

Dear Councillor

**CORPORATE GOVERNANCE PANEL - TUESDAY, 26 JUNE 2012**

I am now able to enclose for consideration at the above meeting the following reports that were unavailable when the agenda was printed.

**Agenda Item  
No.**

**3(a) URGENT ITEM - FINAL ACCOUNTS 2011-12 - ACCOUNTING POLICIES (Pages 1 - 2)**

To receive a report from the Head of Financial Services seeking changes to be made to the Accounting Policies.

*This item will be submitted as an Urgent Item under Section 100 B (3) (b) of the Local Government Act 1972 (as amended by the Local Government (Access to Information) Act 1985.*

**9. NEW STANDARDS REGIME (Pages 3 - 8)**

To consider a report by the Head of Legal and Democratic Services and Monitoring Officer proposing a new Standards regime for the Council.

A further proposed model Code of Conduct is enclosed for consideration by the Panel. At their meeting on 21st June 2012, the Standards Committee agreed to make a recommendation to Council on 4th July 2012 that this model should be adopted by the Council.

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## FINAL ACCOUNTS 2011/12 – ACCOUNTING POLICIES (Report by the Head of Financial Services)

### 1. INTRODUCTION

- 1.1 Any changes to accounting policies require the approval of the Panel. In finalising the 2011/12 accounts 4 minor changes were identified which need to be approved before the Accounts are passed to external audit.

### 2 THE CHANGES

#### 2.1 General Principles

One of the documents the accounts are required to comply with has changed its name from the Best Value Accounting Code of Practice to the **Service Reporting Code of Practice 2011/12.**

#### 2.2 Employee Benefits

Termination Benefits are now required to be shown on the **appropriate service line** rather than as non-distributed costs.

#### 2.3 Heritage Assets

There is a new requirement this year to identify Heritage Assets and so the following paragraph has been added.

**The Council has only one heritage asset, the Norman Cross and eagle. It has been included in the balance sheet at the insurance value.**

#### 2.4 Provisions

The Council has not had to make specific provisions previously but needs to this year and so needs to include a relevant policy.

**Provisions are made where an event has taken place that gives the Council a legal or constructive obligation that probably requires a financial settlement and a reliable estimate of the obligation can be made. Provisions are charged to the Comprehensive Income and Expenditure Statement and are measured at the best estimate of the expenditure that is likely to be required. When payments are made they are charged to the provision.**

### 3 RECOMMENDATIONS

- 3.1 It is recommended that the Panel approve the above changes to the Accounting Policies.

### ACCESS TO INFORMATION ACT 1985

Final Accounts and Codes of Practice held in the Accountancy Section

#### Contact Officers:

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## Huntingdonshire District Council

### Code of Conduct for Members

#### Introduction

Huntingdonshire District Council (the Council) has adopted this Code of conduct pursuant to Section 27 of the Localism Act 2011 to promote and maintain high standards of behaviour by its members and co-opted members whenever they are acting in their capacity as a member of the Council or when they claim to act or give the impression of acting as a representative of the Council.

This Code is based on the principles of selflessness, integrity, objectivity, accountability, openness, honesty and leadership (“the Nolan Principles”).

#### **1 Application**

This Code of Conduct applies to you whenever you are acting in your capacity as a member of Huntingdonshire District Council, including –

- 1.1 at formal meetings of the Council, its Committees and Sub-Committees, its Cabinet and Cabinet Committees
- 1.2 when acting as a representative of the authority
- 1.3 in taking any decision as a Cabinet member or a Ward Councillor
- 1.4 in discharging your functions as a ward Councillor
- 1.5 at briefing meetings with officers and
- 1.6 at site visits
- 1.7 when corresponding with the authority other than in a private capacity

#### **2 General Conduct**

You must –

- 2.1 provide leadership to the authority and communities within its area, by personal example and
- 2.2 respect others and not bully any person
- 2.3 recognise that officers (other than political assistants) are employed by and serve the whole authority
- 2.4 respect the confidentiality of information which you receive as a member –
  - 2.4.1 not disclosing confidential information to third parties unless required by law to do so or where there is a clear and over-riding public interest in doing so; and
  - 2.4.2 not obstructing third parties’ legal rights of access to information
- 2.5 not misconduct yourself in a manner which is likely to bring the authority into disrepute
- 2.6 use your position as a member in the public interest and not for personal advantage
- 2.7 accord with the authority’s reasonable rules on the use of public resources for private and political purposes

- 2.8 exercise your own independent judgement, taking decisions for good and substantial reasons –
  - 2.8.1 attaching appropriate weight to all relevant considerations including, where appropriate, public opinion and the views of political groups
  - 2.8.2 paying due regard to the advice of officers, and in particular to the advice of the statutory officers, namely the Head of Paid Service, the Chief Finance Officer and the Monitoring Officer and
  - 2.8.3 stating the reasons for your decisions where those reasons are not otherwise apparent
- 2.9 account for your actions, particularly by supporting the authority’s scrutiny function
- 2.10 ensure that the authority acts within the law.

### **3 Disclosable Pecuniary Interests**

You must -

- 3.1 comply with the statutory requirements to register, disclose and withdraw from participating in respect of any matter in which you have a disclosable pecuniary interest
- 3.2 ensure that your register of interests is kept up to date and notify the Monitoring Officer in writing within 28 days of becoming aware of any change in respect of your disclosable pecuniary interests
- 3.3 make verbal declaration of the existence and nature of any disclosable pecuniary interest at any meeting at which you are present at which an item of business which affects or relates to the subject matter of that interest is under consideration, at or before the consideration of the item of business or as soon as the interest becomes apparent
- 3.4 “Meeting” means any meeting organised by or on behalf of the authority, including –
  - 3.4.1 any meeting of the Council, or a Committee or Sub-Committee of Council
  - 3.4.2 any meeting of the Cabinet and any Committee of the Cabinet
  - 3.4.3 in taking a decision as a Ward Councillor or as a Member of the Cabinet
  - 3.4.4 at any briefing by officers; and
  - 3.4.5 at any site visit to do with business of the authority

### **4 Other Interests**

- 4.1 In addition to the requirements of Paragraph 3, if you attend a meeting at which any item of business is to be considered and you are aware that you have a “non-disclosable pecuniary interest or non-pecuniary interest” in that item, you must make verbal declaration of the existence and nature of that interest at or before the consideration of the item of business or as soon as the interest becomes apparent
- 4.2 You have a “non-disclosable pecuniary interest or non-pecuniary interest” in an item of business of your authority where –
  - 4.2.1 a decision in relation to that business might reasonably be regarded as affecting the well-being or financial standing of you or a member of your family or a person with whom you have a close association to a greater extent than it would affect the majority of the Council Tax payers, ratepayers or inhabitants of the ward or electoral area for which you have been elected or otherwise of the authority’s administrative area, or
  - 4.2.2 it relates to or is likely to affect any of the interests listed in the Table in the Appendix to this Code, but in respect of a member of your family (other than a “relevant person”) or a person with whom you have a close association
 and that interest is not a disclosable pecuniary interest.

## **5 Gifts and Hospitality**

- 5.1 You must, within 28 days of receipt, notify the Monitoring Officer in writing of any gift, benefit or hospitality with a value in excess of £(50?) which you have accepted as a member from any person or body other than the authority.
- 5.2 The Monitoring Officer will place your notification on a public register of gifts and hospitality.
- 5.3 This duty to notify the Monitoring Officer does not apply where the gift, benefit or hospitality comes within any description approved by the authority for this purpose.

## Appendix

### Disclosable Pecuniary Interests

The duties to register, disclose and not to participate in respect of any matter in which a member has a Disclosable Pecuniary Interest are set out in Chapter 7 of the Localism Act 2011.

Disclosable pecuniary interests are defined in the Relevant Authorities (Disclosable Pecuniary Interests) Regulations 2012 as follows –

<i>Interest</i>	<i>Prescribed description</i>
Employment, office, trade, profession or vacation	Any employment, office, trade, profession or vocation carried on for profit or gain.
Sponsorship	Any payment or provision of any other financial benefit (other than from the relevant authority) made or provided within the relevant period in respect of any expenses incurred by M in carrying out duties as a member, or towards the election expenses of M. This includes any payment or financial benefit from a trade union within the meaning of the Trade Union and Labour Relations (Consolidation) Act 1992).
Contracts	Any contract which is made between the relevant person (or a body in which the relevant person has a beneficial interest) and the relevant authority— (a) under which goods or services are to be provided or works are to be executed; and (b) which has not been fully discharged.
Land	Any beneficial interest in land which is within the area of the relevant authority.
Licences	Any licence (alone or jointly with others) to occupy land in the area of the relevant authority for a month or longer.
Corporate tenancies	Any tenancy where (to M's knowledge)— (a) the landlord is the relevant authority; and (b) the tenant is a body in which the relevant person has a beneficial interest.
Securities	Any beneficial interest in securities of a body where— (a) that body (to M's knowledge) has a place of business or land in the area of the relevant authority; and (b) either—  (i) the total nominal value of the securities exceeds £25,000 or one hundredth of the total issued share capital of that body; or



(ii) if the share capital of that body is of more than one class, the total nominal value of the shares of any one class in which the relevant person has a beneficial interest exceeds one hundredth of the total issued share capital of that class.

For this purpose –

“the Act” means the Localism Act 2011;

“body in which the relevant person has a beneficial interest” means a firm in which the relevant person is a partner or a body corporate of which the relevant person is a director, or in the securities of which the relevant person has a beneficial interest;

“director” includes a member of the committee of management of an industrial and provident society;

“land” excludes an easement, servitude, interest or right in or over land which does not carry with it a right for the relevant person (alone or jointly with another) to occupy the land or to receive income;

“M” means a member of a relevant authority;

“member” includes a co-opted member;

“relevant authority” means the authority of which M is a member;

“relevant period” means the period of 12 months ending with the day on which M gives a notification for the purposes of section 30(1) or 31(7), as the case may be, of the Act;

“relevant person” means M or any other person referred to in section 30(3)(b) of the Act;

“securities” means shares, debentures, debenture stock, loan stock, bonds, units of a collective investment scheme within the meaning of the Financial Services and Markets Act 2000 and other securities of any description, other than money deposited with a building society.

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