

# Public Document Pack



**Service Director – Legal, Governance and  
Commissioning**

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Thursday 27 July 2017

## Notice of Meeting

Dear Member

### **Corporate Governance and Audit Committee**

The **Corporate Governance and Audit Committee** will meet in the **Meeting Room 1 - Town Hall, Huddersfield** at **11.00 am** on **Friday 4 August 2017**.

The items which will be discussed are described in the agenda and there are reports attached which give more details.

A handwritten signature in black ink, appearing to read "Julie Muscroft".

**Julie Muscroft**

**Service Director – Legal, Governance and Commissioning**

Kirklees Council advocates openness and transparency as part of its democratic processes. Anyone wishing to record (film or audio) the public parts of the meeting should inform the Chair/Clerk of their intentions prior to the meeting.

## **The Corporate Governance and Audit Committee members are:-**

### **Member**

Councillor Hilary Richards (Chair)  
Councillor Julie Stewart-Turner  
Councillor Carole Pattison  
Councillor Kath Pinnock  
Councillor Linda Wilkinson  
Councillor Ken Sims  
Councillor Nigel Patrick

When a Corporate Governance and Audit Committee member cannot be at the meeting another member can attend in their place from the list below:-

### **Substitutes Panel**

#### **Conservative**

B Armer  
D Bellamy  
J Dodds  
V Lees-Hamilton  
G Wilson  
D Firth  
J Taylor

#### **Green**

K Allison  
A Cooper

#### **Independent**

C Greaves  
T Lyons

#### **Labour**

E Firth  
C Scott  
M Sokhal  
S Ullah  
S Hall  
S Pandor

#### **Liberal Democrat**

J Lawson  
A Pinnock

### **Ex Officio Members**

Councillor G Turner - Cabinet Portfolio Holder (Resources)  
Councillor M Khan - Cabinet Portfolio Holder (Resources)  
Councillor A Marchington – Chair of Standards Committee

# Agenda

## Reports or Explanatory Notes Attached

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**Pages**

**1: Membership of the Committee**

This is where Councillors who are attending as substitutes will say for whom they are attending.

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**2: Minutes of Previous Meetings**

1 - 10

To approve the Minutes of the meetings of the Committee held on 21 April and 12 May 2017

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**3: Interests**

11 - 12

The Councillors will be asked to say if there are any items on the Agenda in which they have disclosable pecuniary interests, which would prevent them from participating in any discussion of the items or participating in any vote upon the items, or any other interests.

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**4: Admission of the Public**

Most debates take place in public. This only changes when there is a need to consider certain issues, for instance, commercially sensitive information or details concerning an individual. You will be told at this point whether there are any items on the Agenda which are to be discussed in private.

In accordance with Council Procedure Rule 10 (2), Members of the Public should provide at least 24 hours' notice of presenting a deputation.

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## **5: Deputations/Petitions**

The Committee will receive any petitions and hear any deputations from members of the public. A deputation is where up to five people can attend the meeting and make a presentation on some particular issue of concern. A member of the public can also hand in a petition at the meeting but that petition should relate to something on which the body has powers and responsibilities.

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## **6: Public Question Time**

The Committee will hear any questions from the general public.

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## **7: Appointment of Independent Person**

13 - 16

To consider the report.

Contact: Samantha Lawton, Senior Legal Officer

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## **8: External Assessment of Internal Audit, as required by Public sector Internal Audit Standards**

17 - 22

To consider the report.

Contact: Martin Dearnley, Head of Audit and Risk

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## **9: Council- Final Accounts Update - 2016/17**

23 - 30

To receive the report.

Contact: Eamonn Croston, Head of Finance and Accountancy

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**10: Annual report on bad debt write-offs, 2016-17**

31 - 38

To receive the report.

Contact: Steve Bird, Head of Revenues & Benefits

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**11: Exclusion of Public**

To resolve that That acting under Section 100(A)(4) of the Local Government Act, 1972, the public be excluded from the meeting for the following item of business on the grounds that it involves the likely disclosure of exempt information as defined in Part 1 of Schedule 12A of the Act.

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**12: Internal Audit - Quarterly Report (Quarter 1)**

39 - 62

This report is recommended for consideration in private because the information contained in it is exempt information within part 1 of Schedule 12A of the Local Government Act 1972 namely that the report contains information relating to the financial or business affairs of any particular person (including the authority holding that information). The public interest in maintaining the exemption outweighs the public interest in disclosing the information and providing greater openness in the Council's decision making.

To receive the report.

Contact: Martin Dearnley, Head of Audit and Risk

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Contact Officer: Andrea Woodside

## KIRKLEES COUNCIL

### CORPORATE GOVERNANCE AND AUDIT COMMITTEE

**Friday 21st April 2017**

Present: Councillor Hilary Richards (Chair)  
Councillor Carole Pattison  
Councillor Kath Pinnock  
Councillor John Taylor  
Councillor Linda Wilkinson

Apologies: Councillor Julie Stewart-Turner

#### **1 Membership of the Committee**

Apologies for absence were received on behalf of Councillor Stewart-Turner.

#### **2 Minutes of Previous Meeting**

**RESOLVED** – That the Minutes of the meeting held on 10 March 2017 be approved as a correct record subject to the amendment of (i) Minute No. 1 to reflect that apologies for absence had been submitted on behalf of Councillor Pattison and (ii) Minute No. 7, Resolution (2) to read that the report be submitted to Council on 22 March 2017.

#### **3 Interests**

No interests were declared.

#### **4 Admission of the Public**

It was noted that Agenda Items 10 and 11 would be considered in private session. (Minute No's 10 and 11 refer)

#### **5 Deputations/Petitions**

None received.

#### **6 Public Question Time**

No questions were asked.

**7 Annual Report of Internal Audit - 2016/2017**

The Committee received a report which provided information regarding Internal Audit Activity, and conclusions on the control environment and assurance provided in 2016/2017. The information related to activity in the year up to 31 March 2017 and provided an opinion on the adequacy and effectiveness of the Council's framework of governance, risk management and control. It also set out information relating to compliance with the requirements of Public Sector Audit Standards, and also detailed audit priorities for 2017/2018.

The Committee noted that there was sufficient evidence to demonstrate that the Council's internal control was effective and that the proportion of audit work resulting in an assessment of at least adequate assurance was 81%. 17% had provided limited assurance, and the cases of no assurance (2%) related to schools and operational units. Discussion took place regarding financial governance within schools and the associated accountability.

The report advised that, although there were weaknesses in some systems of control, the overall framework of the Council's business and financial systems, processes, controls, management of assets, governance arrangements, and risk management, remained sound. It was concluded that the Council had an adequate and effective control environment.

**RESOLVED -**

(1) That the report be received and that it be noted that the Committee is content with the effectiveness of the internal audit function, the broader control environment, risk management and governance arrangements of the Council, and conformance with Public Sector Internal Audit Standards.

(2) That the requirement for the external evaluation of Internal Audit to be undertaken in 2017/2018 be noted and that a report be submitted to a future meeting regarding the proposed arrangements.

**8 Outside Bodies Update**

The Committee received a report which provided an update on Outside Body representation that had occurred since 22 April 2016. The report advised that on 17 November 2016, Joanne Alvy had been re-appointed as the Council's representative to Holly Bank Trust by the Batley and Spen District Committee.

**RESOLVED -** That the update on representation of Outside Bodies be noted.

**9 Exclusion of the Public**

**RESOLVED** - That acting under Section 100(A)(4) of the Local Government Act, 1972, the public be excluded from the meeting for the following items of business on the grounds that they involve the likely disclosure of exempt information as defined in Part 1 of Schedule 12A of the Act, as specifically stated in the undermentioned Minute.

**10 Quarterly Report of Internal Audit**

(Exempt information within Part 1 of Schedule 21A of the Local Government Act 1972, namely the report contains information relating to the financial or business affairs of any particular person (including the authority holding that information). The public interest in maintaining the exemption outweighs the public interest in disclosing the information and providing greater openness in the Council's decision making.)

The Committee received the quarterly report of Internal Audit, relating to Quarter 4; January 2017 to March 2017. Pursuant to Minute No 9 of the previous meeting, information was also received in relation to health and safety governance and monitoring. Arising from discussion on the content of the report, it was requested that the Head of Audit and Risk be requested to submit a report on the Council's framework of assurance to a future meeting.

(1) That the Internal Audit Quarter 4 (2016/2017) be received and noted.

(2) That the Head of Audit and Risk be requested to submit a report on the Council's overall framework of assurance to a future meeting of the Committee.

**11 Annual Governance Statement**

(Exempt information within Part 1 of Schedule 21A of the Local Government Act 1972, namely the report contains information relating to the financial or business affairs of any particular person (including the authority holding that information). The public interest in maintaining the exemption outweighs the public interest in disclosing the information and providing greater openness in the Council's decision making.)

The Committee received, and were asked to note, the 2016/2017 draft Annual Governance Statement.

**RESOLVED** - That the draft Annual Governance Statement 2016/2017 be received and noted.

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**KIRKLEES COUNCIL**

**CORPORATE GOVERNANCE AND AUDIT COMMITTEE**

**Friday 12th May 2017**

Present: Councillor Hilary Richards (Chair)  
Councillor Julie Stewart-Turner  
Councillor Carole Pattison  
Councillor Kath Pinnock  
Councillor John Taylor  
Councillor Linda Wilkinson

**1 Membership of the Committee**

Councillor Patrick substituted for Councillor Palfreeman.

**2 Interests**

No interests were declared.

**3 Admission of the Public**

It was noted that all agenda items would be considered in public session.

**4 Deputations/Petitions**

No deputations or petitions were received.

**5 Annual Report on Treasury Management 2016-17**

The Committee received a report which provided details on the Council's treasury management activities for the previous year. In summary, the report explained that the Council's treasury management operation for the year had followed the strategy as approved by Council on 17 February 2016 whereby investments of approximately £41.8m had been largely deposited in instant access accounts and earned an average interest rate of 0.37%. It explained that total external borrowing had increased for the year by £13.3m, totalling £437.7m and that the increase had largely arisen due to the need to replace spent balances. The majority of borrowing had been on fixed term rates and the average borrowing rate for 2016/2017 was 4.78%. The report advised that the treasury management function had spent £10.9m on interest payments and £12.6m on providing for the repayment of debt. There was an £11.6m underspend against the budget, mainly arising from changes

to policy on Minimum Revenue Provision, as approved by Council on 15 February 2017.

The Committee noted the content of the report which provided an overview of the Borrowing and Investment Strategy 2016/2017, investment activity, borrowing requirement and debt management, trends in treasury management activity, revenue budget monitoring and risk and compliance issues.

**RESOLVED -**

That the review of treasury management activity for 2016/2017 be received and noted.

**6 Proposed changes to the Council's Constitution**

The Committee gave consideration to a report which set out proposed changes to the Council's constitution prior to its submission to Annual Council on 24 May 2017. The Committee were advised that the Constitution had been reviewed throughout the year and that minor changes had been made in line with authority delegated to the Monitoring Officer. The report provided a breakdown of the suggested amendments to the 2017/2018 Constitution by Article and sought the views of the Committee on changes proposed, as set out at Paragraphs 2.02 to 2.31 of the considered report.

In regards to Paragraph 2.15, which set out suggestions for changes to arrangements at meetings of Council, the Committee agreed that further discussions should take place regarding the proposals for start times and breaks during the meeting, and that work be undertaken during the year to consider the arrangements for the meetings, including scheduling and content. In regards to the proposed amendment at Paragraph 2.13, the Committee agreed with the proposal but requested that the amendment be reworded to read '...representation to be made to the meeting on the subject matter, within the five minute allocation that is permitted'.

**RESOLVED -**

- 1) (i) That the proposed changes to Articles of the Constitution and Council Procedure Rules be approved as detailed within the considered report, that further discussion take place regarding the proposals for start times and breaks as set out at paragraph 2.15 of the report, and that a piece of work take place during the year looking at the arrangements for Council meetings including content and scheduling.  
  
(ii) That the explanation to the proposed amendment at 2.13 be amended to read '...representation to be made to the meeting on the subject matter, within the five minute allocation that is permitted.'
- 2) That Council be requested to delegate authority to the Service Director – Legal, Governance and Commissioning to make the appropriate amendments to the constitution (and any consequential changes) to reflect the recommendations as set out in (1) above.

## 7 Proposed changes to Financial Procedure Rules

The Committee gave consideration to a report which set out proposed changes to the Council's Financial Procedure Rules prior to its submission to Annual Council on 24 May 2017. The report advised that the proposed changes reflected changes to operating arrangements, requirements and needs. The proposed changes were illustrated by track change in the appendix to the considered report and an overview was provided at paragraph 2.3 of the report.

In regards to Paragraph 2 (3.10), the Committee agreed with the proposal but requested that the amendment be reworded to read '...subject to the approval of the Chief Finance Officer and notification being provided to the relevant Cabinet Member and appropriate Ward Members.'

### **RESOLVED -**

- 1) That the report be submitted to the meeting of Annual Council on 24 May 2017 with the recommendations that;
  - (i) the proposed changes to Financial Procedure Rules be approved and be effective from 1 June 2017 subject to the amendment of 3.10 para. 2 to read '...subject to the approval of the Chief Finance Officer and notification being provided to the relevant Cabinet Member and appropriate Ward Members.'
  - (ii) That the Service Director – Finance, IT, Transactional Services and the Service Director – Legal, Governance and Commissioning be authorised to make any recommended or drafting changes that they consider necessary prior to the submission of the report to Annual Council.
  - (iii) That the Service Director – Legal, Governance and Commissioning be authorised to amend post titles to reflect those used in practice by Officers who are fulfilling stated functions.
- 2) That it be noted that the Service Director – Finance, IT, Transactional Services, the Service Director – Legal, Governance and Commissioning, and the Head of Audit and Risk, may prepare additional guidance as appropriate to supplement the Financial Procedure Rules.

## 8 Proposed changes to Contract Procedure Rules

The Committee gave consideration to a report which set out proposed changes to Contract Procedure Rules prior to its submission to Annual Council on 24 May 2017. The report advised that the proposed changes reflected changes to operating arrangements, requirements and needs. The proposed changes were illustrated by track change in the appendix to the considered report and an overview was provided at paragraph 2 of the report.

### **RESOLVED -**

- 1) That the report be submitted to the meeting of Annual Council on 24 May 2017 with the recommendations;

- (i) That the proposed changes to Contract Procedure Rules be approved and effective from 1 June 2017.
  - (ii) That it be noted that the Service Director – Legal, Governance and Commissioning may prepare additional guidance to supplement the Contract Procedure Rules and aid compliance with appropriate European and national legislation.
  - (iii) That the Service Director – Legal, Governance and Commissioning be authorised to amend post titles to reflect those used in practice by Officers who are fulfilling stated functions.
- 2) That the Service Director – Legal, Governance and Commissioning be authorised to make any recommended or drafting changes considered necessary prior to the submission of the report to Annual Council.

## **9 Proposed amendments to Overview and Scrutiny**

The Committee received a report which set out proposals for changes to the Overview and Scrutiny structure prior to its submission to Annual Council on 24 May 2017. The report gave an overview of the scrutiny process during the 2015/16 and 2016/17 municipal years and reflected upon the learning of this period, and the identified issues within Children’s Services improvement work to set out the rationale for the changes to the structure going forward. The report proposed an increase in the number of scrutiny panels, which would increase the opportunity for the involvement of a greater number of non-executive councillors.

The report explained that it was proposed to (i) retain the Overview and Scrutiny Management Committee (ii) retain the Health and Social Care Scrutiny Panel under the new name of Health and Adult Social Care (iii) establish a Children’s Scrutiny Panel (iv) establish an Economy and Neighbourhoods Scrutiny Panel and (v) establish a Corporate Scrutiny Panel, with the panels comprising 5 Councillors, a Lead Member, and a minimum of two co-optees.

The Committee also gave consideration to a report which provided feedback on the findings of research into approaches to the Call-In process and set out a number of proposals for revisions to the existing process, including a revised Call-In pro-forma and procedure, and the production of guidance notes for both members of the public and members appointed to the scrutiny panels.

### **RESOLVED -**

- 1) That the report be submitted to the meeting of Annual Council on 24 May 2017 with the recommendation that the proposed changes to Overview and Scrutiny be approved.
- 2) That Council be requested to delegate authority to the Service Director – Legal, Governance and Commissioning to make the appropriate amendments to the constitution (and any consequential changes) to reflect the recommendations as set out in (1) above.

**10 Dates of Council - 2017/2018 Municipal Year**

The Committee gave consideration to a report which set out a schedule of proposed dates for meetings of Council in the 2017/2018 municipal year. The report proposed that meetings be held on 11 July 2017, 20 September 2017, 11 October 2017, 15 November 2017, 13 December 2017, 17 January 2018, 14 February 2018, 21 March 2017 and 23 May 2017. The Committee noted that the proposed dates would be submitted to the meeting of Annual Council for determination.

**RESOLVED -**

That the schedule of Council meetings for 2017-2018, as set out within the considered report, be endorsed and submitted to Council with a recommendation of approval subject to the following changes;

- 11<sup>th</sup> July 2017 to be moved to 5<sup>th</sup> July 2017
- 20<sup>th</sup> September 2017 to be moved to 13<sup>th</sup> September 2017

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<b>KIRKLEES COUNCIL</b>				
<b>COUNCIL/CABINET/COMMITTEE MEETINGS ETC</b>				
<b>DECLARATION OF INTERESTS</b>				
Corporate Governance and Audit Committee				
Name of Councillor				
Item in which you have an interest	Type of interest (eg a disclosable pecuniary interest or an "Other Interest")	Does the nature of the interest require you to withdraw from the meeting while the item in which you have an interest is under consideration? [Y/N]	Brief description of your interest	

Signed: ..... Dated: .....

## NOTES

### Disclosable Pecuniary Interests

If you have any of the following pecuniary interests, they are your disclosable pecuniary interests under the new national rules. Any reference to spouse or civil partner includes any person with whom you are living as husband or wife, or as if they were your civil partner.

Any employment, office, trade, profession or vocation carried on for profit or gain, which you, or your spouse or civil partner, undertakes.

Any payment or provision of any other financial benefit (other than from your council or authority) made or provided within the relevant period in respect of any expenses incurred by you in carrying out duties as a member, or towards your election expenses.

Any contract which is made between you, or your spouse or your civil partner (or a body in which you, or your spouse or your civil partner, has a beneficial interest) and your council or authority -

- under which goods or services are to be provided or works are to be executed; and
- which has not been fully discharged.

Any beneficial interest in land which you, or your spouse or your civil partner, have and which is within the area of your council or authority.

Any licence (alone or jointly with others) which you, or your spouse or your civil partner, holds to occupy land in the area of your council or authority for a month or longer.

Any tenancy where (to your knowledge) - the landlord is your council or authority; and the tenant is a body in which you, or your spouse or your civil partner, has a beneficial interest.

Any beneficial interest which you, or your spouse or your civil partner has in securities of a body where -

- (a) that body (to your knowledge) has a place of business or land in the area of your council or authority; and
- (b) either -

the total nominal value of the securities exceeds £25,000 or one hundredth of the total issued share capital of that body; or

if the share capital of that body is of more than one class, the total nominal value of the shares of any one class in which you, or your spouse or your civil partner, has a beneficial interest exceeds one hundredth of the total issued share capital of that class.



**Name of meeting: Corporate, Governance and Audit**

**Date: 4 August 2017**

**Title of report: Appointment of Independent Person**

**Purpose of report**

To appoint the Independent Person (IP) to assist the Monitoring Officer in the Code of Conduct/Standards regime following a review of the role of the Independent Person. A review of the IP role took place following a review of the Standards regime which was endorsed by Council on 26 April 2017.

Is it likely to result in spending or saving £250k or more, or to have a significant effect on two or more electoral wards?	No
Is it in the <a href="#">Council's Forward Plan</a> (Key Decisions and Private Reports)?	No
Is it eligible for "call in" by <a href="#">Scrutiny</a> ?	No
Date signed off by <u>Director</u> & name  Is it signed off by the Service Director of Finance, IT and Transactional Services?  Is it signed off by the Service Director – Legal, Governance & Commissioning	
Cabinet member <a href="#">portfolio</a>	Resources – Cllr Graham Turner

Electoral <a href="#">wards</a> affected:	N/A
Ward councillors consulted:	Group Business Managers for each group
Public or private:	Public

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## **2. Summary and Information required to take a Decision**

### Independent Persons

- 2.1 Under the Localism Act 2011 the Council was required to establish its own Standards process/Code of Conduct. This replaced the previous National Members Standards regime. The Localism Act also required that an Independent Person is appointed who must be consulted prior to a decision to carry out an investigation as part of any Standards process.
- 2.2 In Kirklees' earlier Standards process (prior to 26 April 2017) the role of the Independent Person is to be a point of consultation should the Monitoring Officer wish to decide that an investigation take place. The Independent Person is also part of the Panel which the Monitoring Officer consults at an early stage in the process to decide what action (if any) should be taken by the Member who is subject of the complaint.
- 2.3 In the current Standards process following the review, the role of the IP has been developed and expanded and in addition to being consulted as to whether an investigation should take place the IP also takes the following decisions with the Monitoring Officer: -
  - whether a complaint should proceed for early dismissal and whether it is a valid complaint
  - whether there has been a breach of the Code of Conduct at the informal resolution stage (decision taken with the Chair of Standards)
- 2.4 The original Independent Persons were appointed for 2 years from 24 October 2012 when the new Local Standards process was first adopted by Kirklees. This was agreed by Council on 24 October 2012 following a verbal report by the Acting Assistant Director – Legal, Governance and Monitoring. The appointment was renewed for a further two years on 5 November 2014 and for a further year on 9 November 2016.
- 2.5 Due to the changes to the standards process and the expansion of the role the position of Independent Person was advertised in June 2017 with an annual allowance of £500 plus expenses. Following a recruitment exercise, Michael Stow who is the current IP was selected as the successful applicant by the Monitoring Officer and Chair of Standards, subject to the approval of Council.
- 2.6 This report requests that Michael Stow is appointed Independent Person for a two year period. This will mean Kirklees has one Independent Person.

### **3. Implications for the Council**

The Council is required by law (under the Localism Act 2011) to have an Independent Person appointed to consult in relation to Code of Conduct complaints and incorporated within the Standards regime. If the Council fails to appoint an Independent Person they would be in breach of this requirement and could face legal challenge.

#### **3.1 Early Intervention and Prevention (EIP)**

N/A

#### **3.2 Economic Resilience (ER)**

N/A

#### **3.3 Improving Outcomes for Children**

N/A

#### **3.4 Reducing demand of services**

N/A

### **4. Consultees and their opinions**

- 4.1 There has been consultation with the Group Business Managers regarding the role, remuneration and advertisement of the role. Consultation has taken place with the Chair of Standards regarding the appointment of the Independent Person.

### **5. Next steps**

- 5.1 Report to be submitted to Council to request the appointment of the Independent Person.

### **6. Officer recommendations and reasons**

- 6.1 That Michael Stow be appointed as Independent Person for a period of 2 years.

### **7. Cabinet portfolio holder recommendation**

N/A

### **8. Contact officer and relevant papers**

Samantha Lawton

### **9. Service director responsible**

Julie Muscroft  
Service Director  
Legal, Governance and Commissioning  
Email: [julie.muscroft@kirklees.gov.uk](mailto:julie.muscroft@kirklees.gov.uk)  
Telephone: 01484 221000

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**Name of meeting: Corporate Governance & Audit Committee**

**Date: 4th August 2017**

**Title of report: External Assessment of Internal Audit, as required by Public sector Internal Audit Standards**

**Purpose of report; To provide information about the required external assessment of internal audit, and to agree in the way that this study will be organised and managed**

Key Decision - Is it likely to result in spending or saving £250k or more, or to have a significant effect on two or more electoral wards?	Not applicable
Key Decision - Is it in the <a href="#">Council's Forward Plan (key decisions and private reports)?</a>	Not applicable
The Decision - Is it eligible for "call in" by Scrutiny?	Not applicable
Date signed off by Director & name Is it also signed off by the Service Director for Finance, IT & Transactional Services?  Is it also signed off by the Service Director for Legal Governance and Monitoring?	Not applicable
Cabinet member portfolio	Not applicable

**Electoral wards affected: All**

**Ward councillors consulted: Not applicable**

**Public**

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## **1. Summary**

- 1.1 Internal Audit activity in local authorities is required to comply with the Public Sector Internal Audit Standards (PSIAS), which are an interpretation of international internal audit standards, applicable to most of the UK Public sector.
- 1.2 One of the requirements of the standard is that as a part of quality assurance, every 5 years an external assessment of compliance with the standards is carried out by an independent person or organisation.
- 1.3 There are two ways to commission the assessment; through a commercial contract with a provider, or through a mutual assessment regime.
- 1.4 The West and South Yorkshire Audit Group (SWYAG) has committed to providing the assessment on a mutual basis, and it is proposed that the Head of internal Audit at Wakefield Council be asked to carry out this assessment, in accordance with the scheme agreed mutually by SWYAG.
- 1.5 Although securing the assessment is a responsibility of the Head of Internal Audit, there is a requirement to agree the scope with a sponsoring person. It is suggested that this be the chair of this committee. The outcome from the assessment will be reported back in due course.

## **2. Information required to take a decision**

- 2.1 The Public Sector Internal Audit Standards (PSIAS) are a statement of processes, expectations and qualities which an internal audit function in a public sector body should have. The Chartered Institute of Public Finance and Accountancy have a responsibility to help codify the operation of PSIAS in local authorities. They have done this by the production of an assessment conformation checklist that runs to 34 pages.
- 2.2 The standards require that the head of internal audit carry out periodic assessments that the operations align with these requirements, and the outcomes from these assessments feature in the Annual Report of Internal Audit.
- 2.3 The standards also require that every 5 years there is an external assessment. The assessor has to be a person with appropriate skills and experiences (typically having been a head of internal audit) to identify that the operation is carrying out its processes in line with the standards. The 5 years commenced in April 2013, so the assessment needs to take place before the end of this financial year.
- 2.4 There are providers of the assessment on a commercial basis, including both professional firms and individuals working on a freelance basis as a competent assessor.
- 2.5 An alternative is to have an assessment by way of a mutual assessment regime. Authorities are not allowed to swap assessments (eg A assess B, and B assess A), but there can be a rotation model. The West and South Yorkshire Audit Group (SWYAG) has committed to providing the assessment on a mutual basis. However, not all members of SWYAG have chosen to participate in this arrangement (eg some authorities choose to be part of a similar mutual arrangement for core cities), and one authority has used an external assessor.
- 2.6 In anticipation of an agreement to join the mutual arrangement (which has been mentioned in previous reports/discussions) Kirklees has already provided an

assessment for Doncaster MBC. By the agreed mutual schedule, the Head of Internal Audit at Wakefield Council would carry out this assessment, in accordance with the scheme agreed by the SWYAG.

- 2.7 The assessment is of compliance with the standard, with three outcomes; *broad compliance* (the highest standard), *partial compliance* and *not compliant*. The assessor may also wish to make recommendations about achievement of the highest standards.
- 2.8 The assessor will produce a written report; it is anticipated that the assessor will also attend the meeting of this committee to discuss his findings and any recommendations that may result.
- 2.9 The advantage of using the mutual scheme is that it is “free” and we understand the approach that the assessor will use. We could obtain quotes from other potential assessors; it is anticipated that this could cost upwards from £2,000

### **3. Implications for the Council**

- 3.1 Early Intervention and Prevention (EIP) -None directly
- 3.2 Economic Resilience (ER) -None directly
- 3.3 Improving Outcomes for Children -None directly
- 3.4 Reducing demand of services -None directly
- 3.5 Although each of the sub categorisations above suggest no direct implications, the work of internal audit covers all aspects of the councils operations, including elements of the above, either specifically, indirectly or on a commissioned basis.
- 3.6 The assessment will help provide assurance about the operation of internal audit; quality and compliance.

### **4. Consultees and their opinions**

- 4.1 The Chief Executive, Service Director of Legal Governance & Commissioning and the Service Director Finance, IT & TS. The Service Director Finance, IT & TS has indicated her support for the principle of using peer review, as an effective means of assessment.

### **5. Next steps**

- 5.1 Subject to decision, either carry-out a procurement exercise, or discuss with the Head of Audit at Wakefield a timescale for delivery of the project. It is anticipated that the work will take place in late summer or early autumn under either option.

### **6. Officer recommendations and reasons**

- 6.1 The Committee is recommended to approve the use of the SWYAG mutual scheme as provider of the 5 years audit assessment on the grounds of known quality and cost.

### **7. Cabinet portfolio holder recommendation**

Not applicable.

### **8. Contact officer**

Martin Dearnley, Head of Risk 01484 221000 (73672)

**9. Background Papers and History of Decisions**

Public Sector Internal Audit Standards  
CIPFA Local Government Application Note

**10. Director responsible**

Not applicable.



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**Name of meeting:** Corporate Governance and Audit Committee  
4 August 2017

**Title of report:** Update on the Council's final accounts for 2016/17

**Purpose of report**

The report updates Members on the final accounts and audit processes for 2016/17.

Key Decision - Is it likely to result in spending or saving £250k or more, or to have a significant effect on two or more electoral wards?	Not applicable
Key Decision - Is it in the <a href="#">Council's Forward Plan (key decisions and private reports)?</a>	No
The Decision - Is it eligible for "call in" by Scrutiny?	No
Date signed off by Director & name	18 July 2017 Debbie Hogg
Is it also signed off by the Service Director for Finance, IT and Transactional Services?	Yes As above
Is it also signed off by the Service Director for Governance and Commissioning Support?	Yes, 25 July 2017
Cabinet member portfolio	Cllr Graham Turner Cllr Musarrat Khan

**Electoral wards affected:** Not applicable

**Ward councillors consulted:** Not applicable

**Public or private:** Public

**1. Summary**

The draft accounts for 2016/17 were signed on 26 May 2017 by the Council's Service Director for Finance, IT & Transactional Services which incorporates the previously considered and approved Annual Governance Statement. Subsequently the 2016/17 Financial Statements audit work has been undertaken and is substantially complete. Our appointed auditors, KPMG, had planned to complete the audit and provide the audit opinion to Corporate Governance & Audit Committee on 4 August.

The six week public inspection period for the draft accounts 2016/17 ran from 5 June to 14 July 2017. There were two objections raised by local electors in this period.

The first objection was raised on 7 July 2017 and relates to the lawfulness of the Council's Lender Option Borrower Option loans (LOBO's) on the Council's balance sheet. KPMG accepted the first objection on 17 July 2017.

The second objection was raised on 14 July 2017 and relates to the lawfulness of three of the Council's Private Finance Initiative schemes; two schools related and one housing related. KPMG have not yet completed their initial review and have yet to formally accept the objection.

In light of the estimated length of time it is likely to take for KPMG to investigate, conclude and report on any objections raised during the public inspection period, KPMG do not expect to be in a position to complete their 2016/17 audit and provide an audit opinion, before the 30 September 2017 statutory deadline.

## **2. Information required to take a decision**

2.1 The accompanying letter from KPMG which is appended to this report sets out the current position with regard to the likely timeline for completion of the 2016/17 Audit of Accounts, highlighting key matters arising to date. This includes a position statement on the following matters :

- i) Objections to the accounts under the Local Audit & accountability Act 2014;
- ii) Financial Statements audit work; and
- iii) Value For Money conclusion work

2.2 The auditor's letter accompanying this report comments that officers have provided good quality supporting working papers in a timely manner and responded to their audit queries promptly. It also notes that no material errors have been identified in relation to the Financial Statements audit work, which is substantively complete.

## **3. Implications for the Council**

Council funds support the delivery of the following Council objectives and priorities :

- 3.1 Early Intervention and Prevention (EIP)
- 3.2 Economic Resilience (ER)
- 3.3 Improving Outcomes for Children
- 3.4 Reducing demand of services



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Debbie Hogg  
Service Director – Finance, IT and  
Transactional Services  
Kirklees Council  
Civic Centre 3  
Market Street  
Huddersfield HD1 1WG

Our ref

24 July 2017

Dear Debbie

### **Kirklees Council Audit of Accounts 2016/17 – Audit progress**

We have produced this letter to provide an update on the progress of our 2016/17 audit, to give you and the Corporate Governance & Audit Committee a timely summary of the key matters arising to date.

### **Objections to the accounts under the Local Audit & Accountability Act 2014**

The public rights relating to local authority accounts, as set out in the Local Audit & Accountability Act 2014, include the right for a local elector to raise an objection to an item of account in the financial statements with the auditor.

On 7<sup>th</sup> July 2017 we received an objection from a local elector. This objection relates to the lawfulness of the Council's Lender Option Borrower Option loans. In the 2016/17 draft financial statements the Council has over £75 million of LOBO loans on its balance sheet. We accepted the objection on 17<sup>th</sup> July 2017, and have commenced our audit work.

On 14<sup>th</sup> July 2017 we received a second objection from another local elector. This objection relates to the lawfulness of three of the Council's Private Finance Initiative schemes. We have not yet completed our initial review and have not formally accepted the objection.

The audit process in investigating, concluding and reporting on objections is lengthy, complex and time consuming, Public Sector Audit Appointments Ltd expect that auditors complete their work on objections within 9 months of accepting the objection. Consequently we do not expect that we will be in a position to complete our 2016/17 audit, and provide our audit opinion, before the statutory 30 September 2017 deadline.

## **Financial statements audit work**

Our audit work on the 2016/17 financial statements is substantially complete. The substantive testing fieldwork has progressed well, and officers provided good quality supporting working papers in a timely manner, and responded to our audit queries promptly. Our initial plan was to complete the audit and provide the audit opinion in early August 2017: this would have been achieved, without the objections we received in July.

We have completed the audit work on the two significant risks reported in our audit plan in January 2017 and have not identified any material matters to report. We have not identified any additional significant risks through our audit, and the two risks reported in our audit plan were

- Significant changes in the pensions liability due to the LGPS triennial valuation; and
- The valuation of Council dwellings.

There are three matters arising from our audit work to date to report to the Committee:

- Our audit work, which included input from KPMG IT specialists, on the Council's main IT system, SAP, identified some control weaknesses, and we have discussed the required improvements with officers. The key weaknesses related to:
  - the lack of an audit trail to demonstrate that all system changes were appropriate and authorised, and
  - the lack of review of the continued appropriateness of 'super-user' privileged profiles.
- One non-material error on the valuation of Council Dwellings in the Balance Sheet, whereby the Council has included in its Balance Sheet a value £7.3 million higher than the external valuer has included in their valuation report. The Council has informed us that, because it is not material, it does not intend to adjust for this error in the final financial statements.
- One non-material error in the short term provisions in the Balance Sheet, whereby the Council has included £1.4 million of provisions, for items that, in our opinion, meet the definition of a known liability which should be accrued and included as a short term creditor. The Council does not intend to adjust for this error in the final financial statements on the grounds that it is not material.

These matters will all be included in our final audit report at the conclusion of our audit, along with relevant recommendations and action plans.

### **Value for Money conclusion work**

In our audit plan issued in January 2017 we identified one significant risk to our value for money conclusion: the Council's financial sustainability in the medium term.

Following the completion of our planning work we have also identified a second significant risk relating to the Council's Children's Services arrangements, following the Ofsted inspection and report during 2016/17.

We have progressed our audit fieldwork on both significant risks. We will complete this work and include our conclusions on the Council's arrangements in our final audit report. This will be issued at the end of the audit after we have reached our decisions on the electors' objections.

Yours sincerely



John Prentice  
Director, KPMG LLP

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**Name of meeting: Corporate Governance and Audit Committee**

**Date: 4 August 2017**

**Title of report: Annual report on bad debt write-offs, 2016-17**

**Purpose of report**

Financial Procedure Rules require the Service Director, Finance, IT & Transactional Services, to prepare an annual consolidated report on all debts written off annually, for consideration by the Corporate Governance and Audit Committee. This report details the debts written off in the financial year 2016-17.

<b>Key Decision - Is it likely to result in spending or saving £250k or more, or to have a significant effect on two or more electoral wards?</b>	<b>No</b>
<b>Key Decision - Is it in the <a href="#">Council's Forward Plan (key decisions and private reports)</a>?</b>	<b>No</b>
<b>The Decision - Is it eligible for "call in" by Scrutiny?</b>	<b>"Not applicable"</b>
<b>Date signed off by Strategic Director &amp; name</b>	
<b>Is it also signed off by the Service Director, Finance, IT &amp; Transactional Services?</b>	<b>Yes</b> <b>19 July 2017</b>
<b>Is it also signed off by the Service Director - Governance and Commissioning Support ?</b>	<b>Yes</b> <b>24 July 2017</b>
<b>Cabinet member portfolio</b>	<b>Cllr Graham Turner</b> <b>Cllr Musarrat Khan</b>

**Electoral wards affected: None**

**Ward councillors consulted: None**

**Public or private: Public**

**1. Summary**

- 1.1 The Chief Financial Officer has to prepare an annual consolidated report of all debts written off for consideration by the Corporate Governance and Audit Committee. This report includes summary detail on the Council's approach to debt recovery and a summary schedule of debts written-off over the past 12 months, at Appendix A.

- 1.2 Overall, debts written-off in 2016-17 totalled £5.8m; as a percentage of debt raised in the year, is 1.4%. The previous year, £6.8 million was written off; equivalent to 1.7% of debt raised. In percentage terms, it is pleasing to note an improving trend. The equivalent write-offs in 2014-15 were £8.9m and the percentage was 2.2% of debt raised

## **2. Information required to take a decision**

- 2.1 Financial Procedure Rules authorise Directors to write off all individual bad debts subject to the approval of the Chief Financial Officer. A report on the details of all debts written off under delegated authority must be prepared and formally noted by the Director in consultation with the Cabinet Member. The Chief Financial Officer has to prepare an annual consolidated report of all debts written off for consideration by the Corporate Governance and Audit Committee.
- 2.2 Appendix A contains details of debts written off in 2016-17. The first table compares amounts written off in 2016-17 to those written off in 2015-16. The second table shows a detailed analysis of the reasons for write off in 2016-17. In both tables, the amount of debt raised in the financial year is shown as a guide - the amount written off in the year is not directly related to this as it is likely to include debt outstanding from previous years.
- 2.3 The tables show that £5.8 million of debt was written off in 2016-17, which as a percentage of debt raised in the year is 1.4%. The previous year, £6.9 million was written off (equivalent to 1.7% of debt raised in that year). The equivalent write-offs in 2014-15 were £8.9m and 2.2%.
- 2.4 The figures for council tax and business rates demonstrate how important it is for everyone to pay their share of council tax and business rates to help fund essential council services.
- 2.5 Kirklees is the seventh largest Council in the country, so for Yorkshire and Humber Area we will always be towards the top of any monetary list. The Council has 183,675 properties liable for council tax (£178m annual gross debit in 2016/17) and 15,367 properties for business rates (£106m gross debit in 2016/17). Arrears overall are falling and collection is rising year on year. As an example, the arrears for Council Tax have fallen by 25.8% since 2014/15.
- 2.6 The Council aims to maximise its collection and recovery of all council tax and business rates debts. The recovery process ensures that all accounts in arrears are chased through reminders, summonses, obtaining liability orders through Magistrates Court, if needed, that allow the Council to recover debts through using the bailiffs, attachment to earnings/benefits, issuing committal proceedings, instigating insolvency proceedings, or putting charging orders on the properties.
- 2.7 The Council will use all the powers available to recover any amounts outstanding and this ensures all debts are pursued to maximise recovery.
- 2.8 The Council has a good record of taking strong recovery action to ensure that everyone who should pay, does so. It only writes off arrears where it

appears it would not be cost effective to collect or the debtor has absconded.

- 2.9 In 2016-17 officers have continued to undertake exercises to review the previous years' debts outstanding and be realistic on what is collectable and what debts are not. Where accounts were identified that have had previous recovery action (some over a number of years) and no further action is viable or cost effective, the debts have written off as unable to collect.
- 2.10 This will ensure that collectable debts outstanding will be pursued through rigorous recovery action. Resources will be deployed to recover unpaid council tax or business rates quicker and more effectively once old debts that have been through the recovery process have been removed. Tighter processes and procedures have been put in place to maximise recovery of unpaid debts earlier in the process. The income collection rates included at Appendix A for council tax at 96.0% and business rates at 96.5% reflect in-year performance against income due in the year. As a result of the recovery actions set out above, it is anticipated that over the fullness of time, the service will eventually recover upto 98.25% council tax and 98.5% business rates due in the year.
- 2.11 Payment by direct debit is encouraged and the Council currently has over 111,500 direct debits on council tax (70% of charge-payers). In the last 12 months this has increased by over 4,800 new accounts set up for direct debit payments. The more direct debit payers the Council has, the better the recovery rate, allowing staff to concentrate on more difficult collection and recovery cases.
- 2.12 The write-offs for Adults relates to collection and recovery of adult social care charges. A key aim of the adult social care charging policy is to ensure that where an adult is charged for care and support (including making a contribution to a personal budget), that they are not charged more than is reasonably practicable for them to afford and pay. Collection and recovery action is always taken using the powers available; however, due to the characteristics of the client group not all charges will be recovered.
- 2.13 The write offs for Customer and Exchequer Services relates to Housing Benefit overpayment recovery. The write off figure is relatively high because the households concerned are by definition the least able to pay. Recovery action is always pursued using all the recovery powers available; however, ability to pay is also a consideration. These debts will also become more difficult to collect in the future as housing benefit administration is transferred to the Department of Works and Pensions as the housing credit element of Universal Credit.
- 2.14 Expenditure and income relating to the provision of landlord services is ring-fenced or 'self-financed' through the Council's Housing Revenue Account (HRA). The Council is the landlord for about 22,800 Council properties, and the day to day management of these, including income collection and debt recovery, is undertaken on the Council's behalf by Kirklees Neighbourhood Housing (KNH), an arm's length management organisation.

- 2.15 KNH manages the Council tenancies on the Council's behalf, and in accordance with the Council tenancy agreement, any costs incurred by the landlord, for which the tenant is deemed directly liable, the landlord will seek to recover, with the ultimate sanction of tenancy termination in extreme cases. On average, this affects only a very small proportion of tenants each year. The HRA write-off figure of £1.018m includes approximately £0.3m for former tenant liable costs, also referred to as rechargeable repairs, and for which there is an existing HRA bad debt provision set aside to cover.
- 2.16 As with council tax and business rates, debt recovery processes are similarly extensive, including the re-instatement of written-off arrears where an ex-tenant applies for or gets re-housed. The Council will use all the powers available to recover any amounts outstanding and this ensures all debts are pursued to maximise recovery. Payment by direct debit is encouraged, and the Council currently has over 9,165 tenancies on direct debit equivalent to 40% of total tenancies (an increase of 305 direct debits over the previous 12 months).
- 2.17 Whilst these debts have been formally written off in the accounts for 2016-17, this does not mean that the Council will not pursue this debt if new information comes to light and the prospect for recovery changes.

### **3. Implications for the Council**

- 3.1 This report provides summarised information on debts written-off over the previous 12 months. The overall income due in the year (Debit) to which the report's financial performance relates, supports the delivery of the following Council objectives and Priorities within available resources:

- i) Early Intervention and Prevention (EIP)
- ii) Economic Resilience (ER)
- iii) Improving Outcomes for Children
- iv) Reducing demand of services

### **4. Consultees and their opinions**

None

### **5. Next steps**

Corporate Governance and Audit Committee will be asked to note the summarised information set out in this report.

### **6. Officer recommendations and reasons**

Corporate Governance and Audit Committee are recommended to note the information in the Appendix on bad debt write offs for 2016-17.

### **7. Cabinet portfolio holder recommendation**

To note the contents of this report

### **8. Contact officer**

Steve Bird, Head of Revenues & Benefits, 01484 221000

**9. Background Papers and History of Decisions**

Accounts & Audit regulations 2015  
Local Audit & Accountability Act 2014

**10. Service Director responsible**

Debbie Hogg 01484 221000

## APPENDIX A

### Debt write offs 2016/17

Debit for year 2015/16	write offs during Apr15 - Mar16		Directorate	Debit for year 2016/17	write offs during Apr16 - Mar17	
£	£	%		£	£	%
5,365,562	10,368	0.20%	<u>Children &amp; Young People</u> Children & Young Peoples Service	4,205,811	8,888	0.20%
38,445,074	27,484	0.10%	<u>Commissioning, Public Health &amp; Adults</u> Adults	42,571,233	198,249	0.50%
129,762	0	0.00%	Public Health	127,493	0	0.00%
11,997,499	30,125	0.30%	<u>Place</u> Streetscene & Housing	11,120,417	89,102	0.80%
21,998,953	23,209	0.10%	Investment & Regeneration	*7,256,364	26,678	0.40%
706,869	0	0.00%	Building Services	854,309	(354)	0.00%
13,138,139	113,749	0.90%	Physical Resources & Procurement	11,335,565	172,415	1.50%
148,164	0	0.00%	<u>Resources</u> Legal & Governance	137,388	0	0.00%
277,954	0	0.00%	Elections	25,614	0	0.00%
4,316,639	31,020	0.70%	Finance, Risk, Performance & IT	5,047,513	47,464	0.90%
9,398,560	269,737	2.90%	Customer & Exchequer Services	5,824,158	352,357	6.00%
890,109	0	0.00%	<u>Communities, Transformation &amp; Change</u> Support Services	827,802	2,865	0.30%
2,475,193	0	0.00%	Communities & Leisure	1,506,857	820	0.10%
<b>109,288,477</b>	<b>505,692</b>	<b>0.50%</b>	<b>General Fund Services</b>	<b>90,840,524</b>	<b>898,484</b>	<b>1.00%</b>
30,453,000	1,652,526	5.40%	HRA (excluding benefits element)	31,310,764	1,018,088	3.30%
168,785,917	3,055,032	1.80%	Council Tax	177,597,043	2,549,638	1.40%
102,346,089	1,630,492	1.60%	Business Rates	106,406,538	1,356,243	1.30%
<b>410,873,483</b>	<b>6,843,742</b>	<b>1.67%</b>	<b>Grand Total</b>	<b>406,154,869</b>	<b>5,822,453</b>	<b>1.40%</b>

### Income Collection Rates

	2015/16	2016-17
Council Tax	95.6%	96.0%
NNDR	96.9%	96.5%
HRA (Rents)	97.3%	97.4%

APPENDIX A (CONTINUED)

Directorates	*Debit for year 2016/17	write offs Apr16 - Mar17	%	Compassionate Grounds	Deceased	Liquidation/ Bankruptcy	No Goods/ Unemployed	Not Viable to Pursue	Unable to Trace	Statute Barred	Misc
<u>Children &amp; Young People</u>											
Children & Young Peoples Service	4,205,811	8,888	0.2%			3,466		5,534			-112
<u>Commissioning, Public Health &amp; Adults</u>											
Adults	42,571,233	198,249	0.5%	23,775	135,788	3,246		27,613	698	7,008	121
Public Health	127,493	0	0.0%								
<u>Place</u>											
Streetscene & Housing	11,120,417	89,102	0.8%			72,650		15,150	2,995	-1,747	54
Investment & Regeneration	7,256,364	26,678	0.4%		878	8,354		7,144	1,322	8,835	146
Building Services	854,309	-354	0.0%					21	-375		
Physical Resources & Procurement	11,335,565	172,415	1.5%		673	113,059		54,845	505	4,013	-680
<u>Resources</u>											
Legal & Governance	137,388	0	0.0%								
Elections	25,614	0	0.0%								
Finance, Risk, Performance & IT	5,047,513	47,464	0.9%			47	18,405	24,005	4,697		310
Customer & Exchequer Services	5,824,158	352,357	6.0%	38,744	73,043	63,975		89,385	16,731		70,479
<u>Communities, Transformation &amp; Change</u>											
Support Services	827,802	2,865	0.3%				32	1,278		1,556	
Communities & Leisure	1,506,857	820	0.1%					820			
<b>General Fund Services</b>	<b>90,840,522</b>	<b>898,484</b>	<b>1.0%</b>	<b>62,519</b>	<b>210,382</b>	<b>264,796</b>	<b>18,437</b>	<b>225,795</b>	<b>26,573</b>	<b>19,665</b>	<b>70,318</b>
HRA (excl those on benefits)	31,310,764	1,018,088	3.3%		59,159	9,606		841,673	48,504	21,746	37,400
Council Tax	177,597,043	2,549,638	1.4%	-29,747	-12,819	242,709		1,683,512	665,983		
NNDR	106,406,538	1,356,243	1.3%		-3,733	546,941		498,175	314,860		
<b>Grand Total</b>	<b>406,154,866</b>	<b>5,822,453</b>	<b>1.4%</b>	<b>32,772</b>	<b>252,989</b>	<b>1,064,052</b>	<b>18,437</b>	<b>3,249,155</b>	<b>1,055,920</b>	<b>41,410</b>	<b>107,717</b>

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