

A meeting of the **CORPORATE GOVERNANCE COMMITTEE** will be held in **CIVIC SUITE 0.1A, PATHFINDER HOUSE, ST MARY'S STREET, HUNTINGDON PE29 3TN** on **WEDNESDAY, 29 NOVEMBER 2017** at **7:00 PM** and you are requested to attend for the transaction of the following business:-

**Contact
(01480)**

APOLOGIES

1. MINUTES (Pages 5 - 8)

To approve as a correct record the Minutes of the meeting held on 13th September 2017.

**A Roberts
388015**

2. MEMBERS' INTERESTS

To receive from Members declarations as to disclosable pecuniary and other interests in relation to any Agenda Item.

3. COMMUNITY GOVERNANCE REVIEW - GREAT & LITTLE GIDDING PARISH COUNCIL (Pages 9 - 20)

To consider a request from Great and Little Gidding Parish Council to increase the council size from 7 to 8 parish councillors.

**L Jablonska
388004**

4. CODE OF CONDUCT COMPLAINTS - QUARTERLY UPDATE (Pages 21 - 24)

To consider a report by the Elections and Democratic Services Manager on cases of alleged breaches of the Code of Conduct.

**L Jablonska
388004**

5. "DISPOSAL OF SMALL LAND PARCELS POLICY/ UPDATES TO THE DISPOSALS AND ACQUISITIONS POLICY - CHANGES TO THE CONSTITUTION (Pages 25 - 42)

To consider a report by the Head of Resources seeking endorsement of a Policy in respect of the Disposal of Small Land Parcels.

**C Mason
300157**

6. ANNUAL AUDIT LETTER 2016/17 (Pages 43 - 74)

To consider a report by the Head of Resources to which is attached the Annual Audit Letter 2016/17.

**A Forth
388605**

7. CORPORATE GOVERNANCE COMMITTEE PROGRESS REPORT (Pages 75 - 78)

To receive the Corporate Governance Committee Progress Report.

**A Roberts
388015**

8. ADDITIONAL MEETING

To note that an additional meeting of the Committee will take place on 17th January 2017 at 7.00pm.

Dated this 21 day of November 2017



Head of Paid Service

Notes

1. Disclosable Pecuniary Interests

- (1) *Members are required to declare any disclosable pecuniary interests and unless you have obtained dispensation, cannot discuss or vote on the matter at the meeting and must also leave the room whilst the matter is being debated or voted on.*
- (2) *A Member has a disclosable pecuniary interest if it -*
 - (a) *relates to you, or*
 - (b) *is an interest of -*
 - (i) *your spouse or civil partner; or*
 - (ii) *a person with whom you are living as husband and wife; or*
 - (iii) *a person with whom you are living as if you were civil partners*

and you are aware that the other person has the interest.
- (3) *Disclosable pecuniary interests includes -*
 - (a) *any employment or profession carried out for profit or gain;*
 - (b) *any financial benefit received by the Member in respect of expenses incurred carrying out his or her duties as a Member (except from the Council);*
 - (c) *any current contracts with the Council;*
 - (d) *any beneficial interest in land/property within the Council's area;*
 - (e) *any licence for a month or longer to occupy land in the Council's area;*
 - (f) *any tenancy where the Council is landlord and the Member (or person in (2)(b) above) has a beneficial interest; or*
 - (g) *a beneficial interest (above the specified level) in the shares of any body which has a place of business or land in the Council's area.*

Non-Statutory Disclosable Interests

- (4) *If a Member has a non-statutory disclosable interest then you are required to declare that interest, but may remain to discuss and vote providing you do not breach the overall Nolan principles.*
- (5) *A Member has a non-statutory disclosable interest where -*
 - (a) *a decision in relation to the business being considered 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, rate payers or inhabitants of the ward or electoral area for which you have been elected or otherwise of the authority's administrative area, or*
 - (b) *it relates to or is likely to affect a disclosable pecuniary interest, but in respect of a member of your family (other than specified in (2)(b) above) or a person with whom you have a close association, or*
 - (c) *it relates to or is likely to affect any body –*

- (i) exercising functions of a public nature; or
- (ii) directed to charitable purposes; or
- (iii) one of whose principal purposes includes the influence of public opinion or policy (including any political party or trade union) of which you are a Member or in a position of control or management.

and that interest is not a disclosable pecuniary interest.

2. Filming, Photography and Recording at Council Meetings

The District Council supports the principles of openness and transparency in its decision making and permits filming, recording and the taking of photographs at its meetings that are open to the public. It also welcomes the use of social networking and micro-blogging websites (such as Twitter and Facebook) to communicate with people about what is happening at meetings. Arrangements for these activities should operate in accordance with guidelines agreed by the Council and available via the following link [filming, photography and recording at council meetings.pdf](#) or on request from the Democratic Services Team. The Council understands that some members of the public attending its meetings may not wish to be filmed. The Chairman of the meeting will facilitate this preference by ensuring that any such request not to be recorded is respected.

Please contact Anthony Roberts, Democratic Services, Tel: 01480 388015 / email Anthony.Roberts@huntingdonshire.gov.uk if you have a general query on any Agenda Item, wish to tender your apologies for absence from the meeting, or would like information on any decision taken by the Committee/Panel.

Specific enquiries with regard to items on the Agenda should be directed towards the Contact Officer.

Members of the public are welcome to attend this meeting as observers except during consideration of confidential or exempt items of business.

Agenda and enclosures can be viewed on the District Council's website – www.huntingdonshire.gov.uk (under Councils and Democracy).

If you would like a translation of Agenda/Minutes/Reports or would like a large text version or an audio version please contact the Elections & Democratic Services Manager and we will try to accommodate your needs.

Emergency Procedure

In the event of the fire alarm being sounded and on the instruction of the Meeting Administrator, all attendees are requested to vacate the building via the closest emergency exit.

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HUNTINGDONSHIRE DISTRICT COUNCIL

MINUTES of the meeting of the CORPORATE GOVERNANCE COMMITTEE held in Civic Suite 0.1A, Pathfinder House, St Mary's Street, Huntingdon PE29 3TN on Wednesday, 13 September 2017.

PRESENT: Councillor M Francis – Chairman.

Councillors E R Butler, Mrs S Conboy, T Hayward, P Kadewere, Mrs R E Mathews, R J West, D M Tysoe and J M Palmer.

APOLOGIES: Apologies for absence from the meeting were submitted on behalf of Councillors D B Dew, Mrs L A Duffy and D A Giles.

24. MINUTES

The Minutes of the meeting of the Committee held on 12th July were approved as a correct record and signed by the Chairman.

25. MEMBERS' INTERESTS

No declarations of interests were received.

26. CODE OF CONDUCT COMPLAINTS - UPDATE

Consideration was given to a report by the Elections and Democratic Services Manager and Deputy Monitoring Officer (a copy of which is appended in the Minute Book), which contained a summary of complaints cases regarding alleged breaches of Codes of Conduct by District, Town and Parish councillors. The Committee was reminded that it was responsible for maintaining high standards of councillors' conduct and of the procedure following receipt of complaints.

Members discussed the themes emerging from the cases reported and the extent to which complaints might be the result of ulterior motives. In response, they were informed that all complaints received an initial assessment and the Independent Person was consulted on whether further investigation was necessary.

In response to a question by a Member, the Elections and Democratic Services Manager and Deputy Monitoring Officer agreed to provide advice to District Councillors on the extent of their responsibility for the conduct of Town and Parish councillors within their wards. With regard to future reporting, Members requested that details were provided of categories of cases in order that feedback could be provided to Town and Parish councils together with suggestions for training.

RESOLVED

- a) that the report be received and noted, and
- b) that future update reports be submitted quarterly.

27. COMPLAINTS - ANNUAL REPORT

The Committee received and noted a report by the Corporate Team Manager (a copy of which is appended in the Minute Book) on complaints submitted to the Local Government Ombudsman (LGO) and data relating to Stage 1 and Stage 2 complaints received internally in 2016/17. The Committee was informed that in 2016/17 there were two detailed investigations by the LGO and only one was upheld.

With regard to internal complaints handling, the Committee was advised that the Council had experienced a significant increase in the volume of complaints being recorded. This was partly because a more robust approach to recording and resolving complaints had been adopted but it also was the result of a significant reconfiguration of the waste collection rounds. The latter had placed additional demands on the service, which meant some complaints data had not been captured. Management had taken the decision to devote resources to addressing the problems being experienced rather than recording complaints about them. Following an Internal Audit investigation, a LEAN review of complaints procedures had been carried out during the year. A revised complaints policy, procedure and recording system would be introduced in Quarter 3 of 2017/18.

Members' attention was drawn to the excessive amount of time Officers were required to devote to dealing with unreasonable complainants' behaviour. Advice had been sought from the Local Government Ombudsman and an approach had been agreed to deterring such behaviour and to supporting those Officers who experienced it.

Councillor J Palmer commented on the importance of systematically recording and learning from all customer feedback. Other Members endorsed this view. Councillor Palmer went on to refer to his experiences of the Development Management section and undertook to pursue this matter with the Head of development.

Having discussed their experiences of development management enforcement, the Chairman advised Members that work was being undertaken within the Development section to produce an enforcement policy. Whereupon, it was

RESOLVED

that the contents of the report be noted.

28. APPROVAL FOR PUBLICATION OF THE 2016/17 ANNUAL GOVERNANCE STATEMENT AND THE ANNUAL FINANCIAL REPORT

Consideration was given to a report by the Head of Resources (a copy of which is appended in the Minute Book) which, in accordance with statutory regulations, sought approval for and publication of by 30th September the Council's Annual Governance Statement (AGS) and Annual Financial Report (AFR) for 2016/17. Approval for the Letter of Representation also was sought.

The Head of Resources reported that the Audit had not yet been completed. However, it was expected that the Auditors would be able to issue an unqualified audit opinion and Value for Money judgement and, therefore, he proposed amendments to his recommendations, as set out in an Addendum to his report, which would mean the various requirements could be completed that would enable the accounts to be signed by the statutory deadline. The Head of Resources then introduced the Council's external auditors N Harris, Executive Director, Ms H Clark, Senior Manager, and Ms S Zahid, Audit Senior, of Ernst and Young LLP.

Mr Harris outlined their provisional view that the Annual Governance Statement was consistent with the audit findings so far and he was not intending to exercise any of the auditor's statutory powers. The principal remaining task was to review the revised cash flow statement and this was expected to have been completed by 22nd September. Ms Clark reported that the audit had focused on the risk of fraud and expenditure recognition and she included an outline of the methods that had been employed. She also referred to the valuation of assets, pension liabilities and internal management reporting.

The Chairman drew Members' attention to the view expressed in the audit results report on the Council's commercial investments and the reinforcement it provided of the value of the properties the Council had acquired. Particular comment also was made on the audit finding that examination of the Council's Medium Term Financial Strategy had not revealed any matters on which it was necessary to report. Following a question by a Member on shared services, the Head of Resources reported on the improvement that had been made to the governance arrangements in this respect. In response to a further question by a Member, the Head of Resources stated that he was not aware that any Officers who had been made redundant had subsequently been employed by the authorities that were party to the shared service, moreover statutory regulations existed in relation to such matters.

During further discussions, Members received assurances that the auditors and Officers were planning how the audit would be approached next year and it was expected that the shorter deadline for signing the accounts would be met. Arising from concerns about the impact the new Financial Management System might have on completing the activities required before the accounts could be signed, a further report was requested on progress of its introduction.

Councillor J M Palmer referred to the common practice in the private sector of closing the accounts at the end of each month, and suggested the Council might consider adopting this approach. In reply the Head of Resources accepted that it could be good practice but that local authorities differed in that they received Council Tax each month. He, nevertheless, undertook to investigate whether the Council would benefit from utilizing this feature of the new Financial Management System.

With regard to the reported reduction in debt owed to the Council, Members were informed that this was the result of the introduction of

new debt management and debt recovery procedures. Having agreed to give further consideration to how the risks associated with the Council's venture company might be incorporated into the Committee's work plan, Members endorsed the Annual Governance Statement and, provisionally, the Annual Financial Report, Letter of Representation and Accounts. Whereupon, it was

RESOLVED

- (a) that the Auditor's Results Report attached as Appendix A to the report now submitted be received;
- (b) that the Annual Governance Statement attached as Appendix B to the report now submitted be approved and that the Executive Leader and Managing Director be authorised to sign the Statement on behalf of the Council;
- (c) that the Annual Financial Report attached as Appendix D to the report now submitted be approved subject to:
 - ❖ the External Auditors concluding their outstanding items, set out in its Auditor's Result Report, on their 2016/17 audit of accounts. The Head of Resources (as Section 151 officer), after consultation with the Chairman of the Committee, is authorised to consider any immaterial matters arising prior to the External Auditor issuing their audit opinion,
 - ❖ at the date the external audit is concluded, the Head of Resources (as Section 151 officer), after consultation with the Chairman of the Committee, is authorised to sign the Letter of Representation (Appendix C) on behalf of the Council, and
 - ❖ at the date the external audit is concluded, the Chairman of the Committee and the Head of Resources (as Section 151 officer) are authorised to sign the accounts on behalf of the Council.

29. CORPORATE GOVERNANCE COMMITTEE PROGRESS REPORT

The Committee received and noted a report (a copy of which is amended in the Minute Book) on progress of actions in response to decisions taken at previous meetings. In doing so, Members placed on record their appreciation of the recent training, which was organised by the Internal Audit and Risk Manager.

Chairman

Public
Key Decision - No

HUNTINGDONSHIRE DISTRICT COUNCIL

Title/Subject Matter: Community Governance Review – Great and Little Gidding Parish Council

Meeting/Date: Corporate Governance Committee – 29th November 2017

Executive Portfolio: Councillor G J Bull, Executive Leader

Report by: Elections and Democratic Services Manager

Ward(s) affected: Sawtry

Executive Summary:

The purpose of this report is to consider a request from Great and Little Gidding Parish Council to increase the size from 7 to 8 parish councillors.

Recommendation(s):

It is recommended that the Committee –

- (a) agrees the request from Great and Little Gidding Parish Council for a Community Governance Review to increase the number of parish councillors from 7 to 8;
- (b) agrees, with or without amendments, the draft terms of reference of the review as detailed in Appendix A; and
- (c) authorises the Elections and Democratic Services Manager to agree a timetable in consultation with Great and Little Gidding Parish Council.

1. PURPOSE OF THE REPORT

- 1.1 A request has been received from Great and Little Gidding Parish Council to increase the council size from 7 to 8 parish councillors.

2. BACKGROUND

- 2.1 The Local Government and Public Involvement in Health Act 2007 (“the 2007 Act”) provides for a Principal Council to conduct a review of the community governance arrangements for the whole or part of its area for the purpose of considering whether or not to make changes to parish boundaries or size and/or the creation of new parishes; and the review of the electoral arrangements for new and/or existing parishes.
- 2.2 Section 93 of the 2007 Act allows principal councils to decide how to undertake such a review, provided they comply with the duties in the Act which apply to council’s undertaking reviews. If, following a review, the Council decides that changes should be made to the electoral arrangements they may make an Order giving effect to these changes.
- 2.3 Section 95 of the Act provides, among other things, that when considering the number of councillors to be elected for the parish as a whole, the authority must have regard to the number of electors for the parish and any change in that number likely to occur in the next five years.
- 2.4 The Community Governance Review process, once commenced must be concluded within 12 months of the publication of the terms of reference.

3. REQUEST FROM GREAT AND LITTLE GIDDING PARISH COUNCIL

- 3.1 The Parish Council have provided the following background to support their request to increase the size of the Parish Council to 8 members –
- Recent vacancy on the Parish Council has resulted in more than one person coming forward to be co-opted, both equally could have been appointed had there have been enough seats; and
 - A larger Parish Council allows for greater cover during holiday periods to ensure that meetings are quorate.

4. OPTIONS CONSIDERED

- 4.1 The current electorate of Great and Little Gidding is 261 (September 2017) and the existing number of parish councillors is 7.
- 4.2 The Council notes that the number of parish councillors for each parish council shall not be less than five. In practice there is a wide variation of council size between parish councils. Currently no statutory requirement regarding the ratio of electors to councillors for parishes of different electorate sizes exists. The Department for Communities and Local Government reports that, nationally, local councils with the following electorates have, typically, the number of councillors outlined below –
- Less than 500 – between 5 and 8 councillors;
 - Between 501 and 2,500 – between 6 and 12; and
 - Between 2,501 and 10,000 – between 9 and 16 councillors.

- 4.3 However, in dealing with a request the following guidelines, which are based on recommendations from the National Association of Local Councils, will be followed

Electors	Councillors	Electors	Councillors
Up to 900	7	10,400	17
1,400	8	11,900	18
2,000	9	13,500	19
2,700	10	15,200	20
3,500	11	17,000	21
4,400	12	18,900	22
5,400	13	20,900	23
6,500	14	23,000	24
7,700	15	45,000	25
9,000	16		

- 4.4 Prior to a review of parish arrangements in Huntingdonshire in 2008, Great and Little Gidding Parish Council consisted of 8 parish councillors, but following the implementation of the new scale of parish council representation an Order was made on 28th February 2008 to decrease the number of parish councillors from 8 to 7 as despite the electorate for the parish being significantly lower than electorate required for a parish council of 7 members a compromise was reached to reduce the membership by one councillor.

- 4.5 In order to consider increasing the size of the parish council, a Community Governance Review needs to be undertaken. Although the statutory provisions must be complied with, the Council must consult with local people and take account of any representations made.

5. CONSULTATION AND TIMETABLE FOR IMPLEMENTATION

- 5.1 Following publication of the Notice of Community Governance Review and Terms of Reference, electors will have two months from the date of publication of the consultation to return their views. It is hoped that the final report will be presented to Council in February 2018.

- 5.2 As the suggested change is minor, it is proposed to ensure completion of the review within a shorter period to enable an Order to be made to allow for the potential increase to take effect from the next scheduled elections in May 2018.

6. LEGAL IMPLICATIONS

- 6.1 Details have been included in the report.

7. RESOURCE IMPLICATIONS

- 7.1 The request for a community governance review would only warrant a 'light touch' as the request has been made by the Parish Council and the proposal will incur no direct cost to the electorate.

- 7.2 As the change is minor, it should be possible to do this by posters and leaflets within the parish and adverts on the District Council and The Giddings websites, rather than the usual method of sending a consultation leaflet to every registered elector.

8. REASONS FOR THE RECOMMENDED DECISIONS

- 8.1 To enable a community governance review to be undertaken to consider increasing the size of Great and Little Gidding Parish Council.

9. LIST OF APPENDICES INCLUDED

Appendix A – Terms of Reference of the Community Governance Review of the Parish Electoral Arrangements of Great and Little Gidding

BACKGROUND PAPERS

Local Government and Public Involvement in Health Act 2007
Communities and Local Government Guidance on Community Governance Reviews
March 2010
Request from Great and Little Gidding Parish Council dated 21st September 2017

CONTACT OFFICER

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Huntingdonshire District Council

Notice of Community Governance Review

Local Government and Public Involvement in Health Act 2007

The Council has commenced a Community Governance Review in response to a request from Great and Little Gidding Parish Council to increase the number of councillors from seven to eight. The purpose of the review is to enable the Council to consider what changes are needed to the parish arrangements.

The Council is now conducting the first stage of the review process and is inviting residents and interested organisations to submit their views on the above issue.

The Council has published its Terms of Reference document for the review and a copy can be obtained by contacting the Elections and Democratic Services Team as shown below or viewed at the Council offices. It can also be viewed on the District Council's website www.huntingdonshire.gov.uk or the parish website www.thegiddings.org.uk

How to contact us.

Should you wish to submit a written representation regarding this review please address it to:

Elections and Democratic Services
Huntingdonshire District Council
Pathfinder House
St Mary's Street
Huntingdon
Cambs
PE29 3TN

Alternatively your submission may be emailed to:
democratic.services@huntingdonshire.gov.uk

The deadline for submissions is 4 January 2018.

HUNTINGDONSHIRE DISTRICT COUNCIL

COMMUNITY GOVERNANCE REVIEW OF GREAT AND LITTLE GIDDING 2017

TERMS OF REFERENCE

INTRODUCTION

Aim of the review

Following the receipt of a request from Great and Little Gidding Parish Council, Huntingdonshire District Council has agreed to undertake a Community Governance Review (CGR) of Great and Little Gidding.

The request for the CGR was submitted in accordance with the Local Government and Public Involvement in Health Act 2007 and proposes to increase the number of parish councillors from 7 (seven) to 8 (eight).

In undertaking the review, the Council will be guided by Part 4 of the Local Government and Public Involvement in Health Act 2007, the relevant parts of the Local Government Act 1972, Guidance on Community Governance Reviews issued in accordance with section 100(4) of the Local Government and Public Involvement in Health Act 2007 by the Department of Communities and Local Government and The Electoral Commission in April 2008. Also the following Regulations which guide, in particular, consequential matters arising from the Review: Local Government (Parishes and Parish Councils) (England) Regulations 2008 (S12008/625); Local Government Finance (New Parishes) Regulations 2008 (S12008/626).

This Council is required to have regard to Guidance on Community Governance Reviews issued by the Department for Communities and Local Government and Local Government Boundary Commission for England. This guidance was published in March 2010 and it has been considered when drawing up the Terms of Reference (TOR).

These terms of reference will set out the matters on which the review is to focus.

What is a Community Governance Review (CGR)?

A CGR is a review of the whole or part of the district to consider one or more of the following:

- Creating, merging, altering or abolishing parishes;
- The naming of parishes and the style of new parishes;
- The electoral arrangements for parishes (the ordinary year of elections; council size, the number of councillors to be elected to the council, and parish warding), and
- Grouping parishes under a common parish council or de-grouping parishes.

The Council is required to ensure that community governance within the area under review will be:

- Reflective of the identities and interests of the community in that area; and
- Is effective and convenient.

In doing so the CGR is required to take into account:

- The impact of community governance arrangements on community cohesion and

- The size, population and boundaries of a local community or parish.

Why undertake a Community Governance Review?

The CGR is to be undertaken due to the receipt of a request from the existing Parish Council. The District Council, although not required to carry out a review, has decided that a review should be carried out in the interest of local electors to ensure the community governance arrangements for the area reflects the identities and interests of the area and are effective and convenient.

The government has emphasised that recommendations made in CGR ought to bring about improved community engagement, more cohesive communities, better local democracy and result in more effective and convenient delivery of local services.

The recommendation within the request is to increase the number of parish councillors from 7 (seven) to 8 (eight). The existing Parish Council has put forward the following reasons for the request

- Recent vacancy on the Parish Council has resulted in more than one person coming forward to be co-opted, both equally could have been appointed had there have been enough seats; and
- A larger Parish Council allows for greater cover during holiday periods to ensure that meetings are quorate.

Who will undertake the CGR?

As the principal authority, the District Council is responsible for undertaking any CGR within its electoral area.

The Council will approve the final recommendations before a Community Governance Order is made.

Consultation

How the Council proposes to conduct consultations during the Review?

Before making any recommendations or publishing final proposals, the District Council will take full account of the views of local people. The District Council will comply with the statutory consultative requirements by:

- Consulting local government electors for the area under review;
- Consulting any other person or body (including a local authority), which appears to the District Council to have an interest in the review;
- Notifying and consulting the County Council; and
- Taking into account any representations received in connection with the review.

Information relating to the CGR will be available on the Council's website and key documents will be on deposit at the District Council's Offices, Pathfinder House, St Mary's Street, Huntingdon, Cambs PE29 3TN.

When taking account of written representations the District Council is bound to have regard to the need to secure that community governance within the area under review:

- Reflects the identities and interests of the community in that area; and
- Is effective and convenient.

The District Council will publish its recommendations as soon as practicable and take such steps as it considers sufficient to ensure that persons who may be interested in the CGR are informed of the recommendations and the reasons behind them.

The District Council will notify each consultee and any other persons or bodies who have made written representations of the outcome of the review.

Timetable for the CGR

A CGR must, by statute, be concluded within a twelve month period from the day on which the CGR starts. A CGR starts when the District Council publishes its Terms of Reference and concludes when the District Council publishes the recommendations made in the CGR.

The following is the review timetable: Action	Timetable	Outline of Action
Terms of Reference (TOR) are published.	30 November 2017	District Council publishes TOR and notifies stakeholders, clearly defining extent of CGR.
Introductory stage – submissions are invited.	4 January 2018	District Council invites proposals from stakeholders on future arrangements under TOR.
Draft proposals are prepared	By 9 January 2018	Draft proposals to be considered by Corporate Governance Committee on 17 January 2018
Draft proposals are published.	18 January 2018	District Council publishes Draft proposals and notifies stakeholders.
Consultation	Period ending 8 February 2018	Consultation with stakeholders.
Final proposals are prepared	13 February 2018	Results of consultation considered and final proposals prepared.
Final recommendations are published and decision by Council.	21 February 2018	The Council meet to consider final recommendations and decide on the extent to which the Council will give effect to them.
Order made	Thereafter	Council publishes the reorganisation Order.

Electoral Forecasts

In considering the electoral arrangement of the parish stated within this Terms of Reference the District Council is required to consider any change in the number or distribution of the electors which is likely to occur in the period of five years beginning with the day when the review starts.

The District Council has used the Register of Electors 2017 published on 1 December 2016 (September 2017 update) to provide existing local government figures.

Electorate forecasts will be prepared using all available information.

The Present Structure of Great and Little Gidding Parish Council and Their Electoral Arrangements

Present Structure of parish governance in the area to be reviewed.

Parish	Number of Councillors	Electorate
Great and Little Gidding	7	261

Parishes

The Council wishes to ensure that electors should be able to identify clearly with the parish in which they are resident. It considers that this sense of identity and community lends strength and legitimacy to the parish structure, creates a common interest in parish affairs, encourages participation in elections to the parish council, leads to representatives and accountable government, engenders visionary leadership and generates a strong, inclusive community with a sense of civic values, responsibility and pride.

The Council considers that parishes should reflect distinctive and recognisable communities of interest, with their own sense of identity; the feeling of local community and the wishes of local inhabitants are primary considerations in this Review.

Electoral Arrangements

What does 'Electoral Arrangements' mean?

An important part of our Review will comprise giving consideration to 'Electoral Arrangements'. The terms cover the way in which a council is constituted for the parish. It covers:

- The ordinary year in which elections are held;
- The number of councillors to be elected to the council;
- The division (or not) of the parish into wards for the purpose of electing councillors;
- The number and boundaries of any such wards;
- The name of any such ward.

Ordinary year of election

The Local Government Act 1972 states that ordinary election of parish councils shall take place in 1976, 1979 and every fourth year thereafter (ie 2011, 2015, 2019 etc). However, the government has indicated that it would want the parish electoral cycle to coincide with the cycle for the District Council, so that the costs of elections can be shared. The Council at its meeting on 22nd February 2017 agreed to set the date of ordinary elections for all Town and Parish Councils as 2018 and every four years thereafter.

If the Review finds that it is appropriate to create a new post for a parish councillor then this will come into effect at the next local government elections (combined with elections to the District Council on 3 May 2018).

A council for a parish

The legislation lays down the different duties that the Council has with regard to the creation of a council for a parish.

- Where the number of electors is 1,000 or more – a parish council must be created;
- Where the number of electors is 151-999 – a parish council may be created, with a parish meeting being the alternative form of governance;
- Where the number of electors is 150 or fewer – a parish council is not created.

What considerations cover the number of parish councillors?

The government has advised, and this Council concurs that “it is an important demographic principle that each person’s vote should be of equal weight so far as possible, having regard to other legitimated competing factors, when it comes to the elections of councillors. Likewise, the Council notes that the number of parish councillors for each parish council shall not be less than five. There is no maximum number. There are no rules relating to the allocations of councillors. However, in dealing with a request the following guidelines, which are based on recommendations from the national Association of Local Councils, will be followed.

Number of Parish Councillors Guidelines

Electors	Councillors	Electors	Councillors
Up to 900	7	10,400	17
1,400	8	11,900	18
2,000	9	13,500	19
2,700	10	15,200	20
3,500	11	17,000	21
4,400	12	18,900	22
5,400	13	20,900	23
6,500	14	23,000	24
7,700	15	45,000	25
9,000	16		

The government’s guidance is that “each area should be considered on its own merits, having regard to its population, geography and the pattern of communities” and therefore the Council is prepared to pay particular attention to existing levels of representation, the broad pattern of existing council sizes which have stood the test of time and the take-up of seats at elections in its consideration of this matter.

By law, the Council must have regard to the following factors when considering the number of councillors to be elected for the parish:

- The number of local government electors for the parish;
- Any change in that number which is likely to occur in the period of five years beginning with the day when the review starts.

Reorganisation of Community Governance Order and Commencement

The Review will be completed when the Council adopts the Reorganisation of Community Governance Order. Copies of this Order, the map(s) (where necessary) that show the effects of the order in detail, and the document(s) which set out the reason for the decisions that the Council has taken (including where it has decided to make no change following a Review) will be deposited at the Council Offices and published on the Council’s website.

In accordance with the Guidance issued by the Government the Council will issue maps to illustrate each recommendation at a scale that will not normally be smaller

than 1:10,000. These maps will be deposited with the Secretary of State at the Department of Communities and Local Government and at the Council's office at The Council House, South Street, Atherstone, Warwickshire CV9 1DE. Prints will also be supplied, in accordance with the regulations, to Ordnance Survey, the Registrar General, the Land Registry, the Valuation Office Agency, the Boundary Commission for England and the Electoral Commission.

It is proposed that the Order will take effect for financial and administrative purposes on 1 April 2018.

If agreed any amendments to the electoral arrangements will come into force at the next local government elections (combined with elections to the District Council on 3 May 2018).

Consequential Matters

General Principles

The Council notes that a Reorganisation Order may cover any consequential matters that appear to the Council to be necessary or proper to give effect to the Order. These may include:

- The transfer and management or custody of property;
- The setting of precepts for new parishes;
- Provision with respect to the transfer of any functions, property, rights and liabilities
- Provision for the transfer of staff, compensation for loss of office, pensions and other staffing matters.

In these matters, the Council will be guided by Regulations that have been issued following the 2007 Act.

How to contact us

Should you wish to submit a written representation regarding this review, please address to:

Elections and Democratic Services
Huntingdonshire District Council
Pathfinder House
St Mary's Street
Huntingdon
Cambs
PE29 3TN

Alternatively your submission may be emailed to:

democratic.services@huntingdonshire.gov.uk

Should you require any further information or need clarification on the review process, please contact:

Lisa Jablonska
Elections and Democratic Services Manager
Telephone: 01480 388004
Email: lisa.jablonska@huntingdonshire.gov.uk

These Terms of Reference will be published on the District Council website www.huntingdonshire.gov.uk and will be available for inspection at the District Council's offices at Pathfinder House, St Mary's Street, Huntingdon, Cambs PE29 3TN

Notices advertising this Community Governance Review and the availability of the Terms of Reference will also be posted within the Parish of Great and Little Gidding.

Date of Publication

30 November 2017

Public
Key Decision - No

HUNTINGDONSHIRE DISTRICT COUNCIL

Title/Subject Matter: Code of Conduct Complaints - Update

Meeting/Date: Corporate Governance Committee – 29th November 2017

Executive Portfolio: Councillor G J Bull, Executive Leader

Report by: Elections and Democratic Services Manager & Deputy Monitoring Officer

Ward(s) affected: All

Executive Summary:

This report provides Members with an update on complaints cases regarding alleged breaches of the Code of Conduct. The Committee is responsible for maintaining high standards of conduct by Members of the District and Town and Parish Councils, for monitoring operation of the Code of Conduct and for considering the outcome of investigations in the event of breaches of the Code.

Recommendation:

The Committee is requested to note the progress of any outstanding complaints and the conclusion of cases resolved since the last meeting.

1. PURPOSE OF THE REPORT

- 1.1 The purpose of this report is to provide a summary and update of completed or ongoing complaints received regarding alleged breaches of the Code of Conduct under the Localism Act 2011 since the start of the year.

2. BACKGROUND

- 2.1 In accordance with the functions of the Committee, this report seeks to provide a summary of the current position in relation to the Code of Conduct complaints since the last meeting.
- 2.2 At the meeting of the Committee on 13th September 2017, Members requested that this report be submitted on a quarterly basis and to include categories of the Code of Conduct cases to enable feedback to be given to Town and Parish Councils should similar themes emerge on the nature of the complaints to enable further training to be arranged.

3. ANALYSIS

- 3.1 Details of allegations/complaints in relation to the Code of Conduct have been outlined in the table below. Specific detailed information regarding the complaint has not been provided as this may be prejudicial to the conduct of the ongoing complaints process and to protect the identity of councillors who may not have breached the Code of Conduct.

Case Number	District/Town/ Parish Council	Allegation/complaint	Outcome
17/3	HDC & Huntingdon Town Council	Allegations that a Councillor breached the Code through bullying, used position for personal advantage and inappropriate use of public resources	Hearing held on 28 November 2017
17/6	St Neots Town Council	Complaint by a Town Councillor against another Town Councillor	Settled informally without formal investigation
17/8	HDC	Allegations that a Councillor has breached the following parts of the Code – 3.2 respect others and not bully or threaten or attempt to bully or threaten any person 3.4 not conduct yourself in a manner which is likely to bring the Authority into disrepute	Complaint dismissed as it was deemed councillor was not acting in his official capacity
17/9	St Neots Town Council	Complaint by a Town Councillor against	Hearing to be held on 6 December 2017

		another Town Councillor	
17/10,11 & 12	HDC	<p>Allegations that a councillor has breached the following parts of the Code –</p> <p>3.4 not conduct yourself in a manner which is likely to bring the Authority into disrepute</p> <p>3.7.3 not stating the real reasons for their decision where those reasons are not otherwise apparent</p>	

4. LEGAL IMPLICATIONS

4.1 There are no significant implications to report.

5. REASONS FOR THE RECOMMENDED DECISIONS

5.1 This is an opportunity for Members of the Committee to be appraised of details of completed complaints and any outstanding complaints alleged against the Code of Conduct. This is in accordance with the functions of the Committee and its duty to discharge functions in relation to the promotion and maintenance of high standards of conduct within the Council and amongst Town and Parish Councils within the District.

BACKGROUND PAPERS

None

CONTACT OFFICER

Lisa Jablonska

Elections and Democratic Services Manager & Deputy Monitoring Officer

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**Public
Key Decision - No**

HUNTINGDONSHIRE DISTRICT COUNCIL

Title: "Disposal of Small Land Parcels Policy/ Updates to the Disposals and Acquisition Policy – Changes to the Constitution

Meeting/Date: Corporate Governance Committee – 29th November 2017
Council – 13 December 2017

Executive Portfolio: Executive Member for Strategic Resources

Report by: Head of Resources

Ward(s) affected: All

Executive Summary:

Over the past few years the Council has received numerous demands from the public for the sale of small parcels of land. The Council had no Policy in place to deal with these proposals and was relying on a procedure that was open to interpretation. Consequently, customer demand has not been managed, in fact the approach did build a customer expectation that sales would be successful even when this was likely to be to the financial detriment to the Council.

This report recommends to the Council a specific Policy in respect of the Disposal of Small Land Parcels, as is followed at a number of other local authorities. This approach will allow the Council to effectively manage customer demand in a sustainable way and will aim to ensure that the Council achieves Best Value in the sale of such assets.

The Corporate Governance Committee is

RECOMMENDED

To endorse the Policy and recommend to Council that any consequential changes to the Constitution (including the Code of Procurement and Code of Financial Management) be made to reflect the new "Disposals of Small Land Parcels Policy along with the respective updates to the Councils "Disposals and Acquisitions of Land & Buildings Policy".

1. PURPOSE OF THE REPORT

- 1.1 The Corporate Governance Committee (CGC) is asked to consider any necessary changes to the Constitution following the endorsement of a new “Disposals of Small Land Parcels Policy” and updates to the Councils “Disposals and Acquisitions of Land & Buildings Policy” by Cabinet in October 2017.

2. BACKGROUND

- 2.1 The Council proactively manages both its operational and non-operational estate via a programme of asset disposal and acquisition to ensure that it has the optimum mix of assets to meet its current and medium-term priorities.
- 2.2 With regard to the sale of land, this generally falls into two relatively distinct classes; land that is of substantial size which has previously supported the delivery of services and other land where the size is minimal and is residual because of other property management decisions.

Disposal of Small Land Parcels Policy

- 2.3 The Council receives numerous requests to purchase small land parcels, they are typically small open spaces and grass verges or open ground adjacent to property and in the main are a legacy of when the Council disposed of its housing stock. This has left the Council with around 500 small pieces of land.
- 2.4 Most land parcels are in residential areas and prospective purchasers are usually looking to either increase the size of their existing garden space, create space for further development (e.g. an extension or garage) or to gain access to other land. In addition, there is an increasing public awareness of the Council's holdings in respect of brownfield development sites for self-build which is also exacerbating enquiries.
- 2.5 Historically, there have been a large number of small land enquiries (in excess of 50 over the past two years) but with most being of relatively low value (three sales, averaging £3.5k per sale; with an average size of sale of 0.02 acres). The time involved in each sale is disproportionate to the return achieved.
- 2.6 All such sales are administered by the Commercial Estates Team. Prior to this report coming to CGC, there has not been a specific “small land sales” policy. This has resulted in inconsistent customer treatment, customer confusion and at times inconsistent advice being sought from and given to customers, members and officers. Consequently, since January there has been a moratorium on all new small land sales which has given the Team the opportunity to reorganise, manage demand and develop a sustainable Policy that will meet the Council's priorities in respect of its property holdings.

Disposal and Acquisitions Policy

- 2.7 In June 2015 (Min 14), the Cabinet approved a Disposal & Acquisitions Policy, the Policy was updated in September 2016 (Min 45) to include the sharing of sale proceeds with Town and Parish Councils. Further, the Corporate Governance Committee has undertaken an annual review of the Policy which to date has not resulted in any further changes. However, it is necessary to update the Policy as a consequence of Cabinet approving the Small Land Parcels Policy.

3. THE PROCESS FOR ADMINISTERING SMALL LAND SALES

3.1 In the past, the Council has generally looked favourably on sales of small parcels of land. As there was no Policy, what was followed was a Small Land Sales procedure. This procedure was followed for each enquiry made by a prospective purchaser but this approach had several inherent problems, including that it:

- did not effectively manage demand,
- built an expectation by the prospective purchaser that the sale would proceed,
- introduced not inconsiderable confusion in both advice sought and given to customers.

3.2 In addition.....

- The nature of land often involves people's homes and is therefore very emotive for applicants.
- Local authorities receive many Freedom of Information requests on this matter, typically to identify where disposals have taken place and for what value.
- Valuation of land is contentious. In the past various approaches to "value" have been followed including rules of thumb and on occasions external valuations; all of which can cause tensions between internal parties and between the Council and prospective purchasers.
- Potential purchasers are disappointed when there are reasons for refusal or negotiations have to be reopened when the valuation is not approved.
- Overly optimistic expectations on the level of service by the public.
- Planning no longer support informal enquiries on change of use as this is a drain on their resources.
- When members of staff or Council members are the interested party, this can cause some unnecessary complications as a consequence of mutual interest.

3.3 With regard to the Council requirement to achieve Best Value in the disposal of assets; without having readily available time recording information to hand it has not been possible to determine if the Council has achieved this requirement in respect of past sales of small land parcels. However, considering the time that was involved in this activity by the current Interim Commercial Estates Manager between November 2016 and January 2016 it is fair to conclude that the Council had been committing extensive resources to this activity for marginal reward.

3.4 Also, considering the objectives of the MOSAIC programme (i.e. LEAN business processes, commercial ways of working; to name but two), a more simplified and sustainable approach is needed to effectively process the sale of small land parcels.

4. HOW OTHER COUNCILS DEAL WITH SMALL LAND SALES

4.1 A review of a number of local authorities who have published policy guidance on small land sales has revealed the following common themes (further detail is shown in **Appendix 1**):

- Where published, many Councils have a clear and published approach to small land sales with consideration being given only to disposals meeting set criteria.
 - There is evidence of good practice to ensure this type of work does not become an unnecessary drain on resources.
 - Policies are transparently clear to the public.
- 4.2 However, what these policies do not attempt to tackle is to effectively manage demand. Currently, HDC’s approach and those of other Councils is to effectively give residents a perceived “right” to make unsolicited applications for small pieces of land which builds an expectation with residents that sale applications will be successful. What is needed is a robust approach that manages the expectations of residents and other interested parties and to manage the demand of sale of small parcels of land.
- 5. PROPOSED “DISPOSAL OF SMALL LAND PARCELS POLICY”**
- 5.1 It is considered that the Disposal of Small Land Parcels Policy detailed at **Appendix 2** should effectively overcome the aforementioned issues and is therefore recommended for approval by CGC.
- 5.2 In summary, the Policy follows the main principles of the Councils Disposals and Acquisitions Policy but in addition:
- Clearly states that sales will not happen on an application basis.
 - Nominations can be made for sales, these will be considered on a batch basis.
 - Persons and organisations making nominations will be charged for each nomination.
 - Batches of small land will be marketed together when it is economically efficient to do so.
 - Successful purchasers will meet the Legal (and other ancillary costs) of both vendor and seller.
- 5.3 In addition, the Policy will introduce new “lower” thresholds for small land sales reflective of the smaller size of such land sales. In addition, the Policy introduces a new category of land sale where land could be transferred to another public body where there will not be any future financial liability falling on the Council.
- 5.4 The advantage of this Policy is that it will allow the Council to effectively manage such disposals (and associated demands/expectations) as well as help in mitigating the risk of challenge. However, it is proposed that small land sales are exempt from the 10% allocation to Town/Parish Councils.
- 6. UPDATES TO THE “DISPOSAL AND ACQUISITION OF LAND & BUILDINGS POLICY**
- 6.1 As a consequence of the recommendation to approve the Disposal of Small Land Parcels Policy, it is necessary to approve changes to the Councils “Disposal and Acquisition of Land & Buildings Policy” (**Appendix 3**). The changes are shown in **Table 1** below and CGC is recommended to approve these changes.

Summary of Changes to Disposal and Acquisition of Land & Buildings Policy.			Table 1
Colour code (colour highlight)	Section	Change	Reason for change
Minor change	Definition	Wording changes	General updating.
New wording	Definition	New sentence to confirm sales/acquisitions will be undertaken in the most commercially advantageous means.	Clarification of means of sale/acquisition.
New wording	Disposals Policy	Definition of what is "small land" and who can change this definition.	Clarification of definition.
New wording	Disposals Policy	To include the 'exclusion' from the 10% sharing of sale receipts to Town and Parish Councils of receipts from small land sales.	Clarification of policy.
Minor change	Governance	Wording change	General updating.

7. COMMENTS OF OVERVIEW & SCRUTINY

- 7.1 As a consequence of consultations with Overview & Scrutiny, an amendment has been made in respect of Public Engagement Considerations ".....ward members will be consulted prior to disposal".

8. KEY IMPACTS

- 8.1 This new Policy will allow for a leaner approach to small land sales. As well as making the administration more straight forward it will effectively manage customer demand and expectations.

9. WHAT ACTIONS WILL BE TAKEN

- 9.1 As the thresholds will be a change to the Constitution, they will have to be considered by Corporate Governance Committee and thereafter approved by Council, so the earliest the new Thresholds will be in operation will be December 2017. However, this will not be detrimental to implementing the Policy immediately because if nominations etc are made it is unlikely that any single or batch sales will be actively marketed until after the aforementioned date.

10. LINK TO THE CORPORATE PLAN

- 10.1 The Policy will support the achievement of the Corporate Plan requirement of “Ensuring we are a customer focused and service led council” by “becoming more business-like and efficient in the way we deliver services”.

11. LEGAL IMPLICATIONS

- 11.1 This policy will regulate the way that the Council deals with small land sales. What is proposed follows similar policies which other local authorities already employ and it will enable the decision making process to be uniform and transparent, as set criteria will be used to decide on applications, therefore reducing the risk of possible challenges by unsuccessful applicants.

12. RESOURCE IMPLICATIONS

- 12.1 The approval of the “Disposal of Small Land Parcels Policy” (and the consequential changes to the Disposal and Acquisition of Land & Buildings) will assist the Council in effectively managing customer demand for such small land holdings.
- 12.2 Upon until January 2017, the estimated net gain to the Council following each small land disposal is considered marginal and with limited resources within the Commercial Estates Team their deployment has to be to the most commercial advantageous land and building opportunities.

13. REASONS FOR THE RECOMMENDED DECISIONS

- 13.1 To ensure that Council resources are wholly and effectively committed to meeting Council priorities; thereby having appropriate policies in place to achieve this.

14. LIST OF APPENDICES INCLUDED

- **Appendix 1** - Common Themes of Small Land Scale Policies by Other Local Authorities
- **Appendix 2** - Disposal of Small Land Parcels Policy
- **Appendix 3** - Disposal and Acquisition of Land & Buildings Policy

BACKGROUND PAPERS

None

CONTACT OFFICER

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APPENDIX 1

Common Themes of Small Land Scale Policies by Other Local Authorities

1	<p>Where published, many have a clear and published approach to land sales.</p> <p>Consideration being given only to disposals where:</p>	<ul style="list-style-type: none"> a. There is a broader community benefit to the disposal e.g. a rationalisation of small parcels of backland open space, either rarely used or often misused. b. There are management/financial issues for the Council e.g. the land is costly to maintain. c. The applicant has extenuating circumstances e.g. there are health grounds in relation to the applicant and/or their family and the sale of the land would improve their quality of life and would not adversely affect the quality of life of others in the neighbourhood – (the applicant will need to provide evidence to support and justify the application to purchase).
2	<p>There is evidence of good practice to ensure this type of work does not become an unnecessary drain on resources</p>	<ul style="list-style-type: none"> a. Prospective purchasers are given guidance to self- help routes to find out who owns local land e.g. links to HM land Registry b. Applications for sales of land include sections to justify the needs to fulfil the requirements of 1a, b and c above c. Once established that the land in question is in Council ownership then prospective purchasers are asked to pay an estates investigation fee of typically £50 – this covers the cost of enquiries about open space, highways, planning ward councillors etc. At this stage the application may be refused and reasons given d. Subject to c. above prospective purchasers are asked to confirm they will meet legal costs (typically £750) if the matter proceeds and the valuers costs of the council appointed valuer. e. The land is valued independently by an external valuer considering factors disclosed from the estates investigation The Council provides none of its own legal or valuation advice to prospective purchasers, with the cost being recovered from the purchaser. f. The Council is obliged to obtain the best price and if it is observed that there may be more than one interested party then the Council would be obliged to advertise the property for sale on the open market. Costs are recovered from the eventual purchaser.

		<p>g. Some councils cite it is their legal obligation to advertise and publish a prospective sale, with applicants bearing the cost.</p> <p>h. A minimum price threshold to apply to all disposals e.g. £50 per sq. m (this would typically mean a minimum price of circa £5,000 for 100 sq. m)</p>
3	Policies are transparently clear to the public.	<p>a. Some councils openly use auctions or independent websites for all small land sales to demonstrate open market best price is achieved</p> <p>b. There is no legal requirement for a Council to publish a refusal to sell but some publish the reasons e.g. it judges that the personal safety for users of the remainder of nearby open space will be detrimentally affected e.g. where a narrow alleyway is created; or □ it will result in the wholesale loss of, or detraction from the visual quality/amenity of the surrounding area. Alternatively, in such cases it may apply covenants on sales to retain the open nature of landscaped areas and/or to require the provision of certain standards of new boundary fencing, walling or delineation; or □ it is considered that there will be detrimental impact of such sales on neighbouring properties not financially involved in, or not benefiting from the sale.</p> <p>c. Land is made available only where it has no strategic value to the council</p> <p>d. Some councils publish their minor disposals as those not exceeding £5,000 and define this in their finance procedure rules</p> <p>e. Councils may also be restrained from disposing of land for a purpose that was not the purpose for which it was acquired under legislative powers and this is particularly relevant for: Corporate Property Strategy Disposals, Acquisitions & Community Asset Transfer Policy e.g.</p> <ul style="list-style-type: none"> • Allotments (in certain specific circumstances) • Open Space and Burial Grounds • Pleasure Grounds <p>f. Restrictive covenants are placed on land sold to restrict use to the value obtained.</p> <p>g. Guidance is clearly given that land sales and the prospect of gaining planning consent are totally separate decisions and one gives no guarantee of the other.</p> <p>h. There is no right of appeal in some councils, although applicants can request a further evaluation if new information comes to light and this may be the only basis of appeal in other council policies. A different office may</p>

		<p>review any appeal.</p> <ul style="list-style-type: none">i. The Council complaints procedure is used where process is thought not to be followedj. Some councils have a published timescale when they expect to meet response to applications and make decisionsk. Clear public consultation and opportunity for alternative interested parties to bid.
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Huntingdonshire District Council

Disposal of Small Land Parcels

Policy

Date Approved: xx/xx/2017
Review Date: xx/xx/2019
Version 1

Definition

The Councils Disposals and Acquisitions Policy defines the “disposal” of land and property as:

“The means by which it can.... divest and dispose of land and property that it considers are surplus to its service or investments needs.

All sales or acquisitions will be undertaken by the most appropriate commercially advantageous means.”

The Disposal of Small Land Parcels Policy is subsidiary to the Disposals and Acquisitions Policy and defines “small land parcels” as

- “as being less than 0.25 acres (1011 square meters) and not considered suitable for development.”

Property Strategy – Surplus Property

Land and property will only be determined as surplus if it no longer meets corporate and/or investment priorities. Land held as “open space” (or amenity land) is considered as held to support the provision of a Council service.

Risk management

All activity relating to land and property will be undertaken within an environment that minimises risk to both services and the capital, or revenue, investment that has been made. This includes impacts on reputation. There will be appropriate reporting to ensure that parties are aware of the risk that is being faced by any disposal.

Transparency and fairness

This policy provides a framework which is both transparent and consistent and demonstrates fairness in the disposal of property assets.

Value for Money

Value for Money is at the heart of how the Council delivers its services; regardless of whether these are front-line or back-office. In respect of the management of land and property, the Council will ensure that the Council is only holding an optimum balance of assets to meet both its service and investment requirements.

Small Land Sales Policy

- Small Land parcels will be less than 0.25 acres (1,011 square meters) and not considered suitable for development.

- Small Land parcels will only be determined as surplus if the land no longer meets service, corporate and/or investment priorities.
- Land and property will only be disposed when it is concluded that no other use can be made of the asset, within statutory provisions.
- Prior to sale, partners of the Council may be contacted to determine if there is an alternative use for the land and property.
- The Council will also undertake investigations into the legal, planning, financial and other aspects of the land before selling.
- Subject to legislative requirements, the Council will sell any surplus land and property for the best consideration, where this is not possible or where corporate objectives are not being met, appropriate activity will be undertaken to ensure that the Councils maximises any capital receipts.
- Small Land parcels will be disposed of as expeditiously as possible; this will not be via application but via selected open tender that will be advertised on the Councils website.
- Persons wishing to purchase small land parcels can nominate land they wish to be considered for disposal. Such nominated parcels will be:
 - added to the list of sites for consideration,
 - subject to the processes outlined above,
 - if suitable, will be added to a future open tender exercise.
- No matter the means of sale, the purchaser of respective small land parcels will meet all legal (and ancillary costs) of both vendor and seller. However, other than “sale by auction”, the vendor will be charged a fixed fee for the administration of the sale, this is noted in **Table 1** below.
- The sale of small land parcels will be excluded from the provisions of 10% transfer of sale proceeds to Town and Parish Councils.

Public Engagement Considerations

- The Council’s communication team will be consulted to ensure that any disposal of land and buildings is undertaken in a proportionate way. For such small land disposals, consultation with partners may not be applicable or appropriate. However, ward members will be consulted prior to disposal.
- Consideration will be given to the statutory requirements of the Local Government Act 1972 and the Town and County Planning Act 1990

Performance Management

Where receipts exceed £10,000, these will be Capital Receipts and will be accounted for as such, including being mapped against capital receipt targets that will be assessed annually and progress will be reported to the Corporate Management Team and Cabinet as part of the routine budget monitoring cycle.

Performance Management

There will be ongoing monitoring of disposals between the responsible officers and the parties selling or otherwise concerned with the disposal. There will be appropriate reporting to Corporate Management Team where performance is in question.

Overarching Policy

All valuations of land will be undertaken by suitably qualified professionals. VAT and other tax implications will always be considered.

Resources

The resource implications, including Legal, Finance and Procurement will be considered for every disposal or acquisition of land and buildings and both members and officers will be required to comply with the pertinent requirements of both the Code of Procurement and the Code of Financial Management. The financial thresholds for the sale of small land parcels are less than those required of the wider disposals and acquisitions because small land sales are “smaller by their nature”. The thresholds are as shown in **Table 1** below:

Thresholds of the Sale or Transfer of Small Land Parcels		Table 1
All sales and transfers will include the transfer of all associated liabilities.		Minimum Administration Charge (*)
Transfer of Small Land Parcels to Other Public Bodies		
£0 - £10,000	Head of Resources (as Section 151 Officer),	£500
£10,000 - £50,000	Managing Director (as Head of Paid Service) & Head of Resources (as Section 151 Officer),	£1,000
£50,000 - £100,000	Managing Director (as Head of Paid Service) & Head of Resources (as Section 151 Officer), in consultation with the Executive Member for Strategic Resources.	£1,500
£100,000 - £500,000	Treasury & Capital Management Group.	£2,000
£500,000+	Cabinet.	£3,000
Sale of Small Parcels of Land		
£0 - £10,000	Managing Director (as Head of Paid Service) & Head of Resources (as Section 151 Officer).	£1,000
£10,000 - £100,000	Managing Director (as Head of Paid Service) & Head of Resources (as Section 151 Officer), in consultation with the Executive Member for Strategic Resources.	£1,500
£100,000 - £500,000	Treasury & Capital Management Group.	£2,000
£500,000+	Cabinet.	£3,000
* This Administration Charge excludes all legal and other ancillary costs. Further it is the minimum charge that any prospective purchaser will pay. If any sale requires additional officer time beyond what would reasonably be expected, the vendor will be required to meet this higher charge.		

The financial thresholds will be reviewed every 2 years.

Governance

The Council will have regard to all statutory and local regulations, including reporting to Corporate Management Team and in line with the Constitution, including the Treasury and Capital Management Group.

All disposal decisions i.e. those to be included in the Small Land Disposal Programme will in reported to the Overview & Scrutiny (Customers and Performance) Panel and Cabinet. However, there will be times where “time will be of the essence” and all such disposals will be reported retrospectively to Panel and Cabinet.

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Huntingdonshire District Council

DISPOSAL AND ACQUISITION OF LAND & BUILDINGS Policy

Date Approved: xx/xx/2017
Review Date: xx/xx/2019
Version 10

Definition

The Council defines the “disposal and acquisition” of land and property as:
“The means by which it can either:

- i. **divest** and dispose of land and property that it considers are surplus to its service or investments needs or
- ii. invest in land and property that will allow the Council **to** benefit from service efficiency or investment opportunities.

All sales or acquisitions will be undertaken by the most appropriate commercially advantageous means.

Risk management

All activity relating to land and property will be undertaken within an environment that minimises risk to both services and the capital, or revenue, investment that is made. This includes impacts on reputation. There will be appropriate reporting to ensure that all parties are aware of the risk that is being faced by any disposals or acquisitions.

Value for Money

Value for Money is at the heart of how the Council delivers its services; regardless of whether these are front-line or back-office. In respect of the management of land and property, the Council will develop an Asset Management Plan that will ensure that the Council is only holding to an optimum balance of assets to meet both its service and investment requirements.

Disposals Policy

- Land and property will only be determined as surplus if it no longer meets corporate and/or investment priorities.
- Land and property will only be disposed when it is concluded that no other use can be made of the asset, within statutory provisions. There are two distinct processes relating to:
 - Medium to large areas of land, their disposal is dependent on public benefit and corporate aims and objectives.
 - Small areas of open space, their disposal is dealt with through the “Disposal of small land parcels policy”. This will be for land that is below 0.25 acres (1,011 square meters). This size definition will only be changed in exceptional circumstances and only with the agreement of the Head of Resources.
- Prior to sale, partners of the Council will be contacted to determine if there is an alternative use for the land and property.
- Subject to legislative requirements, the Council will sell any surplus land and property for the best consideration, where this is not possible or where

corporate objectives are not being met, appropriate activity will be undertaken to ensure that the Councils maximises any capital receipts.

- Surplus land will be disposed of as expeditiously as possible and follow appropriate methods of disposal.
- Where land (other than small land parcels) is disposed of within a Parish Council area where there is no likelihood of any consequential development funding (e.g. Community Infrastructure Levy or S.106) returning to the Parish Council following disposal, that the Parish Council receives 10% of any capital receipt received by the Council, subject to agreement by Cabinet.

Public Engagement Considerations

- The Council's communication team will be consulted to ensure that any disposal of land and buildings is undertaken in a proportionate way.
- Consideration will be given to the statutory requirements of the Local Government Act 1972 and the Town and County Planning Act 1990

Performance Management

Capital Receipts targets will be assessed annually and progress will be reported to the Corporate Management Team and Cabinet as part of the routine budget monitoring cycle.

Acquisitions Policy

- All acquisitions of land and property are in respect of freehold, leasehold or licence.
- Land and property will only be acquired where it benefits service delivery and/or maximises investment opportunities and/or future strategic development, subject to meeting strict criteria; such as, need for asset to meet service delivery levels, option appraisal, on-going revenue costs are appropriately budgeted for, tenure is determined and VAT considerations (especially Opt to Tax).

Powers to Acquire Land and Buildings

The acquisition of land and buildings is enshrined within the requirements of the Local Government Act 1972 and to invest within the requirements of the Local Government Act 2003.

Performance Management

There will be ongoing monitoring of acquisitions between the responsible officers and the parties selling or otherwise concerned with the acquisition. There will be appropriate reporting to Corporate Management Team where performance is in question.

Overarching Policy

All valuations of land will be undertaken by suitably qualified professionals. VAT implications will always be considered.

Resources

The resource implications, including Legal, Finance and Procurement will be considered for every disposal or acquisition of land and buildings and the both members and officers will be required to comply with the pertinent requirements of both the Code of Procurement and the Code of Financial Management. The financial thresholds for both disposals and acquisitions are as follows:

£0 - £500,000	Managing Director (as Head of Paid Service) & Head of Resources (as Section 151 Officer), following consultation with Executive Councillor for Resources
£500,000 to £2,000,000	Treasury and Capital Management Group
£2,000,000 +	Cabinet

The thresholds in respect of the Sale or Transfer of Small Land Parcels are defined within the “Disposal of Small Land Parcels Policy

The financial thresholds to be reviewed in 24 months following approval.

Governance

The Council will have regard to all statutory and local regulations, including reporting to Corporate Management Team and in line with the Constitution, including the Treasury and Capital Management Group.

All disposal and acquisition decisions will be retrospectively reported to the Overview & Scrutiny (Customers and Performance) Panel.

.....

Public
Key Decision - No

HUNTINGDONSHIRE DISTRICT COUNCIL

Title/Subject Matter: Annual Audit Letter 2016/17
Meeting/Date: Corporate Governance Committee – 29 November 2017
Executive Portfolio: Resources: Councillor J A Gray
Report by: Finance Manager
Ward(s) affected: All Wards

Executive Summary:

The 2016/17 audit of the Council's Annual Financial Report is now complete. The external auditor, Ernst and Young LLP have issued an Annual Audit Letter and this is attached at Appendix 1. The Annual Audit Letter includes details of the auditor's findings, recommendations and fees in respect of 2016/17.

Recommendation:

The Committee is requested to note the 2016/17 Annual Audit Letter and comment as necessary.

1. WHAT IS THIS REPORT ABOUT/PURPOSE?

- 1.1 At the conclusion of each year's audit work the external auditor issues an Annual Audit Letter, which details their findings and recommendations made along with an indication of the audit fee due.

2. WHY IS THIS REPORT NECESSARY

- 2.1 The Committee is designated as "those charged with governance". Members will recall that at the meeting of the 13 September they:
- received a draft ISA 260,
 - approved the Executive Leader and Officers to authorise the Annual Governance Statement and the Letter of Representation, and
 - approved the Chairman to authorise the Annual Financial Report.

3. ANNUAL AUDIT LETTER 2016/17

- 3.1 On the 22 September the auditors signed the 2016/17 Annual Financial Report and their final ISA 260 report was published by the statutory deadline of the 30 September. The auditors have now issued the Annual Audit Letter, attached as Appendix 1, which details their findings, recommendations and fees for their work in respect of 2016/17.

- 3.2 The key issues highlighted within the Annual Audit Letter which have also been reported in the draft ISA 260 report are:

- **Management override of controls** – a risk present on all audits is that management is in a unique position to perpetrate fraud because of its ability to manipulate accounting records directly or indirectly. The Auditors carried out their testing and did not identify any material weaknesses in controls, instances of inappropriate judgements being applied or other transaction which appeared unusual or outside the Council's normal course of business.
- **Revenue and expenditure recognition** – the Auditors are required to presume that there is a risk that revenue and expenditure may be misstated due to improper recognition or manipulation. Their testing did not reveal any material misstatements with respect of revenue and expenditure recognition. Overall, the audit work did not identify any issues or unusual transactions which indicated that there had been any misreporting of the Council's financial position.
- **Property Valuations** – the fair value of Property, Plant and Equipment (PPE) and Investment Properties (IP) represent significant balances in the Council's accounts and are subject to valuation changes, impairment reviews and depreciation charges. The Auditors concluded that the overall valuation estimate was not unreasonable and did not result in a material misstatement to the value of property in the context of the overall PPE balance in the financial statements.
- **Pension Liability** - this is the most significant estimate in the annual accounts and it is the valuation of the net pension liabilities for HDC employees in the Cambridgeshire County Council pension scheme. The Auditors liaised with the auditors of the Cambridge Pension Fund, BDO to obtain assurances over the information supplied to the actuary in relation to HDC. The assumption were reviewed by PwC and the EY actuarial team who both concluded that the assumptions and methodology used are

considered to be appropriate. concluded that the overall valuation estimates was not unreasonable and did not result in a material misstatement to the value of property. The report from BDO highlighted that the market value of the total Pension Fund assets at 31 March 2017 totalled £2,814m against the actuary's estimate of £2,838m, a difference of £23.6m. The Council's share of the difference has been calculated as approximately £1.2m. The auditors concluded as the movement is not material to the Council that the estimate is considered to be reasonable.

- **Financial Statements presentation** –there are new reporting requirements that impact on the CIES and MIRS and include the introduction of the new Expenditure and Funding Analysis note. The auditors concluded that the disclosures are in line with the CIPFA Code of Practice.

3.3 No material adjustments to the statutory accounts were required as a result of these issues.

3.4 The Control Themes and Observations highlighted in the Auditor Annual Letter are:

- **Accounting records** – there were some areas where the accounting records were not sufficient for the auditors to complete their audit in the most efficient manner. In particular this was an issue when auditing creditors and debtors, leases, cash for the Council, the cash flow statement and mapping of the general ledger.
- **Timeliness of deliverables** –. There were several occasions where the length of time between requesting a deliverable or working paper and actually receiving it was longer than agreed.
- **Reliance on key personnel** – there were often some staff unavailable either through illness or because the work had been completed by an external contractor. This caused delays in answering queries and in some instances demonstrated an over reliance on individuals.
- **Amendments to the financial statements** – during the course of the audit a number of audit adjustments and changes were proposed by both the Council and the auditors.

A full review of the annual accounts process, and the auditors control themes and issues, has been carried out. The table below addresses these issues:

Issue	Lessons learnt	Action
Accounting records	The quality of the working papers in some areas were not sufficient. The current review of the working papers is not good enough.	<ul style="list-style-type: none"> • Creditors and Debtors working papers to be fully reviewed and redone in preparation for 2017/18. • Leases supporting evidence to be included in the working papers ready for the auditors • Cash flow statement – the CIPFA model is being procured and the accounts for 2015/16 and 2016/17 will be tested on

		<p>this.</p> <ul style="list-style-type: none"> • Mapping – this will be tested and reconciled with procedure notes before the interim audit.
Timeliness of deliverables	This occurred when more than one member of staff was involved in supplying the deliverables	<ul style="list-style-type: none"> • The member of staff responsible for providing the deliverables will be responsible for co-ordinating and collating this information to the auditors in the agreed timescales.
Reliance on key personnel	Accountants will need to be more aware of the working papers they are not responsible for, so that a better service can be provided to the auditors.	<ul style="list-style-type: none"> • The accountants will be involved in other areas of the notes in the accounts to have a better understanding
Amendments to the financial statements	The amendments were required because in most cases the Code was not fully complied with.	<ul style="list-style-type: none"> • The accountants will read the relevant parts of the Code (which forms part of the working papers) and a thorough review of each working paper will be done to ensure compliance. • Any new changes to the statement of the accounts need to fully worked out to understand the full implications and links to other notes in the accounts.

3.5 For 2017/18 onwards, the timetable for the preparation and approval of the accounts will be brought forward with draft accounts needing to be prepared by 31 May and the publication of the audited accounts by 31 July. The auditors undertook some early interim testing in March 2017 in relation to income and expenditure testing. The auditors will meet with the Council to discuss areas that the auditors can complete work earlier in the process and agree an earlier timetable for delivery.

4. WHAT ACTIONS WILL BE TAKEN/TIMETABLE FOR IMPLEMENTATION

4.1 The Control themes and Observations highlighted in 3.4 are currently being addressed.

5. LINK TO THE CORPORATE PLAN

5.1 The Annual Financial Report is a statutory and legal requirement and links into the Corporate Plan by 'Ensuring we are a customer focussed and service led Council delivering value for money services – become more business-like and efficient in the way we deliver services.

6. LEGAL IMPLICATIONS

- 6.1 The purpose of this report is to satisfy procedural and legal requirements in connection with the Code of Audit Practice and Statement of Responsibilities of Auditors and Audited Bodies.

7. RESOURCE IMPLICATIONS

- 7.1 The annual external audit fee is included within the 2017/18 budget. The scale fee variation will be found within the existing budgets.

8. REASONS FOR THE RECOMMENDED DECISIONS

- 8.1 The Annual Audit Letter concludes the annual audit process and it is good governance to present the external auditors final report to the Committee charged with Governance.

9. LIST OF APPENDICES INCLUDED

Appendix 1 - Ernst and Young LLP 2016/17 Annual Audit Letter

BACKGROUND PAPERS

Working papers are held in Resources.

CONTACT OFFICER

Adrian Forth, Finance Manager
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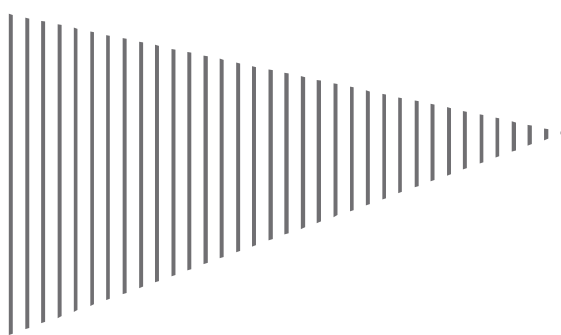
Huntingdonshire District Council

Annual Audit Letter for the year ended 31 March 2017

October 2017

Ernst & Young LLP

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Public Sector Audit Appointments Ltd (PSAA) have issued a “Statement of responsibilities of auditors and audited bodies”. It is available from the Chief Executive of each audited body and via the PSAA website (www.psaa.co.uk)

The Statement of responsibilities serves as the formal terms of engagement between appointed auditors and audited bodies. It summarises where the different responsibilities of auditors and audited bodies begin and end, and what is to be expected of the audited body in certain areas.

The “Terms of Appointment (updated 23 February 2017)” issued by PSAA sets out additional requirements that auditors must comply with, over and above those set out in the National Audit Office Code of Audit Practice (the Code) and statute, and covers matters of practice and procedure which are of a recurring nature.

This Annual Audit Letter is prepared in the context of the Statement of responsibilities. It is addressed to the Members of the audited body, and is prepared for their sole use. We, as appointed auditor, take no responsibility to any third party.

Our Complaints Procedure - If at any time you would like to discuss with us how our service to you could be improved, or if you are dissatisfied with the service you are receiving, you may take the issue up with your usual partner or director contact. If you prefer an alternative route, please contact Steve Varley, our Managing Partner, 1 More London Place, London SE1 2AF. We undertake to look into any complaint carefully and promptly and to do all we can to explain the position to you. Should you remain dissatisfied with any aspect of our service, you may of course take matters up with our professional institute. We can provide further information on how you may contact our professional institute.

Executive Summary

Executive Summary

We are required to issue an annual audit letter to Huntingdonshire District Council (the Council) following completion of our audit procedures for the year ended 31 March 2017.

Below are the results and conclusions on the significant areas of the audit process.

Area of Work	Conclusion
Opinion on the Council's: ▶ Financial statements	Unqualified - the financial statements give a true and fair view of the financial position of the Council as at 31 March 2017 and of its expenditure and income for the year then ended.
▶ Consistency of other information published with the financial statements	Other information published with the financial statements was consistent with the Annual Accounts.
Concluding on the Council's arrangements for securing economy, efficiency and effectiveness	We concluded that you have put in place proper arrangements to secure value for money in your use of resources.

Area of Work	Conclusion
Reports by exception: ▶ Consistency of Governance Statement	The Governance Statement was consistent with our understanding of the Council.
▶ Public interest report	We had no matters to report in the public interest.
▶ Written recommendations to the Council, which should be copied to the Secretary of State	We had no matters to report.
▶ Other actions taken in relation to our responsibilities under the Local Audit and Accountability Act 2014	We had no matters to report.

Area of Work	Conclusion
Reporting to the National Audit Office (NAO) on our review of the Council's Whole of Government Accounts return (WGA).	We had no matters to report.

As a result of the above we have also:

Area of Work	Conclusion
Issued a report to those charged with governance of the Council communicating significant findings resulting from our audit.	Our Audit Results Report was issued on 22 September 2017.
Issued a certificate that we have completed the audit in accordance with the requirements of the Local Audit and Accountability Act 2014 and the National Audit Office's 2015 Code of Audit Practice.	Our certificate was issued on 22 September 2017.

In March 2018 we will also issue a report to those charged with governance of the Council summarising the certification work we have undertaken.

We would like to take this opportunity to thank the Council's staff for their assistance during the course of our work.

Neil Harris

Associate Partner
For and on behalf of Ernst & Young LLP

Purpose and responsibilities



Purpose and responsibilities

The Purpose of this Letter

The purpose of this annual audit letter is to communicate to Members and external stakeholders, including members of the public, the key issues arising from our work, which we consider should be brought to the attention of the Council. We have already reported the detailed findings from our audit work in our 2016/17 Audit Results Report to the 13 September 2017 Corporate Governance Committee, representing those charged with governance. We do not repeat those detailed findings in this letter. The matters reported here are the most significant for the Council.

Responsibilities of the Appointed Auditor

Our 2016/17 audit work has been undertaken in accordance with the Audit Plan that we presented to the Corporate Governance Committee meeting on 22 March 2017 and is conducted in accordance with the National Audit Office's 2015 Code of Audit Practice, International Standards on Auditing (UK and Ireland), and other guidance issued by the National Audit Office.

As auditors we are responsible for:

- ▶ Expressing an opinion on the 2016/17 financial statements; and on the consistency of other information published with the financial statements.
- ▶ Forming a conclusion on the arrangements the Council has to secure economy, efficiency and effectiveness in its use of resources.
- ▶ Reporting by exception:
 - ▶ If the annual governance statement is misleading or not consistent with our understanding of the Council;
 - ▶ Any significant matters that are in the public interest;
 - ▶ Any written recommendations to the Council, which should be copied to the Secretary of State; and
 - ▶ If we have discharged our duties and responsibilities as established by the Local Audit and Accountability Act 2014 and Code of Audit Practice.

Alongside our work on the financial statements, we also review and report to the National Audit Office (NAO) on your Whole of Government Accounts return. The extent of our review and the nature of our report are specified by the NAO.

Responsibilities of the Council

The Council is responsible for preparing and publishing its statement of accounts accompanied by an Annual Governance Statement. In the AGS, the Council reports publicly each year on how far it complies with its own code of governance, including how it has monitored and evaluated the effectiveness of its governance arrangements in year, and any changes planned in the coming period. The Council is also responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources.

Financial Statement Audit

Financial Statement Audit

Key Issues

The Council's Statement of Accounts is an important tool for the Council to show how it has used public money and how it can demonstrate its financial management and financial health. We audited the Council's Statement of Accounts in line with the National Audit Office's 2015 Code of Audit Practice, International Standards on Auditing (UK and Ireland), and other guidance issued by the National Audit Office and issued an unqualified audit report on 22 September 2017.

Our detailed findings were reported at the 13 September 2017 Corporate Governance Committee meeting. The key issues identified as part of our audit were as follows:

Significant Risk	Conclusion
<p>Management override of controls</p> <p>As identified in ISA 240, management is in a unique position to perpetrate fraud because of its ability to manipulate accounting records directly or indirectly and to prepare fraudulent financial statements by overriding controls that otherwise seem to be operating effectively. We identify and respond to this fraud risk on every audit engagement.</p> <p>We have assessed journal amendments, accounting estimates and unusual transactions as the area's most open to manipulation.</p> <p>Linking to our risk of fraud in revenue and expenditure recognition below we have considered the capitalisation of revenue expenditure on PPE given the extent of the Council's capital programme. We have also considered the completeness of liabilities and valuation of some estimated liabilities for any management bias.</p>	<p>In order to address this risk we carried out a range of procedures including:</p> <ul style="list-style-type: none"> ▶ Gaining an understanding of the oversight given by those charged with governance of management's processes and controls in respect of fraud; ▶ Testing the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements. We obtained a full list of journals posted to the general ledger during the year and using our data analytics tool confirmed the completeness of the population and analysed these journals using criteria we set to identify any unusual journal types or amounts. We then tested a sample of journals that met our criteria and tested these to supporting documentation; ▶ Reviewing accounting estimates for evidence of management bias; ▶ Considering the results of our work on revenue and expenditure recognition as set out below, specifically considering any instances of management bias; and ▶ Evaluating the business rationale for any significant unusual transactions. <p>We have not identified any material weaknesses in controls or evidence of material management override.</p> <p>We have not identified any material instances of inappropriate judgements being applied.</p> <p>We did not identify any other transactions during our audit which appeared unusual or outside the Council's normal course of business.</p>

Revenue and expenditure recognition

Under ISA240 there is a presumed risk that revenue may be misstated due to improper recognition of revenue. In this public sector this requirement is also extended to expenditure recognition.

We assessed that as the Council is more focussed on its financial position over the medium term we have focussed this risk on the capitalisation of revenue expenditure on Property, Plant and Equipment (PPE) given the extent of the Council's capital programme. We have also considered the completeness of liabilities and valuation of certain some estimated liabilities for any management bias.

These areas have also been considered as being linked to the risk of fraud in management override of controls above.

In order to address this risk we carried out a range of procedures including:

- ▶ Reviewing the appropriateness of revenue and expenditure recognition accounting policies and testing that they had been applied correctly during our detailed testing;
- ▶ Testing the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements;
- ▶ Reviewing accounting estimates for evidence of management bias;
- ▶ Performed sample testing on additions to PPE to ensure that they have been correctly classified as capital and included at the correct value to identify any revenue items that have been inappropriately capitalised;
- ▶ Testing a sample of liabilities based on our established testing threshold for reasonableness;
- ▶ Performing cut-off testing of transactions both before and after year-end to ensure that they were accounted for in the correct year based on our established testing threshold;
- ▶ Considering the completeness of liabilities included in the financial statements; and
- ▶ Evaluating the business rationale for any significant unusual transactions.

Our testing did not reveal any material misstatements with respect to revenue and expenditure recognition.

Overall, our audit work did not identify any issues or unusual transactions which indicated that there had been any misreporting of the Council's financial position.

Other Key Findings	Conclusion
<p>Property valuations</p> <p>The fair value of Property, Plant and Equipment (PPE) and Investment Properties (IP) represent significant balances in the Council's accounts and are subject to valuation changes, impairment reviews and depreciation charges. Management is required to make material judgemental inputs and apply estimation techniques to calculate the year-end balances recorded in the balance sheet. As the Council's asset base is significant, and the outputs from the valuer are subjective, there is a risk that the fair value of PPE and IP may be under or</p>	<p>We assessed and were satisfied with the competency and objectivity of the Council's external property valuer. Therefore, we were able to place reliance on their work and carried out audit procedures to challenge the basis of valuation used by the valuer. We reviewed and sample tested key asset information used by the valuer and considered the annual cycle of valuations, confirming no material movement in assets not revalued during the year. We also considered external evidence of asset values and any changes to useful economic lives and that assets held at cost were assessed for any impairment. We also confirmed that the accounting entries had been correctly processed in the financial statements, including the treatment of impairments.</p> <p>We concluded that the overall valuation estimate was not unreasonable and did not result in a material misstatement to the value of property in the context of the</p>

Other Key Findings	Conclusion
<p>overstated, or the associated accounting entries incorrectly posted.</p> <p>This risk relates to assets that are revalued, being 'Council dwellings', 'Other land and Buildings' and 'Investment Properties'.</p>	<p>overall Property, Plant and Equipment balance in the financial statements. Any change in valuation would not materially impact the decisions taken by the Council and there is no impact on the Council's General Fund Balance.</p>
<p>Pension valuations and disclosures</p> <p>The Council is an admitted body to the Cambridgeshire County Council Pension Fund. Hymans are appointed as actuaries for this fund and provide the Council with the figures for the disclosures in the financial statements, based on payroll and pension data provided to them by the Council.</p> <p>The Council's pension fund deficit is a material estimated balance and the Code requires that this liability be disclosed on the Council's balance sheet. At 31 March 2017 this totalled £71.5 million (£68 million at 31 March 2016).</p>	<p>We liaised with the auditors of Cambridgeshire Pension Fund, BDO, to obtain assurances over the information supplied to the actuary in relation to Huntingdonshire District Council. The assumptions used by the actuary have been reviewed by both PwC and our EY actuarial team who have both concluded that the assumptions and methodology used are considered to be appropriate.</p> <p>We reviewed and tested the accounting entries and disclosures made within the Council's financial statements in relation to IAS19 with no issues noted.</p> <p>The report from BDO highlighted that the market value of the total Pension Fund assets at 31 March 2017 totalled £2,814 million against the actuary's estimate of £2,838 million, a difference of £23.577 million. The Council's share of the difference has been calculated as approximately £1.2 million. The difference between the actuaries estimate and the year end actuals are approximately 0.8% of the asset values and 1.7% of the overall net liability accounted for in the balance sheet. No other significant matters were reported by BDO. As the movement in the scheme assets is not material to the Council, equates to a less than 1% variance, and forms part of an overall estimated balance, fed by a number of assumptions we have concluded that the estimate is considered to be reasonable.</p>
<p>Financial statements presentation</p> <p>Amendments have been made to the Code of Practice on Local Authority Accounting in the United Kingdom 2016/17 (the Code) this year changing the way the financial statements are presented.</p> <p>The new reporting requirements impact the Comprehensive Income and Expenditure Statement (CIES) and the Movement in Reserves Statement (MiRS), and include the introduction of the new 'Expenditure and Funding Analysis' note as a result of the 'Telling the Story' review of the presentation of local authority financial statements.</p>	<p>Our audit approach focused on:</p> <ul style="list-style-type: none"> ▶ Reviewing the expenditure and funding analysis, CIES and new notes to ensure disclosures are in line with the Code; ▶ Reviewing the analysis of how these figures are derived, how the ledger system has been re-mapped to reflect the Council's organisational structure and how overheads are apportioned across the service areas reported; and ▶ Agreeing restated comparative figures back to the Council's segmental analysis and supporting working papers. <p>The disclosures are in line with the CIPFA Code of Practice.</p>

Other Key Findings	Conclusion
<p>The Code no longer requires statements or notes to be prepared in accordance with SeRCOP. Instead the Code requires that the service analysis is based on the organisational structure under which the authority operates. We expect this to show the Council's segmental analysis.</p> <p>This change in the Code requires a new structure for the primary statements, new notes and a full retrospective restatement of impacted primary statements.</p>	

The Council's Statement of Accounts is an important tool for the Council to show how it has used public money and how it can demonstrate its financial management and financial health.

Other Key Findings	Observation
<p>Compliance with Accounts and Audit Regulations 2015</p> <p>The Council is required to advertise the audit inspection period on its website in accordance with the Accounts and Audit Regulations (2015), with the inspection period including the first ten working days of July 2017, commencing on 3 July 2017.</p>	<p>Due to an oversight, the notification was not placed on the Council's website until 6 July 2017. However, the Council did ensure that the inspection period covered the full 30 working day requirements, with it finishing on 16 August 2017. We received a query from a member of public, as did the Council, in relation to the draft financial statements not being published on the Council's website by 30 June 2017. The Council subsequently published the draft financial statements and extended the period for questions from the public until 30 August 2017.</p> <p>We are satisfied that members of the public were notified of and afforded the opportunity to inspect the Council's financial statements following the re-advertisement of the audit inspection period in the spirit of the regulations. We note that although not published on the Council's website the financial statements were available to members of the public at the Council's office in Huntingdon.</p> <p>We believe it is important that the Council does publish the draft statement of accounts during the inspection period and we recommend the Council addresses this point for 17-18.</p>

Our application of materiality

When establishing our overall audit strategy, we determined a magnitude of uncorrected misstatements that we judged would be material for the financial statements as a whole.

Item	Thresholds applied
Planning materiality	We determined planning materiality for Huntingdonshire District Council to be £1.81 million (2016: £1.73 million). This is based on 2% of adjusted Gross Expenditure reported in the accounts. We consider Gross Expenditure to be one of the principal considerations for stakeholders in assessing the financial performance of the Council.
Reporting threshold	We reported to the Corporate Governance Committee all uncorrected audit differences in excess of £0.090 million (2016: £0.086 million).

We also identified the following areas where misstatement at a level lower than our overall materiality level might influence the reader. For these areas we developed an audit strategy specific to these areas. The areas identified and audit strategy applied include:

- ▶ Remuneration disclosures including any severance payments, exit packages and termination benefits. As these disclosures are considered to be of interest to users of the accounts we have adopted judgement in ensuring that we have tested the disclosures in sufficient detail to ensure they are correctly disclosed. In particular we have confirmed the figures for senior officer remuneration in full.
- ▶ Related party transactions. The accounting standard requires us to consider the disclosure from the point of materiality to either side of the transaction. We have therefore considered the nature of the relationship in applying materiality.
- ▶ Members' allowances. As these disclosures are considered to be of interest to users of the accounts we have adopted judgement in ensuring that we have tested the disclosures in sufficient detail to ensure they are correctly disclosed.

We evaluate any uncorrected misstatements against both the quantitative measures of materiality discussed above and in light of other relevant qualitative considerations.

A close-up, shallow depth-of-field photograph of a stack of coins. The coins are stacked vertically, with the edges of several coins visible. The lighting is warm, highlighting the metallic texture and the embossed details on the coins. A bright yellow rectangular box is overlaid on the left side of the image, containing the text 'Value for Money'.

Value for Money

Value for Money

We are required to consider whether the Council has put in place 'proper arrangements' to secure economy, efficiency and effectiveness on its use of resources. This is known as our value for money conclusion.

Proper arrangements are defined by statutory guidance issued by the National Audit Office. They comprise your arrangements to:

- Take informed decisions;
- Deploy resources in a sustainable manner; and
- Work with partners and other third parties.



We identified no significant risks around these arrangements. The table below shows the issues we considered during our audit. We did not identify any significant weaknesses in the Council's arrangements for securing value for money. We therefore issued an unqualified value for money conclusion on 22 September 2017.

VfM area for review	Conclusion
<p>The Council has historically performed well in relation to their outturn position for the year. In 2016/17 the Council incurred a small surplus of £0.061 million chargeable to the General Fund as set out in the Movement in Reserves Statement which is broadly in line with budget.</p> <p>To date the Council has responded well to the financial pressure it faces. The 2017/18 Budget and Medium Term Financial Strategy (MTFS) identified a total net savings requirement of £3.652 million over the next 3 years which is to be taken from/(to) reserves:</p> <ul style="list-style-type: none"> ▶ 2017/18 - £3.032 million ▶ 2018/19 - £1.927 million ▶ 2019/20 - (£1.307) million 	<p>Our consideration focused on a high level review of:</p> <ul style="list-style-type: none"> ▶ the Council's 2017/18 budget and the medium term forecast, assessing the extent of the savings plans in place; and ▶ the use of any assumptions used in medium term planning. <p>The Council's general fund balance as at 31 March 2017 stands at £2.598 million versus a minimum level of £2.5 million. The Council also has earmarked reserves (£15.1 million at 31 March 2017) which have been established for a number of purposes, including the following:</p> <ul style="list-style-type: none"> ▶ Strategic Transformation Fund - £1.037 million ▶ Commercial Investment Reserve - £3.787 million ▶ Special Reserve - £1.3 million ▶ Other reserves - £2.631 million <p>In addition to the above there are also other earmarked reserves for repairs and renewals, collection fund and S106 monies.</p> <p>The existence of these reserves provides evidence of the Council's prudent approach to financial management. These provide the Council with the flexibility to manage its financial position over the short-to-medium term, and reduce the risk that an unexpected overspend, or unexpected one-off item of expenditure, has a detrimental impact on the Council's financial standing. The Council plans to maintain this level of General Fund reserves indefinitely and we note that the projected general fund reserves in the MTFS does not fall below the target level over the next 3 years.</p> <p>The 2017/18 budget is balanced, through the use of efficiencies, income plans, but also the use of general fund reserves. The level of savings identified is £0.7 million and the budget also includes £1m in relation to investment income through the Commercial Investment Strategy.</p> <p>While incrementally savings can become harder to achieve over time, the Council's performance in delivering its plans gives confidence that it can continue to do so.</p> <p>We also reviewed the key assumptions in the budget and MTFS, which adequately took into account the economic environment at that time for business rate projections, and the forecast for reduced central government funding and the potential settlement.</p> <p>Our review of the budget setting process, assumptions used in financial planning, in year financial monitoring, and the Council's history of delivery has not identified any significant matters that we wish to report to you.</p>

Commercial Investment Strategy

During the year the council have purchased two properties, totalling £9.187 million. These relate to Shawlands Retail Park in Sudbury, Suffolk (£6.874m) and an office block at Wilbury Way, Hitchin (£2.313m). These purchases have been financed by use of an Earmarked General Fund reserve.

As the Council's commercial investment strategy grows and pressures on the funding continue it is important that the Council invests its money in ways that maximise returns and are within the powers the Council is afforded.

During our audit we have held discussions with management and also obtained the Cabinet reports supporting the decision to purchase the properties during the year. We noted that these had been subject to due diligence and comparison of expected yields to those minimum levels set by the Council.

We noted that the Council prepared a best, worst and expected scenarios for the expected returns and often built in a more pessimistic view when calculating these.

We have reviewed the Council's legal view on the use of powers contained in section 12 of the LG Act 2003.

Having considered the above, and in the absence of any case law in relation to this we are not minded to challenge the Value for Money in relation to the two properties above.

Other Reporting Issues

Other Reporting Issues

Whole of Government Accounts

Alongside our work on the financial statements, we also review and report to the National Audit Office on your Whole of Government Accounts return. The extent of our review, and the nature of our report, is specified by the National Audit Office.

We have confirmed that the Council are below the threshold for the completion of audit procedures over the Whole of Government Accounts (WGA) return. As such we are not required to complete any detailed work on the return. We will submit this audit results report to the NAO in line with their requirements.

Annual Governance Statement

We are required to consider the completeness of disclosures in the Council's annual governance statement, identify any inconsistencies with the other information of which we are aware from our work, and consider whether it is misleading. We completed this work and did not identify any areas of concern

Report in the Public Interest

We have a duty under the Local Audit and Accountability Act 2014 to consider whether, in the public interest, to report on any matter that comes to our attention in the course of the audit in order for it to be considered by the Council or brought to the attention of the public. We did not identify any issues which required us to issue a report in the public interest.

Written Recommendations

We have a duty under the Local Audit and Accountability Act 2014 to designate any audit recommendation as one that requires the Council to consider it at a public meeting and to decide what action to take in response. We did not identify any issues which required us to issue a written recommendation.

Objections Received

We did not receive any objections to the 2016/17 financial statements from member of the public.

Other Powers and Duties

We identified no issues during our audit that required us to use our additional powers under the Local Audit and Accountability Act 2014.

Independence

We communicated our assessment of independence in our Audit Results Report to the Corporate Governance Committee on 13 September 2017. In our professional judgement the firm is independent and the objectivity of the audit engagement partner and audit staff has not been compromised within the meaning regulatory and professional requirements.

Control Themes and Observations

It is the responsibility of the Council to develop and implement systems of internal financial control and to put in place proper arrangements to monitor their adequacy and effectiveness in practice. Our responsibility as your auditor is to consider whether the Council has put adequate arrangements in place to satisfy itself that the systems of internal financial control are both adequate and effective in practice.

As part of our audit of the financial statements, we obtained an understanding of internal control sufficient to plan our audit and determine the nature, timing and extent of testing performed.

Although our audit was not designed to express an opinion on the effectiveness of internal control we are required to communicate to you significant deficiencies in internal control.

We identified one significant deficiency as set out below. We have not identified any further significant deficiencies in the design or operation of an internal control that might result in a material misstatement in your financial statements of which you are not aware.

Observation	Rating
<p>Preparation of the financial statements and related working papers</p> <p>We have incurred significant delays in the completion of our audit work. We appreciate how the Council's staff have made time in their days for our audit enquiries, and approached our queries in a helpful and collaborative manner. However, we would note that we encountered the following key difficulties during the audit which we believe had a detrimental effect on our ability to complete this audit efficiently.</p> <p><u>1. Accounting records</u></p> <p>We audited areas where the accounting records which the Council maintains were not sufficient for us to be able to complete our audit in the most efficient manner. This was particularly an issue when auditing creditors and debtors, leases and cash for the Council.</p> <p>In particular:</p> <ol style="list-style-type: none"> a. The working papers for debtors and creditors were not suitable for audit as they included a movement of all transactions during the year rather than just the balances that remained outstanding at the balance sheet date. It took various 	<p>Significant</p>

iterations being reviewed by management and us, in addition to several meetings to eventually generate useable working papers.

- b. The Council incurred difficulties in mapping the general ledger data to the financial statements and to the categories used in our data analytics tools, being assets, liabilities, income, expenditure and equity. We held a number of meetings with the finance team and reviewed several of iterations of the reconciliation before receiving a final version that could be used for audit. We should note that this still included a difference of £321k that could not be mapped.
- c. Management were unable to provide a cash flow statement which reconciled and took into account only the cash movements in the Council's accounts for the year that was agreeable to underlying records. The versions provided to us included a number of reserve and non-cash movements. Following a number of adjustments the amendments made to try and correct the working papers to the support the cash flow statement then became difficult to audit as shortcuts had been taken in trying to prepare a revised cash flow statement. We spent a considerable amount of time reviewing the versions provided to us before being able to conclude on a final version which is included in the final accounts.

We note that the issues with debtors, creditors and data mapping are consistent with those encountered in the prior year.

2. Timeliness of deliverables

There were several occasions where the length of time between requesting a deliverable or working paper, and actually receiving it was longer than agreed. This meant that our staff had often finished their time on site for the audit by the time the information was available. There were some areas of our audit requested in the first two weeks of the audit that were not received until weeks 4 and 5.

3. Reliance on key personnel

During our time on site there were often staff unavailable either through illness or because the work had been completed by an external contractor. This caused delays in answering queries and in some instances demonstrated an over-reliance on individuals.

4. Amendments to the financial statements

During the course of the audit a number of audit adjustments and changes were proposed to the financial statements. In many instances it took multiple reviews before the adjustments were posted correctly.

All of the above has had an impact on the efficiency of the accounts and audit process for both the Council and us as your auditors. We recommend that the Council undertake a thorough review of their processes, procedures and working papers. This is particularly important given the faster close deadline for 2017/18.

A close-up photograph of a person's face as they look through a pair of black binoculars. The person's eyes are visible through the eyepieces, and their hands are holding the binoculars. A bright yellow rectangular box is overlaid on the left side of the image, containing the text "Focused on your future".

Focused on your
future

Focused on your future

Area	Issue	Impact
<p><i>Earlier deadline for production and audit of the financial statements from 2017/18</i></p>	<p>The Accounts and Audit Regulations 2015 introduced a significant change in statutory deadlines from the 2017/18 financial year.</p> <p>From that year the timetable for the preparation and approval of accounts will be brought forward with draft accounts needing to be prepared by 31 May and the publication of the audited accounts by 31 July.</p>	<p>These changes provide challenges for both the preparers and the auditors of the financial statements.</p> <p>To prepare for this change the Council has commenced taking steps in 2016/17. For example, it has started to critically review and amend the closedown process to achieve earlier draft accounts production.</p> <p>As auditors, nationally we have:</p> <ul style="list-style-type: none"> ▶ Issued a thought piece on early closedown ▶ As part of the strategic Alliance with CIPFA jointly presented accounts closedown workshops across England, Scotland and Wales ▶ Presented at CIPFA early closedown events and on the subject at the Local Government Accounting Conferences in July 2017 <p>We undertook some early interim testing in March 2017 in relation to income and expenditure testing. However, we will meet with management to discuss others areas that we can complete work on earlier in the process and agree an earlier timetable for delivery.</p> <p>Through working together, and reflecting on this year, there are a number of areas where the closedown and audit processes can be further improved going forward. As set out above we have had difficulties in concluding our audit this year due to the quality and timeliness of working papers and supporting evidence. This presents concerns in relation to the ability of the Council to meet the faster close deadlines for 2017/18.</p> <p>We also note that the Council are undergoing a finance system change which is currently scheduled to go live in December 2017. It will be important for the Council to ensure that this does not impact on their ability to prepare the audited financial statements and related working papers.</p>

Appendix A

Audit Fees



Appendix A Audit Fees

The scale fee is set by the PSAA and was reported in the Audit Plan that we presented to the Corporate Governance Committee meeting on 22 March 2017. We set out below the fees for the year ended 31 March 2017.

Description	Final Fee 2016/17 £	Planned Fee 2016/17 £	Scale Fee 2016/17 £	Final Fee 2015/16 £
Total Audit Fee - Code work (see note 1 and 2)	75,839	53,236	53,236	62,235
Total Audit Fee - Certification of claims and returns	TBC	17,522	17,522	18,136

Note 1: Our prior year fee includes £8,999 for additional fees due to delays experienced in finalising our audit work. This amount has been agreed with PSAA and invoiced to the Council.

Note 2: Due to the delays experienced in the current year we will be seeking to agree an additional fee for the time and costs incurred totaling £22,603. We will agree this with management and report it to you separately.

EY | Assurance | Tax | Transactions | Advisory

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ED None

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CORPORATE GOVERNANCE COMMITTEE PROGRESS REPORT

Committee	Decisions	Date for Action	Action Taken	Officer Responsible	Delete from future list
07/12/2016	<p><u>Skills, Knowledge and Effectiveness Review</u></p> <p>The Corporate Governance Committee resolved:</p> <p>i. that a training programme be devised by the Internal Audit and Risk Manager in consultation with the Corporate Governance Committee Chairman, and that training be delivered ahead of Committee meetings; and</p> <p>ii. that an Informal Corporate Governance Committee meeting be arranged in January or February to undertake an effectiveness review.</p>		<p>An Informal Corporate Governance Committee was held on 25 January 2017 for a self-assessment review of its own effectiveness.</p>	Internal Audit and Risk Manager	No
24/05/17	New Members to receive the training survey. IRAM to submit report on training options.	12/07/17	Report submitted and training event agreed.	Internal Audit and Risk Manager	
12/07/17	Training to be provided on the values of good governance, external audit and internal audit.	12/09/17	Training arranged.	Internal Audit and Risk Manager.	

CORPORATE GOVERNANCE COMMITTEE PROGRESS REPORT

Committee	Decisions	Date for Action	Action Taken	Officer Responsible	Delete from future list
22/3/2017	<p><u>Code of Conduct and Register of Disclosable Pecuniary Interests</u></p> <p>Audit to be undertaken of those parishes that have adopted their own version of the Code of Conduct.</p>	2017	TBA	Policy, Performance and transformation Manager and Elections and Democratic Services Manager	No
12/07/17	<p><u>CGC Annual Report</u></p> <ul style="list-style-type: none"> • Annual Report approved for submission to the Council, • Internal Audit and Risk Manager authorised to make amendments to the Report after consulting the Chairman • Internal Audit and Risk Manager to consider terms of a draft work plan. 	27/09/17	Annual report to be included in the Agenda for the Council.	Internal Audit and Risk Manager.	
		09/17	Chairman and Vice-Chairman to be consulted.	Internal Audit and Risk Manager.	No
12/07/17	<p><u>Annual Review of Thresholds – Disposals and Acquisitions Policy</u></p> <p>Policy endorsed. Further review to take place in 24 months.</p>	07/2019	Review to be undertaken in 2019	Head of Resources	No

CORPORATE GOVERNANCE COMMITTEE PROGRESS REPORT

Committee	Decisions	Date for Action	Action Taken	Officer Responsible	Delete from future list
12/07/17	<p><u>Governance Boards</u></p> <p>Noted changes to the structure and responsibilities of the Governance Boards.</p>	07/18	Annual review of Governance Boards to be submitted to the CGC	Head of resources	No
		10/18	New safeguarding procedures to be introduced	Head of Leisure and Health	
		09/17	Head of Resources and Transformation Board to be consulted on Governance Boards' routes for reporting to Members	Internal Audit and Risk Manager	
13/09/17	<p><u>Code of Conduct Complaints - Update</u></p> <p>Future reports to include categories of complaints.</p> <p>Information requested on whether District Councillors had any responsibility for the conduct of Town and Parish Councillors.</p>	03/18	Reports to be submitted.	Elections and Democratic Services Manager	Yes
		11/17	Information to be circulated.		
	<u>Approval for Publication for the 2016/17 Annual</u>				Yes

CORPORATE GOVERNANCE COMMITTEE PROGRESS REPORT

Committee	Decisions	Date for Action	Action Taken	Officer Responsible	Delete from future list
13/09/17	<p><u>Governance Statement and the Annual Financial Report</u></p> <p>Statutory decisions approved.</p> <p>Further information requested on progress of replacement Financial Management System.</p>	11/17	Further information on the review of complaints appears in the Joint Annual Financial Report / Annual Governance Statement Progress Report.	Head of Resources	
13/09/17	<p><u>Complaints – Annual Report</u></p> <p>Report received and noted.</p> <p>Cllr Palmer to discuss with the Head of Development the use of feedback by the Development Management section.</p>	09/17	Further information on the review of complaints appears in the Joint Annual Financial Report / Annual Governance Statement Progress Report.	Head of Resources.	Yes