific information on high risk areas.</p> <p>In addition all reports requiring Members decision will contain an explanation of expected risk and steps taken to minimise the risk. These processes have not identified any events that might have a material effect on the 2013/14 financial statements.</p>
10	Are there any matters those charged with governance consider warrant particular attention during the audit? Are there any areas where they would request additional procedures to be undertaken?	Subject to confirmation by the relevant Committee, there are no matters which those charged with governance consider warrant particular attention or areas where they consider additional audit procedures should be undertaken.
ISA 570: Going concern		
11	How do TCWG satisfy themselves that it is appropriate to adopt the going concern basis in preparing the financial statements?	<p>Going concern status is maintained through the use of the medium term financial strategy. This projects the level of financial expenditure and levels of reserves required to provide services.</p> <p>The Council currently holds adequate levels of reserves that could be used in the event of emerging financial difficulties in the short term, allowing for more detailed plans to be considered and put in place for the longer term.</p> <p>Members receive regular reports on the financial position of the Council, movements in the MTFs and any potential changes on calls from reserves.</p> <p>The assessment of going concern will also take into account the Council's status as a tax-raising body.</p>

TONBRIDGE & MALLING BOROUGH COUNCIL

GENERAL PURPOSES COMMITTEE

23 June 2014

Report of the Director of Finance and Transformation

Part 1- Public

Delegated

1 ANNUAL GOVERNANCE STATEMENT AND STATEMENT OF ACCOUNTS 2013/14

The Annual Governance Statement for the year ended 31 March 2014 was considered by the Audit Committee at its meetings on 14 April. The Statement accompanies the 2013/14 Statement of Accounts and this report seeks endorsement of the Annual Governance Statement by this Committee. This report also presents an unaudited set of Accounts for 2013/14 in the format specified by the Code of Practice on Local Authority Accounting in the United Kingdom 2013/14 for consideration and approval. The Accounts include the proposals recommended to the Cabinet meeting on 25 June.

1.1 Introduction

1.1.1 The Annual Governance Statement accompanies the Statement of Accounts, but is not part of the Accounts. The purpose of the Annual Governance Statement is to assess and demonstrate that there is a sound system of corporate governance throughout the organisation. Governing is about how local government bodies ensure they are doing the right things, in the right way, for the right people in a timely, inclusive, open, honest and accountable manner.

1.2 Audit Committee

1.2.1 The Annual Governance Statement for the year ended 31 March 2014 was considered by the Audit Committee at its meeting on 14 April. At that meeting Members asked that the Statement open with the following sentence: "The purpose of the Annual Governance Statement is to assess and demonstrate that there is a sound system of corporate governance throughout the organisation." Other than the amendment outlined above, the Statement as presented was endorsed by Members.

1.2.2 The Statement is prepared by way of a self-assessment questionnaire and supporting evidence. The Statement is to be signed by both the most senior member and officer of the Council following its consideration and endorsement.

1.3 Statement of Accounts

- 1.3.1 An audited set of Accounts for 2013/14 must be approved by the Council or a Committee of the Council by 30 September 2014. Under the Council's constitutional arrangements responsibility for the approval of the Statement of Accounts is delegated to this Committee. The Committee has a meeting scheduled for the 1 September to approve an audited set of Accounts.
- 1.3.2 The Audit Committee is due to consider and peruse the enclosed unaudited set of Accounts for 2013/14 on 16 June and to make such recommendations as the Committee considers appropriate. Due to the timing of meetings any recommendations deemed appropriate will be reported verbally at the meeting.

The Accounts are to be prepared in accordance with International Financial Reporting Standards. The Code of Practice on Local Authority Accounting in the United Kingdom is issued by the Chartered Institute of Public Finance and Accountancy and is reviewed and as appropriate updated at least annually.

The Accounts for 2013/14 reflect the changes to International Accounting Standard 19 in respect of pensions and the introduction of the Business Rates Retention scheme where the Council acts as an agent for the Government, Kent County Council and Kent Fire and Rescue in respect of business rates.

- 1.3.3 An unaudited set of Accounts for 2013/14 is enclosed with this agenda. It consists of the following individual financial statements and associated notes.
- 1) Movement in Reserves Statement – this Statement shows the movement in the year on the different reserves held by the Council, analysed into 'usable reserves' (those that can be applied to fund expenditure and or reduce local taxation) and other reserves (those that the Council is not able to use to provide services, for example, the revaluation reserve).
 - 2) Comprehensive Income and Expenditure Statement – this Statement shows the accounting cost in the year of providing services in accordance with generally accepted accounting practices, rather than the amount to be funded from taxation. The taxation position is shown in the Movement in Reserves Statement.
 - 3) Balance Sheet – sets out the financial position of the Council at 31 March 2014. It shows the value of the Council's assets and liabilities, and its balances and reserves.
 - 4) Cash Flow Statement – this summarises the inflows and outflows of cash and cash equivalents for both revenue and capital purposes.
 - 5) Notes to the financial statements.

- 6) Collection Fund and Associated Notes – shows the total local taxation transactions in relation to business rates and council tax.

- 1.3.4 At **[Annex 1]** is a more detailed overview of the Statement of Accounts and at **[Annex 2]** a checklist certified by the Director of Finance and Transformation in support of the assertions made in the Statement of Responsibilities for the Statement of Accounts.
- 1.3.5 Members will note in accordance with the Accounts and Audit Regulations and in my role as the Council's responsible financial officer, I have certified that the Statement of Accounts present a "true and fair view" of the financial position of the local authority at the end of the year and its income and expenditure for the year.
- 1.3.6 The Statement of Accounts is subject to external audit and our external auditors are to commence the audit of the Accounts shortly.

1.4 Accounts and Audit Regulations

- 1.4.1 The Accounts and Audit Regulations (England) 2011 require:
- The Council's responsible financial officer to certify an unaudited set of accounts for issue that present a "true and fair view" of the financial position of the Council as at 31 March 2014 and its income and expenditure for the year ended 31 March 2014 by no later than 30 June.
 - The responsible financial officer and Members to certify / approve an audited set of accounts for publication by no later than 30 September, and that following approval both the responsible financial officer and Chairman of the receiving Committee sign and date the Statement of Accounts.
 - Authorities to have in place a sound system of corporate governance and that an Annual Governance Statement is to accompany, but is not part of the Accounts.

1.5 Statement of Auditing Standards

- 1.5.1 Our External Auditor (Grant Thornton) is required to issue a report to those charged with governance covering, amongst other things, the outcome of the audit of the Accounts. Under the Council's constitutional arrangements it is the General Purposes Committee that will receive this report. The report is expected to be presented to the General Purposes Committee meeting on 1 September 2014.

1.6 Revenue and Capital Outturn 2013/14

- 1.6.1 At the time of writing this report, Cabinet, at its meeting on 25 June, is due to receive a joint report on the Revenue and Capital Outturn for the year 2013/14. That report and the associated Outturn Booklet contain details of variations between the 2013/14 revised estimates and outturn.

1.6.2 Members are to be advised at this meeting that the overall revenue outturn was within budget with a contribution to the General Revenue Reserve of £296,820 compared with the revised estimate figure of £71,150.

1.6.3 In addition, that we had as part of the closedown process undertaken a review of the specific earmarked reserves held by the Council and invited Cabinet to endorse that:

- A Business Rates Retention Scheme reserve is established in the sum of £1,500,000, in the main, to take account of the accounting arrangements, e.g. safety net payment accounted for in year and the deficit that triggered the safety net payment in the following year. The balance of around £126,000 is to meet in full or in part our share of any shortfall between our business rates income and the baseline for 2014/15. The maximum amount the authority has to meet of any shortfall in 2014/15 is circa £154,000.
- A sum of £50,000 is to be added to the Invest to Save Reserve to fund initiatives to reduce costs and or generate additional income.

1.6.4 These proposals have been reflected within the outturn position given above.

1.6.5 **[Annex 3]** provides details of movements on the special projects reserve, other earmarked reserves and minor revenue adjustments agreed by the Director of Finance and Transformation during the closedown process or to be agreed by Members.

1.7 Legal Implications

1.7.1 Compliance with the Accounts and Audit Regulations and the Code of Practice on Local Authority Accounting in the United Kingdom is a statutory requirement. There are a number of legislative requirements to consider in the preparation and publication of the Statement of Accounts which will be addressed as we move through the closedown process.

1.8 Financial and Value for Money Considerations

1.8.1 As set out above.

1.9 Risk Assessment

1.9.1 The Statement of Accounts is a statutory document and, therefore, failure to prepare and publish the Accounts in accordance with proper accounting practice and within the statutory timescales could adversely affect the Council.

1.10 Equality Impact Assessment

1.10.1 See 'Screening for equality impacts' table at end of report

1.11 Recommendations

- 1.11.1 To endorse the Annual Governance Statement for the year ending 31 March 2014 to accompany the 2013/14 Statement of Accounts.
- 1.11.2 To note and endorse the Statement provided by the Director of Finance and Transformation [**Annex 2**] in support of assertions made in the Statement of Responsibilities for the Statement of Accounts.
- 1.11.3 To note and endorse the recommendations detailed at paragraph 1.6.3 following a review of the specific earmarked reserves held by the Council.
- 1.11.4 To receive and approve the enclosed unaudited set of Accounts for 2013/14 and request that the Chairman sign the Accounts in the appropriate place.

Background papers:

Nil

contact: Neil Lawley

Paul Worden

Sharon Shelton

Director of Finance and Transformation

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?	N / A	This report is factual in nature presenting an unaudited set of Accounts for 2013/14 in the format specified by the Code of Practice on Local Authority Accounting in the United Kingdom 2013/14.
b. Does the decision being made or recommended through this paper make a positive contribution to promoting equality?	N / A	See above.
c. What steps are you taking to mitigate, reduce, avoid or minimise the impacts identified above?		N / A

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.

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Overview of Statement of Accounts 2013/14

The Statement of Accounts 2013/14 consists of, amongst other things, the following financial statements and associated notes; the Movement in Reserves Statement; the Comprehensive Income and Expenditure Statement; the Balance Sheet; the Cash Flow Statement; and the Collection Fund.

1) Explanatory Foreword (Pages 1 to 11)

The foreword provides a brief explanation of the financial aspects of the Council's activities for the year ended 31 March 2014; highlights any major events or changes in presentation or accounting that impact on the Accounts; and a review of the year and possible issues for the future.

2) Statement of Responsibilities for the Statement of Accounts (Page 12)

This sets out the respective responsibilities of the Authority and the Council's responsible financial officer.

3) Movement in Reserves Statement (Page 13)

This Statement shows the movement in the year on the different reserves held by the Council, analysed into 'usable reserves' (those that can be applied to fund expenditure or reduce local taxation) and other reserves. The surplus / (deficit) on provision of services shows the true economic cost of providing services, more details of which are shown in the Comprehensive Income and Expenditure Statement. These are different from the statutory amounts required to be charges to the General Fund Balance for Council Tax setting. The net increase / (decrease) before transfers to or from earmarked reserves shows the statutory General Fund Balance before any discretionary transfers to or from earmarked reserves undertaken by the Council.

4) Comprehensive Income and Expenditure Statement (Page 14)

This Statement shows the accounting cost in the year of providing services in accordance with generally accepted accounting practices, rather than the amount to be funded from taxation. Authorities raise taxation to cover expenditure in accordance with regulations; this may be different from the accounting cost. The taxation position is shown in the Movement in Reserves Statement. The Statement is divided into five distinct sections.

The first section provides segmental accounting information on the costs of the Council's continuing operations, net of specific grants and income from fees and charges, to give the net cost of services.

The second section comprises items of income and expenditure relating to the Council as a whole and not to any individual service, e.g. parish council precepts.

The third section comprises items of income and expenditure arising from financing and investment activities, e.g. investment income.

The fourth section shows the income from local taxation, general government grants and all capital grants and contributions in the period, to give the net deficit or surplus on provision of services for the year.

The final section shows other items that have contributed to the movement in the net worth of the Council, e.g. increase / decrease in the value of its assets, to give a total comprehensive income and expenditure for the year.

The total comprehensive income and expenditure for the year is (£1.8m) compared to (£3.2m) for 2012/13. The movement of £1.4m is largely due to:

- Gains of £3.7m following the revaluation of the Council's land and buildings compared to a gain of £8.3m in 2012/13; off-set by
- Reduction of £1.4m in cost of services which is largely due to the capitalised gain on the pension fund in respect of the Leisure Services Business Unit;
- Increase of £1.3m in the fair value of investment properties; and
- Increase of £0.6m in taxation and non-specific grant income primarily due to New Homes Bonus monies.

5) Balance Sheet (Page 15)

This sets out the financial position of the Council as at 31 March 2014. The Balance Sheet is fundamental to the understanding of the Council's year-end financial position. It shows the Council's assets and liabilities, and its balances and reserves.

As at 31 March 2014 the total value of the Council's non-current assets was £67.2m (£62.3m at 31 March 2013). Movements in non-current assets reflect the Council's capital programme and revaluation, depreciation, impairment and disposal of assets.

In accordance with the rolling programme properties for community use were the subject of revaluation. In addition, the asset class car parks, council offices and major leisure premises were also the subject of revaluation, together with heritage assets and investment property. The revaluation resulted in an overall gain of £3.8m excluding investment

property of which £3.7m is recognised in the revaluation reserve and £0.1m in the Comprehensive Income and Expenditure Statement representing the reversal of revaluation losses in previous years. Investment property experienced an increase in fair value of £1.3m which is recognised in the Comprehensive Income and Expenditure Statement.

The upward movement in debtors is largely due to the introduction of the Business Rates Retention scheme in 2013/14 comprising a safety net payment due to the Council, sums owed by the other participants in the scheme representing their share of the deficit at the year-end and our share of sums owed by business ratepayers; increase in the amount owed in respect of housing benefit overpayments; and severe weather grant funding due to the Council.

The upward movement in creditors is largely due to the introduction of the Business Rates Retention scheme in 2013/14 representing our share of sums owed to business ratepayers; and sums owed to major precepting authorities in respect of their share of the council tax surplus at the year-end offset by a decrease in amounts owed to central government in respect of prior years' business rates and housing benefit and council tax benefit subsidy.

The increase in Provisions is largely due to the introduction of a NNDR Appeals provision to meet our share of the cost arising from successful appeals by business ratepayers.

The Pensions Liability as at 31 March 2014 was £48.8m and as at 31 March 2013 £47.8m.

The Council's Reserves stand at £17.1m at 31 March 2014 comprising:

Revenue Reserve for Capital Schemes	£7.5m
Building Repairs Reserve	£0.02m
Other Specific Earmarked Reserves	£3.7m
General Revenue Reserve	£5.9m

Included in Other Specific Earmarked Reserves is a Business Rates Retention Scheme reserve in the sum of £1.5m established, in the main, to take account of accounting arrangements, e.g. safety net payment accounted for in year and the deficit that triggered the safety net payment in the following year.

6) Cash Flow Statement (Page 16)

This summarises the inflows and outflows of cash and cash equivalents for both revenue and capital purposes. The statement shows that there was a net cash inflow of £0.2m.

7) Notes to the Accounts (Pages 17 to 62)

These are the notes to the four core financial statements detailed above.

8) Collection Fund and Associated Notes (Pages 63 to 66)

This reflects the statutory requirement for billing authorities to maintain a separate Collection Fund, showing the transactions in relation to business rates and council tax and illustrates how the demands on the Fund from Kent County Council, Police and Crime Commissioner for Kent, Kent & Medway Fire and Rescue Authority and the Borough Council General Fund in respect of council tax and Central Government, Kent County Council, Kent & Medway Fire and Rescue Authority and the Borough Council General Fund in respect of business rates have been satisfied. The Collection Fund is consolidated with the other accounts of the billing authority within the Balance Sheet.

9) Annual Governance Statement (Pages 67 to 70)

This Statement accompanies the Statement of Accounts, but is not part of the Accounts. The purpose of the Annual Governance Statement is to assess and demonstrate that there is a sound system of corporate governance throughout the organisation. Governance is about how local government bodies ensure they are doing the right things, in the right way, for the right people in a timely, inclusive, open, honest and accountable manner.

10) Independent Auditor's Report (Pages 71 to 72)

The Council's external auditors provide an independent opinion on whether the financial statements present a "true and fair view" of the financial position of the Council as at 31 March 2014 and its income and expenditure for the year ended 31 March 2014, and review the Annual Governance Statement.

11) Glossary (pages 73 to 76)

A glossary of terms used in the Statement of Accounts.

**DECLARATION IN SUPPORT OF ASSERTIONS MADE IN THE
STATEMENT OF RESPONSIBILITIES FOR THE
STATEMENT OF ACCOUNTS**

This statement is given in respect of the Statement of Accounts 2013/14.

I acknowledge my responsibility for preparation of the Statement of Accounts in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2013/14; and that the Accounts present a “true and fair view” of the financial position of the Council and of its income and expenditure for the year ended 31 March 2014.

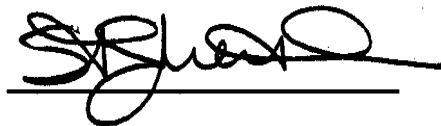
In doing so, the following have been done:

- A detailed closedown timetable (final accounts working paper 36) was prepared and approved by the Corporate Management Team, and communicated to all Services.
- Detailed Year-End Service Guidance Notes (final accounts working paper 38) were prepared and issued to all Services.
- Recommendations made by our external auditors following the audit of the 2012/13 Statement of Accounts have been reviewed and actioned where appropriate.
- Reconciliations have been carried out between the Council’s financial ledger (Integra) and the Revenues & Benefits system (iWorld).
- The trial balance (final accounts working paper 34) has been balanced.
- The total for each accountant as per the trial balance (final accounts working paper 34) has been agreed to the net total as per the ledger control sheets.
- The Total Service Expenditure as per the General Fund (final accounts working paper 22) has been agreed to the movement in the General Fund on the Integra General Ledger (final accounts working paper 23).
- The non-current assets entries in the Balance Sheet are in line with valuations and other known transactions.
- The entries within the Collection Fund have been agreed with other financial statements in the Statement of Accounts and the Council Tax set by both the Council on 14 February 2013 and other major precepting authorities.
- The total comprehensive income and expenditure for the year as shown in the Comprehensive Income and Expenditure Statement (final

accounts working paper 18) has been agreed to the Total Reserves movement reflected in the Balance Sheet (final accounts working paper 11).

- The movement in cash and cash equivalents as per the Cash Flow Statement has been agreed with the movement in the cash and cash equivalents balances as per the Balance Sheet (final accounts working paper 11).
- An Analytical Review with explanatory notes of significant variations between 2012/13 and 2013/14 has been prepared.
- The Final Accounts Disclosure Checklist 2013/14 will be completed when available.
- The Final Accounts Protocol 2013/14 produced by the Audit Commission will be completed when available.

Signed:

A handwritten signature in black ink, appearing to read 'S.J. Shelton', written over a horizontal line.

Dated: 4 June 2014

S.J. Shelton, CPFA
Director of Finance and Transformation

TABLE 1

Special Projects Reserve	2013/14		
	Revised £	Outturn £	Variance £
Contribution to/(from) in Year			
Borough Signage	(3,200)	(3,169)	31
Crime & Disorder Initiatives	(20,000)	(5,368)	14,632
Development Control Scanning	-	(7,000)	(7,000)
Environmental Health Initiatives	-	(6,300)	(6,300)
Housing Survey	(7,900)	(13,385)	(5,485)
Repossessions Prevention Fund	(5,500)	(6,319)	(819)
River Wall at Wouldham	(20,000)	(20,000)	0
Waste and Street Scene Initiatives	-	(6,000)	(6,000)
Movement in Year	(56,600)	(67,541)	(10,941)

TABLE 2

Other Earmarked Reserves	2013/14		
	Revised £	Outturn £	Variance £
Contribution to/(from) in Year			
Election Expenses	12,800	18,924	6,124
Housing Assistance	150,000	150,000	0
Housing and Welfare Reform	-	4,255	4,255
Local Development Framework	10,000	93	(9,907)
Tonbridge and Malling Leisure Trust	200,000	200,000	0
Community Enhancement Fund	(2,850)	(2,851)	(1)
Homelessness	(4,900)	(4,889)	11
Housing and Planning Delivery Grant	(16,400)	(16,337)	63
Invest to Save	(55,250)	(58,022)	(2,772)
Leisure Services Business Unit	(100,000)	(100,000)	0
Medium Term Financial Strategy	(250,000)	(250,000)	0
Planning Inquiries	(35,000)	(39,145)	(4,145)
Risk Management Support	(2,250)	(2,258)	(8)
Supporting People	-	(700)	(700)
Tonbridge Town Centre	(80,000)	(34,593)	45,407
Town Team Partners	(10,000)	(10,000)	0
Approved by Director of Finance & Transformation			
Business Support Scheme	-	250,000	250,000
Flood Recovery and Defence	-	176,000	176,000
Public Health	-	17,093	17,093
For Approval			
Business Rates Retention Scheme	-	1,500,000	1,500,000
Invest to Save	-	50,000	50,000
Movement in Year	(183,850)	1,847,570	2,031,420

TABLE 3

Revenue Adjustments	2013/14		
	Revised £	Outturn £	Variance £
Expenditure / (Receipts) in Year			
Rechargeable Works Overheads	-	(294)	(294)
Miscellaneous Cash	-	(1,004)	(1,004)
Movement in Year	-	(1,298)	(1,298)

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TONBRIDGE & MALLING BOROUGH COUNCIL

GENERAL PURPOSES COMMITTEE

23 June 2014

Report of the Director of Finance and Transformation

Part 1- Public

Matters for Information

1 AUDIT PLAN 2013/14

This report introduces the Council's external auditors (Grant Thornton) 2013/14 Audit Plan.

1.1 2013/14 Audit Plan

1.1.1 Each year under auditing standards our external auditors are required to issue an accounts audit plan [**Annex 1**] setting out the proposed approach to the audit of the Council's financial statements.

1.2 Legal Implications

1.2.1 As set out in the document.

1.3 Financial and Value for Money Considerations

1.3.1 As set out in the document.

1.4 Risk Assessment

1.4.1 As set out in the document.

Background papers:

contact: Sharon Shelton

Nil

Sharon Shelton
Director of Finance and Transformation

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The Audit Plan for Tonbridge and Malling Borough Council

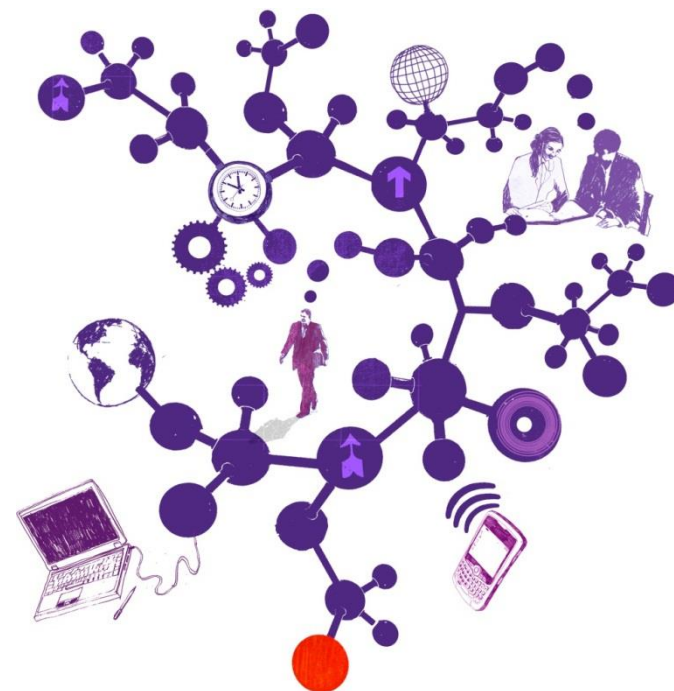
Year ended 31 March 2014

March 2014

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The contents of this report relate only to the matters which have come to our attention, which we believe need to be reported to you as part of our audit process. It is not a comprehensive record of all the relevant matters, which may be subject to change, and in particular we cannot be held responsible to you for reporting all of the risks which may affect the Council or any weaknesses in your internal controls. This report has been prepared solely for your benefit and should not be quoted in whole or in part without our prior written consent. We do not accept any responsibility for any loss occasioned to any third party acting, or refraining from acting on the basis of the content of this report, as this report was not prepared for, nor intended for, any other purpose.

Contents

Section

1. Understanding your business
2. Developments relevant to your business and the audit
3. Our audit approach
4. Significant risks identified
5. Other risks
6. Results of interim work
7. Value for Money
8. Logistics and our team
9. Fees and independence
10. Communication of audit matters with those charged with governance

Understanding your business

In planning our audit we need to understand the challenges and opportunities the Council is facing. We set out a summary of our understanding below.

Challenges/opportunities

1. Reduction in funding and financial position

- Since the Chancellor's Autumn statement in 2010 central government funding to local authorities has been reducing year on year. This financial environment continues to pose significant challenges for the Council

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2. Tonbridge Town Centre regeneration project

- The Council has reached agreement with Sainsbury's on proposals for a major leisure and retail regeneration project in Tonbridge. The proposals are subject to planning permission. Should it proceed successful delivery of this project would be a key focus for the Council over the coming year.

3. Local government finance reforms

- The Local Government Finance Act 2012 introduced changes to the framework for council tax support and business rates with effect from 1 April 2013. The Council has been required to put in place new arrangements locally to implement these changes.

4. Establishment of the Tonbridge & Malling Leisure Trust

- The Council has entered into an agreement with the new Tonbridge & Malling Leisure Trust for the management of the Council's leisure facilities with effect from 1 November 2013.

5. Financial statements

- The Department for Communities and Local Government (DCLG) is proposing to bring forward the timetable for closure of accounts by up to two months, with any change potentially happening as early as 2015/16. Any significant acceleration of the timetable for accounts submission would require the Council to review its processes for accounts preparation.

Our response

We will

- review the Council's approach to strategic financial planning, financial governance and financial control as part of the work to support our value for money conclusion.

We will

- monitor the progress of the proposals through our regular meetings with senior management
- consider the implications for the Councils 2013/14 accounts should planning permission be received before the accounts are approved.

We will

- consider the new arrangements for council tax support and business rates and review how the impact of the reforms has been incorporated into the Council's medium term financial plans.
- consider accounting issues associated with the reforms and review the Council's treatment against the 2013/14 Accounting Code of Practice.

We will

- consider any 2013/14 accounting and disclosure issues associated with the new arrangements.

Although not an issue for 2013/14 we will

- work with the Council to help identify ways of streamlining the accounts preparation process if any acceleration of the accounts timetable is confirmed.

Developments relevant to your business and the audit

In planning our audit we also consider the impact of key developments in the sector and take account of national audit requirements as set out in the Code of Audit Practice ('the code') and associated guidance.

Developments and other requirements

1. Financial reporting

- Changes to the CIPFA Code of Practice, including clarification of Code requirements around PPE valuations and changes to accounting for business rates.

2. Legislation

- Local Government Finance settlement
- Welfare reform Act 2012

3. Corporate governance

- Annual Governance Statement (AGS)
- Explanatory foreword

4. Pensions

- The impact of changes to the Local Government pension Scheme (LGPS)

6. Other requirements

- The Council is required to submit a Whole of Government accounts pack on which we provide an audit opinion
- The Council completes grant claims and returns on which audit certification is required

Our response

We will

- liaise with the Council's finance team on relevant issues prior to the accounts being prepared
- ensure that the Council complies with the requirements of the CIPFA Code of Practice through our work to review the 2013/14 financial statements

We will

- discuss the impact of legislative changes with the Council through our regular meetings with senior management and those charged with governance, providing a view where appropriate

We will

- review the arrangements the Council has in place for the production of the AGS
- review the AGS and the explanatory foreword to consider whether they are consistent with our knowledge

We will

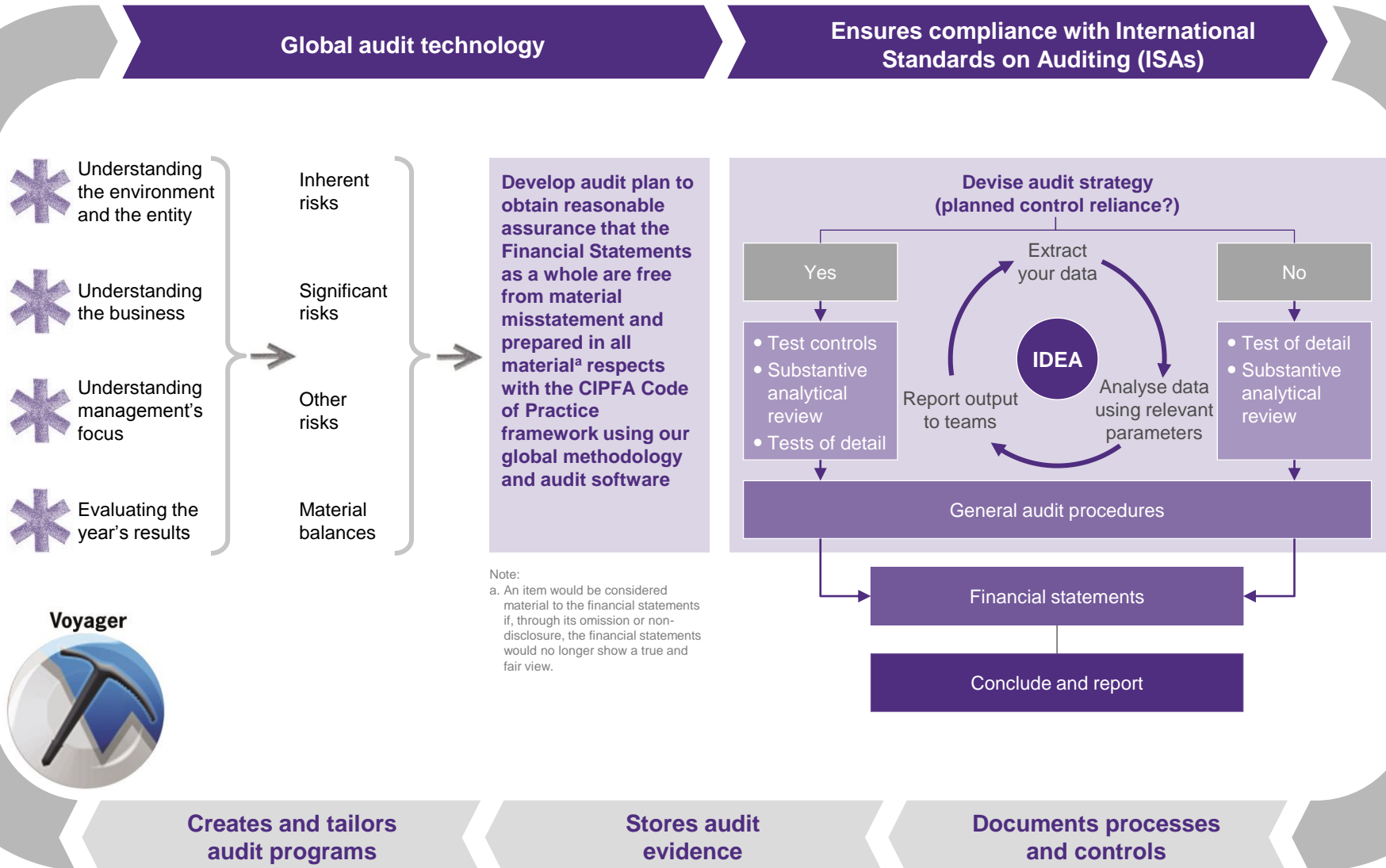
- discuss with management the Council's preparations for the changes to the LGPS from 1 April 2014

We will

- carry out work on the WGA pack in accordance with requirements
- certify grant claims and returns in accordance with Audit Commission requirements

Our audit approach

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Note:
a. An item would be considered material to the financial statements if, through its omission or non-disclosure, the financial statements would no longer show a true and fair view.

Significant risks identified

'Significant risks often relate to significant non-routine transactions and judgmental matters. Non-routine transactions are transactions that are unusual, either due to size or nature, and that therefore occur infrequently. Judgmental matters may include the development of accounting estimates for which there is significant measurement uncertainty' (ISA 315).

In this section we outline the significant risks of material misstatement which we have identified. There are two presumed significant risks which are applicable to all audits under auditing standards (International Standards on Auditing – ISAs) which are listed below:

Significant risk	Description	Substantive audit procedures
The revenue cycle includes fraudulent transactions	Under ISA 240 there is a presumed risk that revenue may be misstated due to the improper recognition of revenue.	Work planned: <ul style="list-style-type: none">• Review and testing of revenue recognition policies• Testing of material revenue streams
Management over-ride of controls	Under ISA 240 there is a presumed risk that the risk of management over-ride of controls is present in all entities.	Work completed to date: <ul style="list-style-type: none">• Testing of journal entries to 31 January 2014 Further work planned: <ul style="list-style-type: none">• Review of accounting estimates, judgments and decisions made by management• Testing of journal entries for the remainder of the year• Review of unusual significant transactions

Other risks identified

The auditor should evaluate the design and determine the implementation of the entity's controls, including relevant control activities, over those risks for which, in the auditor's judgment, it is not possible or practicable to reduce the risks of material misstatement at the assertion level to an acceptably low level with audit evidence obtained only from substantive procedures (ISA 315).

In this section we outline the other risks of material misstatement which we have identified as a result of our planning.

Other reasonably possible risks	Description	Work completed to date	Further work planned
Operating expenses	Creditors understated or not recorded in the correct period	<ul style="list-style-type: none"> Identification and walkthrough of system controls 	<ul style="list-style-type: none"> Substantive testing of creditor balances Cut-off testing to ensure that transactions have been recorded in the correct accounting period.
Employee remuneration	Employee remuneration accrual understated	<ul style="list-style-type: none"> Identification and walkthrough of system controls 	<ul style="list-style-type: none"> Substantive testing of payroll expenses
Welfare Expenditure	Welfare benefit expenditure improperly computed	<ul style="list-style-type: none"> Identification and walkthrough of system controls 	<ul style="list-style-type: none"> Substantive testing of a sample of benefit claims Review reconciliation of benefit expenditure to the benefit subsidy claim Complete benefit software diagnostic tool, uprating checks and analytical review compared to prior year subsidy claim
Property, Plant & Equipment	Revaluation measurement not correct	<ul style="list-style-type: none"> Identification and walkthrough of system controls 	<ul style="list-style-type: none"> Evaluate the qualifications and work of the valuation expert Substantively test revaluations to supporting documentation Review supporting documentation to confirm overall carrying value per accounts does not differ materially from fair value.

Results of interim audit work

The findings of our interim audit work, and the impact of our findings on the accounts audit approach, are summarised in the table below:

	Work performed and findings	Conclusion
Internal audit	<p>We have reviewed internal audit's overall arrangements in accordance with auditing standards. Our work has not identified any issues which we wish to bring to your attention.</p> <p>We also reviewed internal audit's work on the Council's key financial systems to date. We have not identified any significant weaknesses impacting on our responsibilities.</p>	<p>Overall we have concluded that the internal audit service continues to provide an independent and satisfactory service to the Council and that internal audit work contributes to an effective internal control environment at the Council.</p> <p>Our review of internal audit work to date has not identified any weaknesses which impact on our audit approach.</p>
Walkthrough testing	<p>We have completed walkthrough tests of controls operating in areas where we consider that there is a risk of material misstatement to the financial statements.</p> <p>Our work has not identified any issues which we wish to bring to your attention. Internal controls have been implemented in accordance with our documented understanding.</p>	<p>Our work has not identified any weaknesses which impact on our audit approach.</p>
Review of information technology controls	<p>Our information systems specialist will perform a high level review of the general IT control environment, as part of the overall review of the internal controls system.</p>	<p>This work is planned for May 2014.</p>

	Work performed	Conclusion
Journal entry controls	<p>We have reviewed the Council's journal entry policies and procedures as part of determining our journal entry testing strategy.</p> <p>We have undertaken testing of journal transactions for the first ten months of the financial year.</p>	<p>We have not identified any material weaknesses which are likely to adversely impact on the Council's control environment or financial statements.</p> <p>Our work to date has not identified any issues which we wish to bring to your attention. We will perform testing of journal entries for the remainder of the financial year as part of our yearend work on the Council's financial statements.</p>
Early substantive testing	<p>We have agreed that the Council's opening balances for 2013/14 agree to the closing ledger balances for 2012/13.</p>	<p>Our work has not identified any issues which we wish to bring to your attention.</p>

Value for money

Value for money

The Code requires us to issue a conclusion on whether the Council has put in place proper arrangements for securing economy, efficiency and effectiveness in its use of resources. This is known as the Value for Money (VfM) conclusion.

Our VfM conclusion is based on the following criteria specified by the Audit Commission:

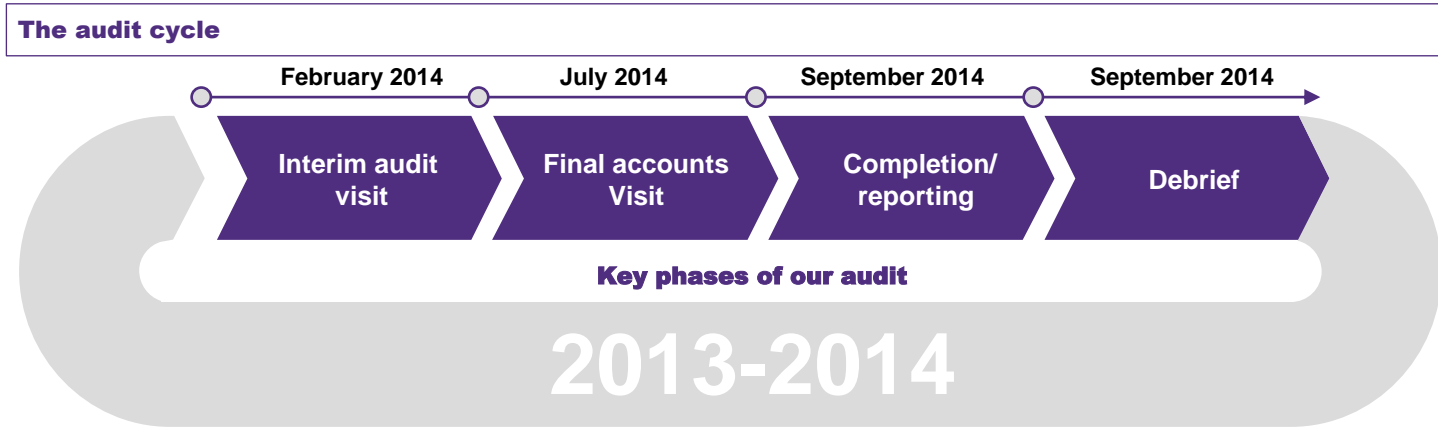
VfM criteria	Focus of the criteria
The organisation has proper arrangements in place for securing financial resilience	The organisation has robust systems and processes to manage financial risks and opportunities effectively, and to secure a stable financial position that enables it to continue to operate for the foreseeable future
The organisation has proper arrangements for challenging how it secures economy, efficiency and effectiveness	The organisation is prioritising its resources within tighter budgets, for example by achieving cost reductions and by improving efficiency and productivity

We have performed an initial risk assessment to inform our VfM conclusion work. We will perform the following work to address the risks identified;

- consider if the Council's medium term financial strategy remains robust, including the adequacy of its plans to address any potential funding gap.

The results of our VfM audit work and the key messages arising will be reported in our Audit Findings report and in the Annual Audit Letter.

Key dates



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Date	Activity
January 2014	Planning
February 2014	Interim audit visit
14 April 2014	Presentation of audit plan to Audit Committee
June/July 2014	Final accounts work
1 September 2014	Report audit findings to the General Purposes Committee
By 30 September 2014	Sign financial statements opinion

Fees and independence

Fees

	£
Council audit	60,135
Grant certification	27,400
Total fees (excluding VAT)	87,535

Our fee assumptions include:

- Supporting schedules for all figures in the accounts are supplied by the agreed dates and in accordance with the agreed information request list
- The scope of the audit and the Council's activities have not changed significantly
- The Council will make available management and accounting staff to help us locate information and to provide responses to audit queries

Fees for other services

Service	Fees £
None	Nil

Independence and ethics

We confirm that there are no significant facts or matters that impact on our independence as auditors that we are required or wish to draw to your attention. We have complied with the Auditing Practices Board's Ethical Standards and therefore we confirm that we are independent and are able to express an objective opinion on the financial statements.

Full details of all fees charged for audit and non-audit services will be included in our Audit Findings report at the conclusion of the audit.

We confirm that we have implemented policies and procedures to meet the requirement of the Auditing Practices Board's Ethical Standards.

Communication of audit matters with those charged with governance

International Standards on Auditing (ISA) 260, as well as other ISAs, prescribe matters which we are required to communicate with those charged with governance, and which we set out in the table opposite.

This document, The Audit Plan, outlines our audit strategy and plan to deliver the audit, while The Audit Findings will be issued prior to approval of the financial statements and will present key issues and other matters arising from the audit, together with an explanation as to how these have been resolved.

We will communicate any adverse or unexpected findings affecting the audit on a timely basis either informally or via a report to the Council.

Respective responsibilities

This plan has been prepared in the context of the Statement of Responsibilities of Auditors and Audited Bodies issued by the Audit Commission (www.audit-commission.gov.uk).

We have been appointed as the Council's independent external auditors by the Audit Commission, the body responsible for appointing external auditors to local public bodies in England. As external auditors, we have a broad remit covering finance and governance matters.

Our annual work programme is set in accordance with the Code of Audit Practice ('the Code') issued by the Audit Commission and includes nationally prescribed and locally determined work. Our work considers the Council's key risks when reaching our conclusions under the Code.

It is the responsibility of the Council to ensure that proper arrangements are in place for the conduct of its business, and that public money is safeguarded and properly accounted for. We have considered how the Council is fulfilling these responsibilities.

Our communication plan	Audit plan	Audit findings
Respective responsibilities of auditor and management/those charged with governance	✓	
Overview of the planned scope and timing of the audit. Form, timing and expected general content of communications	✓	
Views about the qualitative aspects of the entity's accounting and financial reporting practices, significant matters and issue arising during the audit and written representations that have been sought		✓
Confirmation of independence and objectivity	✓	✓
A statement that we have complied with relevant ethical requirements regarding independence, relationships and other matters which might be thought to bear on independence.	✓	✓
Details of non-audit work performed by Grant Thornton UK LLP and network firms, together with fees charged.		
Details of safeguards applied to threats to independence		
Material weaknesses in internal control identified during the audit		✓
Identification or suspicion of fraud involving management and/or others which results in material misstatement of the financial statements		✓
Non compliance with laws and regulations		✓
Expected modifications to the auditor's report, or emphasis of matter		✓
Uncorrected misstatements		✓
Significant matters arising in connection with related parties		✓
Significant matters in relation to going concern		✓

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