

Audit & Scrutiny Committee **Tuesday, 26th September, 2023 at 7.30 pm** **Council Chamber - Council Offices**

Agenda

The agenda for this meeting is set out below.

Members of the Audit & Scrutiny Committee

Councillor Ian Booth (Chair)	Councillor Martin Allen (Vice-Chair)
Councillor Perry Chotai	Councillor Michael Cooper
Councillor Sue Farr	Councillor Anna Jones
Councillor Carole North	Councillor Anna Patel
Councillor Lewis Sharp	Councillor Colin White
Councillor Sir Nicholas White	

Substitute Members

Councillor Bryan Black	Councillor Helen Bilton
Councillor Liam Hammond	Councillor Jeremy Pursehouse

If a member of the Committee is unable to attend the meeting, they should notify Democratic Services. If a Member of the Council, who is not a member of the Committee, would like to attend the meeting, please let Democratic Services know by no later than noon on the day of the meeting.

If any clarification about any item of business is needed, contact should be made with officers before the meeting. Reports contain authors' names and contact details.

David Ford

Chief Executive

Information for the public



This meeting will be held in the Council Chamber, Council Offices, Oxted and the public are welcome to attend. Doors for the Council Offices will open 15 minutes before the start of the meeting.



The meeting will also be broadcast online at tinyurl.com/webcastTDC. In attending this meeting, you are accepting that you may be filmed and consent to the live stream being broadcast online and available for others to view.



Information about the terms of reference and membership of this Committee are available in the Council's Constitution available from tinyurl.com/howTDCisrun. The website also provides copies of agendas, reports and minutes.



Details of reports that will be considered at upcoming Committee meetings are published on the Council's Committee Forward Plan. You can view the latest plan at tinyurl.com/TDCforwardplan.

AGENDA

1. Apologies for absence (if any)

2. Declarations of interest

All Members present are required to declare, at this point in the meeting or as soon as possible thereafter:

(i) any Disclosable Pecuniary Interests (DPIs) and/or

(ii) other interests arising under the Code of Conduct

in respect of any item(s) of business being considered at the meeting. Anyone with a DPI must, unless a dispensation has been granted, withdraw from the meeting during consideration of the relevant item of business. If in doubt, advice should be sought from the Monitoring Officer or her staff prior to the meeting.

3. Minutes of the meeting held on 27 June 2023 (Pages 3 - 8)

4. To deal with any question submitted under Standing Order 30

5. To deal with any issues 'Called In' under Part F of the Council's constitution

6. External Audit 2021/22 – Audit Update (Pages 9 - 14)

7. Internal Audit 2022/23 Progress Report – August 2023 (Pages 15 - 36)

8. Internal Audit Annual Report and Opinion 2022/23 (Pages 37 - 58)

9. Review of the Council's Draft Annual Governance Statement 2022/23 (Pages 59 - 108)

10. Review of the Council's Local Code of Corporate Governance (Pages 109 - 132)

11. Review of the Anti-Fraud, Bribery and Corruption Policy and Anti-Fraud Strategy Statement (Pages 133 - 156)

12. Future Tandridge Programme Update – August 2023 (Pages 157 - 188)

13. Quarter 1 Performance Exceptions (Pages 189 - 194)

14. Complaints and Freedom of Information update (Pages 195 - 208)

15. Residents' Survey 2023 (Pages 209 - 240)

16. Any urgent business

To deal with any other item(s) which, in the opinion of the Chair, should be considered as a matter of urgency in accordance with Section 100B(4)(b) of the Local Government Act 1972.

TANDRIDGE DISTRICT COUNCIL

AUDIT & SCRUTINY COMMITTEE

Minutes and report to Council of the meeting of the Committee held in the Council Chamber - Council Offices, Station Road East, Oxted on the 27 June 2023 at 7:30pm.

PRESENT: Councillors Booth (Chair), Allen (Vice-Chair), Sue Farr, Anna Jones, North, Patel, Sharp, Colin White, Nicholas White and Hammond (Substitute) (In place of Cooper)

ALSO PRESENT (Virtually): Councillor Chris Farr

APOLOGIES FOR ABSENCE: Councillor Cooper

59. MINUTES OF THE MEETING HELD ON 4TH APRIL 2023

The minutes were confirmed and signed as a correct record.

60. MINUTES OF THE MEETING HELD ON 26TH MAY 2023

The minutes were confirmed and signed as a correct record.

61. EXTERNAL AUDIT - 2020/21 ACCOUNTS

The Committee received a report relating to the conclusion of the 2020/21 accounts by Deloitte, the Council's external auditors. The report followed up on the previous committee update where Members were informed that the audit had been substantially completed. Officers confirmed that Deloitte had signed the accounts and issued their audit opinion, which was unqualified and contained no material uncertainty in respect of the Council's ability to continue as a going concern.

Deloitte had recently sent the Council a document proposing additional audit fees of £136,000 and £209,000 for the 2019/20 and 2020/21 audit years respectively. Officers advised that the standard fee for an authority the size of the Council was £36,000 per annum. The proposed additional audit fees therefore represented a 479% increase on the standard audit fee. Deloitte informed the Committee that the proposed additional audit fees had already been reduced by one third.

Officers explained that discussions with Deloitte regarding the proposed fees was still at an early stage and provided Members with an overview of the negotiation process. As commercial discussions were in progress, the fee variations were not discussed in detail. It was confirmed that the Head of Legal would be assisting the Chief Finance Officer with the discussions and external advice would be sought where necessary. Officers advised that a fee increase was inevitable due to the recent additional burdens placed on auditors. However, the proposed level of variation was high and therefore the report recommended that the Committee reject the proposed additional fees.

In response to Member questions, it was confirmed that:

- the 2020/21 audit was complete but there had been a delay in finalising the Certification of Completion as the Value for Money report was still outstanding.

- the cost for completing the Value for Money report was included in the proposed fees received from Deloitte.
- the Council had contingencies in place to avoid an impact on service delivery in 2023/24, however any additional amount spent on the audit fee would mean less in future for the delivery of services or to hold in reserves.
- agreement of the project plan for the 2021/22 audit would be key to making sure that remote working would not impact the next audit in the same way as for the 2020/21 audit.
- the Council was in an improved position to provide Deloitte with the information required to complete the next audit and that past fundamental problems with the provision of information had been resolved.

RESOLVED – that

- A. the signed audit opinion for the 2020/21 accounts be noted.
- B. the proposed fee variations for 2019/20 and 2020/21 as set out in Appendix 2 to the report be rejected.
- C. it be noted that officers have begun the process to challenge the fees and would report back to Committee as the work progressed.

62. 2021/22 FINAL EXTERNAL AUDIT PLAN

The Committee received a report outlining an update to the indicative audit plan and planning report that had been presented to the Committee in September 2022. Officers advised that Deloitte were required to agree a plan before the 2021/22 audit could commence. It was noted that fee discussions for the 2021/22 audit would be held at the earliest opportunity so the Committee could be updated.

Deloitte confirmed that there had been no significant changes to the indicative plan and provided a summary of the significant risks contained in the audit and explained how these would be tested. Particular reference was made to the inclusion of pension valuations in the audit which has been added following a national issue relating to the 2022 triannual evaluation. The importance of agreeing the number of work hours in the plan was emphasised so that fees could be agreed from the outset.

In response to Member questions, it was confirmed that:

- the intention was for the audit to begin in July 2023 and complete in September 2023. Deloitte confirmed that resources had been booked for the relevant period but emphasised the importance of agreeing the project plan, the number of hours required to complete the audit and the process for providing quality working papers to assist with the timely delivery of the audit.
- planned holiday absence would be taken into consideration when agreeing the audit project plan.
- the Council's Finance Team was more established compared to previous audits which would assist in delivering journal sampling to Deloitte when requested.

- significant delays experienced in previous audits relating to the impact of Covid-19 on the Collection Fund should not be repeated as audit methodologies had been established to deal with this issue.
- if the position on the fees for the 2021/22 audit could be agreed with Deloitte when preparing the project plan, a decision could be made using the urgency provisions in the Council's constitution to proceed with the audit before the next meeting of the Committee in consultation with the Chair and Vice Chair of the Committee.
- the Committee would be kept updated on the progress of the agreement of the project plan.

RESOLVED – that the Committee approve the final 2021/22 audit plan.

63. INTERNAL AUDIT 2022/23 PROGRESS REPORT – MAY 2023

The Committee received a progress report from the Southern Internal Audit Partnership (SIAP) which included:

- an analysis of live audit reviews that still had management actions pending or overdue.
- a progress update against the 2022/23 Internal Audit Plan.
- a summary of any adjustments to the Internal Audit Plan and any significant issues that would impact on the Chief Internal Auditor's annual opinion.

Officers advised the Committee that the implementation of a data replication system between the Oxted Council Offices and the Warren Lane Depot had developed a technical fault caused by the network configuration supplied to the Council by a third party. A solution had been supplied and was currently being implemented. The Committee would be updated of any developments in advance of the next meeting.

In respect of outstanding management actions and in response to Member questions it was explained that:

- a joint working arrangement was in place with Reigate & Banstead Borough Council to cover the Council's fraud and governance arrangements. It was expected that the ten outstanding actions would be completed in July. The working arrangement would provide a long term solution to this area.
- all ten outstanding actions relating to the contract management guide should be completed by the next committee. It was noted that for future audits the approach to related management actions would be altered to avoid repetition where actions are likely to be achieved at the same time.
- Officers were working with constrained resources to complete some of the outstanding audit actions which had resulted in the completion dates being amended and actions being prioritised alongside delivering business as usual.
- Council staff turnover was slightly better than average when benchmarked against other Surrey authorities which, along with the addition of new and experienced staff, meant that there was a combination of knowledge and stability within the Council's workforce.

It was noted by Members that the most recent audit reports had received improved assurance opinions which was welcomed.

RESOLVED – that the Committee note the Internal Audit 2022/23 Progress Report – May 2023.

ACTIONS –

From A&S Committee – 27.06.23	Responsible Officer	Deadline
1. The Committee to be updated on the resolution of issues with the implementation of a data replication system at the Warren Lane Depot in advance of the next meeting.	Chief Finance Officer	26 September 2023

64. INTERNAL AUDIT ANNUAL REPORT AND OPINION 2022/23

The Committee received a report from SIAP explaining why the Internal Annual Report and Opinion 2022/23 had not been presented to the Committee as planned. It was recommended to delay the final report until the next meeting of the Committee in September 2023 to allow further time for the following key audits to be completed:

- Annual Governance Statement (AGS).
- Risk Management.
- Health & Safety.

It was confirmed that the delay would not create any significant implications for the Council or SIAP.

In response to Member's concerns regarding the delay in the provision of the Annual Report and Opinion and the capacity issues with the Head of Legal, it was confirmed that the AGS for 2021/22 had been completed and was published on the Council's website; only the audit of the AGS against best practice remained outstanding.

RESOLVED – that the Committee notes the delay to the finalisation of the Internal Audit Annual Report & Opinion for 2022/23.

65. FUTURE TANDRIDGE PROGRAMME UPDATE – JUNE 2023

The Committee considered an update report concerning the governance risk and issue management for the Future Tandridge Programme (FTP). It was noted that a full report on the FTP would be discussed at Strategy & Resources Committee on 29th June 2023.

Members were advised that:

- the overall project status was amber which was unchanged from the previous update to Committee.
- the risk register had been updated to include a new risk relating to the Council's difficulties in recruiting an organisational development lead.

- risks relating to the recruitment to the positions of Lead Officer for the Digital Programme and Commercial Business Analyst and the absence of regular staff communications had resolved and therefore removed from the register.
- positive progress was being made in the delivery of the £1.7m savings following the reduction in the value of “at risk” savings from £964k to £624k, £184k being classified as blue (delivered) with the remaining £156k classified as green (clear plans, realistic timescales).
- a significant amount of work had been completed on the Financial Transformation Programme over the past 12 months which has resulted in a significant improvement in the outcome from internal audit report.

In response to Member questions it was confirmed that:

- projected savings would not be marked as completed until Senior Officers were confident that the saving had been delivered. Consequently, the completed savings made in the FTP were likely to be higher than indicated due to the Council's cautious approach.
- Key Performance Indicators (KPIs) were in place for Accounts Payable and Debt Recovery and these would be reported to the Strategy & Resources Committee. The Council was moving towards a consistent set of KPIs across the organisation.
- the Council has an internal recruitment process that is followed when a post initially becomes vacant. Specialist recruitment agencies were only instructed when the internal process does not produce any suitable candidates. A specific budget was in place if a specialist recruitment agency was instructed.

RESOLVED – that the committee:

- A. note the direction of travel for the FTP and the savings identified for delivery in 2023/24.
- B. note the approach to risk management being applied and the current programme level risks identified in Appendix D.
- C. note the 12-month update on the outstanding Tandridge Finance Transformation programme actions.

66. COMPLAINTS AND FREEDOM OF INFORMATION UPDATE

The Committee received a report which summarised the Council's complaints policy and presented breakdowns of the 15 Stage 1 complaints and 3 Stage 2 complaints received in the quarter from 1 January 2023 to 31 March 2023. This represented a significant reduction from the previous quarter. The report also provided information about the complaints currently being considered by the Local Government Ombudsman, and included a summary of a decision of severe maladministration in respect of a housing complaint.

The report also provided a breakdown of the 226 Freedom of Information (FOI) requests received in the same quarter which represented an increase from the previous quarter. The Council was attempting to address the increase in the number of FOIs and the time spent

processing them by publishing information consistently on its website and signposting when possible. It was noted that despite this work, FOIs remained a resourcing concern.

RESOLVED – that the report be accepted and noted.

67. APPOINTMENT OF AN INDEPENDENT PERSON TO THE AUDIT & SCRUTINY COMMITTEE

The Committee received a report seeking an agreement to the principle of the Council co-opting an Independent Person to the Audit & Scrutiny Committee as recommended by the Redmond Review which was published in 2020. It was noted that any successful appointment would be for an initial period of 2 years and would attract a salary of £500 per annum.

RECOMMENDED – that (subject to ratification by Full Council) the Committee:

- A. approve the principle of co-opting an Independent Person onto the Audit & Scrutiny Committee on a non-voting basis for a period of two years, with an associated allowance of £500 per annum.
- B. change the permanent membership of the Audit & Scrutiny Committee to include an Independent Person.
- C. delegate to s151 Officer, in conjunction with the Chair and Vice Chair of the Audit & Scrutiny Committee, to undertake the recruitment process and formal appointment of the Independent Person to the Committee, including any future appointments.
- D. approve the role description, skills and competencies and person specification at Appendix A.
- E. authorise the Head of Legal and Democratic Services to make changes to the Council's Constitution to include the appointment when made.

Rising 9.02 pm

External Audit Update - 2021/22

Audit & Scrutiny Committee Tuesday, 26th September 2023

Report of: Chief Finance Officer (Section 151)

Purpose: Information

Publication status: Unrestricted

Wards affected: All wards

Executive summary:

This report updates the Committee on the progress of the external audit of the 2021/22 statement of accounts.

The report also sets out progress to-date in addressing audit fees with Deloitte for the financial years 2019/20, 2020/21 and 2021/22.

This report supports the Council's priority of: Building a better Council.

Contact officer Mark Hak-Sanders Chief Finance Officer (S151)
mhaksanders@tandridge.gov.uk

Recommendation to Committee:

- A) That Committee notes the 2021/22 external audit progress.
 - B) That Committee notes the publication of the 2021/22 statement of accounts on the Council's website and the start of the public inspection period.
 - C) That Committee notes progress on addressing audit fee proposals.
-

Reason for recommendation:

Local authorities are required to prepare an annual statement of accounts, publish such accounts and have those accounts audited. Audit and Scrutiny Committee is responsible for approving the final audited statements.

Overview

1. On 27th June 2023, the Council's External Auditors, Deloitte, set out their final audit plan for 2021/22. Deloitte presented the plan to Committee, setting out their approach and highlighting the principal matters that the audit will focus on.
2. Since the last Committee meeting Deloitte have begun their audit work. The start of the audit was delayed by a discussion on the level of audit fees (set out in section 12) and commenced in July 2023. Regular meetings are held between the Finance team and Deloitte to discuss and progress the audit. An audit project plan was drawn up with the view to completing the 2021/22 audit by the end of October 2023, however there is a significant risk that this will slip, as set out below. The project plan includes commitments from both sides on providing the information required to complete the audit within the agreed timeframe. The project plan will continue to be closely monitored and reviewed in line with progress made in the bi-weekly meetings.
3. This is a very challenging timetable in the current audit climate and in light of the need to balance priorities in the Finance team and across the Council. The National Audit Office announced this year that audit firms have given opinions on only 12% of local government bodies within the statutory deadline of November 2022 (this figure was even less – 9% - for 2020/21). Council activities have become more complex in nature, particularly given the level of grant funding and other activity related to Covid-19 and cost of living support. There is a much greater focus on audit quality and risk and this has increased the work required in some areas. Resource issues in both local authority teams and firms servicing the local audit sector continue to make it difficult for audits to be signed off in a timely manner.
4. The current timetable is very challenging for the Finance team as well as other areas of the Council such Housing, Exchequer, HR/Payroll, Legal, IT and Assets who collectively bear the majority of audit work and audit queries. In Finance, many of the same staff are working on budget monitoring and budget setting issues as well as supporting budget holders. Deloitte have set a very tight timetable in order to complete the audit by the end of October in an attempt to catch up with the 2021/22 and 2022/23 audits by the end of the current financial year. Whilst both the Council and the auditors are making every effort to adhere to the plan, there is a high risk of slippage. The Council is in discussions with Deloitte on this matter at the time of writing.

Statement of Accounts 2021/22

5. Tandridge District Council's draft statement of accounts for 2021/22 will be published on 20 September 2023. The Council is also required to publish a notice of the inspection period for the accounts. The statements and the inspection notice can both be viewed on the website at this location: [Financial statements - Tandridge District Council](#).

6. From the date of publication the draft accounts are subject to a 30 working day public inspection period, during which time any person interested may on reasonable notice inspect the accounts and supporting documents, except where the latter includes commercially sensitive or personal information. The public inspection period will run from 20th September through to 31st October 2023. Electors are also able to make objections to the external auditor in writing specifying the facts and grounds for the objection during this period under the Local audit and accountability act 2014.

Audit Fees

2019/20 and 2020/21

7. At the most recent Audit and Scrutiny Committee meeting on 27th June 2023, Committee approved recommendations to "reject the proposed fee variations for 2019/20 and 2020/21" and "note that officers have begun the process to challenge the fees and will report back to Committee as this work progresses." The variations proposed across the two financial years were as follows:
 - 2019/20: £136k
 - 2020/21: £209k
 - **Total: £345k**
8. For context, the standard scale fee for 2019/20 and 2020/21 was £36k per year. The proposal from Deloitte represents a 479% increase. The variation represents 3% of the Council's annual budget.
9. Following that meeting, advice was sought from Public Sector Audit Appointments LTD (PSAA) who advised that the Council should look to resolve the matter with Deloitte in the first instance and then refer back to PSAA if resolution could not be reached.
10. Following consultation with the Head of Legal Services, the Chair and Vice Chair of Audit and Scrutiny Committee and the Chair and Vice Chair of Strategy & Resources Committee, a letter was sent to Deloitte on the 31st August rejecting the proposed fees and setting out why the Council does not deem that they represent value for money.
11. Following further discussion with Deloitte it was concluded on the 13th September that no jointly agreed position could be reached and on the same day, the Section 151 officer referred the matter formally to PSAA with Deloitte in copy. At time of writing this report, no response has been received from PSAA.

2021/22 and future years

12. On the 11th July 2023, the Council received a cost estimate for the 2021/22 audit of £151k, before any additional costs that may come to light during the course of the audit. The Chairs and Vice Chairs of A&S and S&R were informed of this on the 13th July 2023 and the S151 officer advised Members that Deloitte would be told that they could continue with the audit at their own risk

and that the Council would not commit to the proposed fees. Following discussions with Members, this was communicated to Deloitte on the 17th July 2023.

13. On the 21st July 2023, Deloitte provided a revised estimate of fees of £66k in total (£30k in excess of the scale fee). This figure is provisional and further amendments may be proposed. Similarly the Council will continue to challenge any proposed fees if it does not deem them to offer value for money.
14. Committee approval will be sought for any fees paid in respect of 2019/20, 2020/21 and 2021/22 and Committee will be updated with any progress following discussions with PSAA.
15. All Councils are expecting a significant increase in the scale fee for 2023/24 audits. The Council is awaiting formal communication of the proposed fee for Tandridge, however an example on the PSAA website shows a typical audit fee of £52k increasing to £182k. With a £36k current fee, following the example, the Council could expect a £90k uplift. This is purely by way of illustration of the scale of likely increase and the Committee will be updated when Officers know more. The Council will lobby Government to provide funding to cover the additional cost however it is likely that it will need to be included as a budget pressure in the 2024/25 Draft Budget.

Other options considered

The completion of the audit is a statutory requirement, however the FRC, DLUHC and other stakeholders are discussing the introduction of statutory cut-off dates at which point no further audit work will be undertaken. The most recent proposals are for cut off dates of 31 March 2024 for the 2021/22 and 30th September 2024 for the 2022/23 audit. The Council is working closely with the auditors on the best way to balance achievement of a completed audit against providing Value for Money for residents and businesses in Tandridge.

Consultation

Not required.

Key implications

Comments of the Chief Finance Officer

The financial implications of the report are set out above. The external auditor has pointed out that it is likely that fee variations will be required. The Chief Finance Officer will advise Deloitte that, in accordance with PSAA requirements, the fee implications should be discussed with management at the earliest opportunity and will be subject to Committee approval.

Comments of the Head of Legal Services

In relation to the Council's Constitution and the specific role and responsibilities of this Committee the Constitution provides that the overall purpose of the Committee is *'to be responsible for the review and scrutiny of the decisions and performance of the Council, audit arrangements and providing opportunities for other organisations to present / explain key aspects of their local services'*. In particular, the Committee is responsible for overseeing both internal and external audit helping to ensure that efficient and effective assurance arrangements are in place.

To discharge its functions effectively, the Committee is required to operate within their agreed Terms of Reference. The external auditor's plan is designed to ensure that.

Equality

There are no Equalities implications directly arising from the statutory audit of the financial statements.

Climate change

There are no Climate Change implications directly arising from the statutory audit of the financial statements.

Appendices

None

Background papers

None

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Internal Audit Progress Report (August 2023)

Audit & Scrutiny Committee – Tuesday 26 September 2023

Report of: Neil Pitman – Head of Southern Internal Audit Partnership
Neil.pitman@hants.gov.uk

Purpose: For information

Publication status: Unrestricted

Wards affected: All

Executive summary:

This report provides an overview of internal audit activity against assurance work completed in accordance with the approved audit plans for 2022-23 and 2023-24 and to provide an overview of the outstanding management actions.

This report supports the Council's priority of: Building a better Council

Contact officer Mark Hak-Sanders - Chief Finance Officer (Section 151)
mhaksanders@tandridge.gov.uk

Recommendation to Committee:

That the Committee notes the Internal Audit Progress Report – August 2023

Reason for recommendation:

In accordance with proper internal audit practices (Public Sector Internal Audit Standards), the Chief Internal Auditor is required to provide a written status report to the Audit & Scrutiny Committee.

Introduction and background

- 1 Under the Accounts and Audit (England) Regulations 2015, the Council is responsible for:
 - ensuring that its financial management is adequate and effective and that it has a sound system of internal control which facilitates the effective exercise of functions and includes arrangements for the management of risk; and
 - undertaking an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards and guidance.
- 2 In accordance with proper internal audit practices (Public Sector Internal Audit Standards), the Chief Internal Auditor is required to provide a written status report to the Audit & Scrutiny Committee, summarising:
 - The status of 'live' internal audit reports (outstanding management actions);
 - an update on progress against the annual audit plan;
 - a summary of internal audit performance, planning and resourcing issues; and a summary of significant issues that may impact on the Chief Internal Auditor's annual opinion.
- 3 Appendix A summarises the activities of internal audit for the period up to the end of August 2023.
- 4 The progress report provides a clear and transparent articulation of internal audit activity, performance, and outcomes during the period up to the end of August 2023.

Key implications

Comments of the Chief Finance Officer

The Progress Report on Internal Audit provides the Council an important insight into areas of risk for the Council where its key processes are not functioning effectively, and their improvement must be prioritised. There are however no direct financial implications of this report.

Comments of the Head of Legal Services

The Accounts and Audit Regulations 2015 came into effect on 1 April 2015 and require councils to undertake an effective Internal Audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account Public Sector Internal Auditing Standards or guidance.

The Progress Report on Internal Audit is intended to ensure that effective systems of internal control are in place. This protects the Council and its Officers and provides an assurance to stakeholders and residents regarding the security of the Council's operations.

Equality

There are no equality implications associated within this report.

Climate change

There are no environmental / sustainability implications associated with this report.

Appendices

Appendix 'A' – Internal Audit Progress Report – August 2023

Background papers

None.

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**Southern Internal
Audit Partnership**

Assurance through excellence
and innovation

TANDRIDGE DISTRICT COUNCIL

Internal Audit Progress Report

Prepared by: Natalie Jerams, Deputy Head of Partnership

August 2023

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1. Role of Internal Audit

The requirement for an internal audit function in local government is detailed within the Accounts and Audit (England) Regulations 2015, which states that a relevant body must:

‘Undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.’

The standards for ‘proper practices’ are laid down in the Public Sector Internal Audit Standards [the Standards – updated 2017].

The role of internal audit is best summarised through its definition within the Standards, as an:

‘Independent, objective assurance and consulting activity designed to add value and improve an organisations’ operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes’.

The Council is responsible for establishing and maintaining appropriate risk management processes, control systems, accounting records and governance arrangements. Internal audit plays a vital role in advising the Council that these arrangements are in place and operating effectively.

The Council’s response to internal audit activity should lead to the strengthening of the control environment and, therefore, contribute to the achievement of the organisations’ objectives.

2. Purpose of report

In accordance with proper internal audit practices (Public Sector Internal Audit Standards), and the Internal Audit Charter the Chief Internal Auditor is required to provide a written status report to 'Senior Management' and 'the Board', summarising:

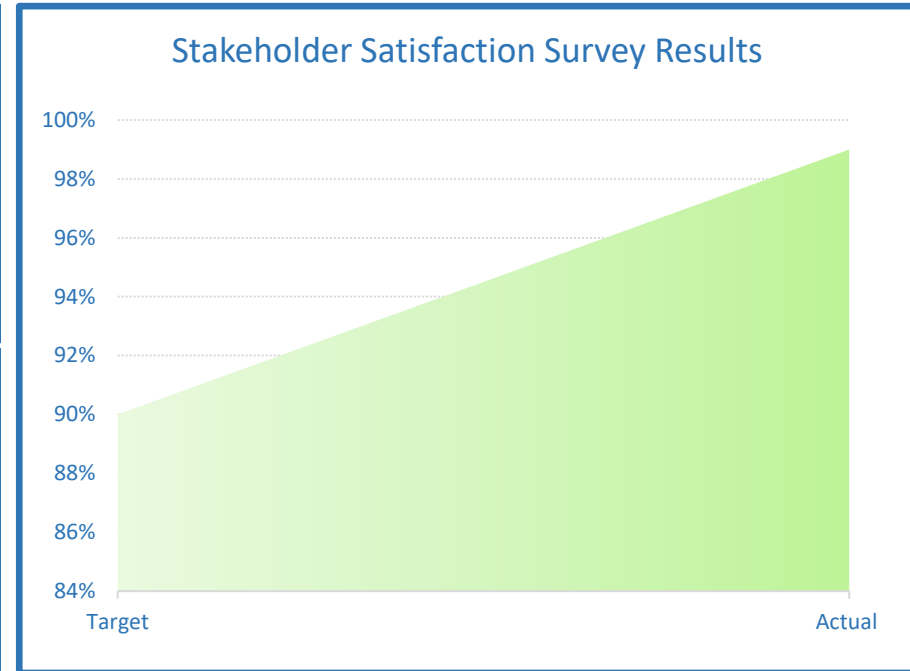
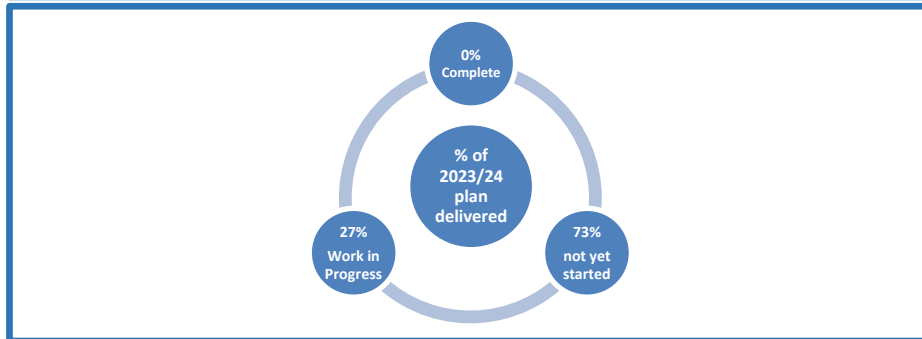
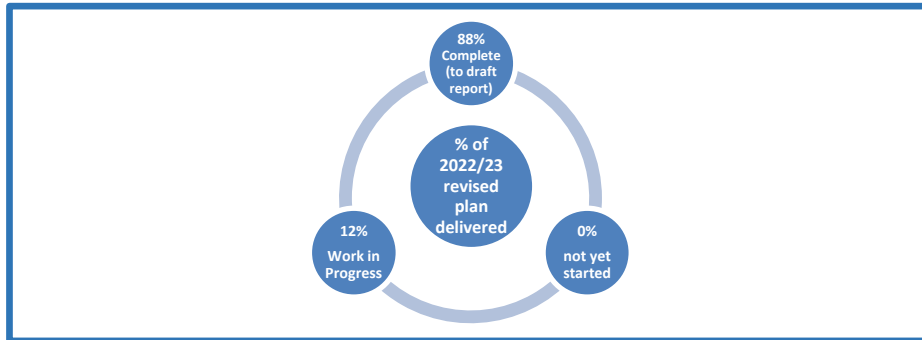
- The status of 'live' internal audit reports;
- an update on progress against the annual audit plan;
- a summary of internal audit performance, planning and resourcing issues; and
- a summary of significant issues that impact on the Chief Internal Auditor's annual opinion.

Internal audit reviews culminate in an opinion on the assurance that can be placed on the effectiveness of the framework of risk management, control and governance designed to support the achievement of management objectives of the service area under review. The assurance opinions are categorised as follows:

Substantial	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.
Reasonable	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.
Limited	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.
No	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.

** Some reports listed within this progress report (pre 2020-21 audit plan) refer to categorisations used by SIAP prior to adoption of the CIPFA standard definitions, reference is provided at Annex 1*

3. Performance dashboard



Compliance with Public Sector Internal Audit Standards

An External Quality Assessment of the Southern Internal Audit Partnership was undertaken by the Institute of Internal Auditors (IIA) in September 2020. The report concluded:

'The mandatory elements of the IPPF include the Definition of Internal Auditing, Code of Ethics, Core Principles and International Standards. There are 64 fundamental principles to achieve with 118 points of recommended practice. We assess against the principles. It is our view that the Southern Internal Audit Partnership conforms to all 64 of these principles. We have also reviewed SIAP conformance with the Public Sector Internal Audit Standards (PSIAS) and Local Government Application Note (LGAN). We are pleased to report that SIAP conform with all relevant, associated elements.'


4. Analysis of 'Live' audit reviews

Audit Review	Report Date	Audit Sponsor	Assurance Opinion	Total Management Action(s)*	Not Yet Due*	Complete*	Overdue		
							L	M	H
Council Tax	02.10.20	EHofC	Adequate	5(2)	0(0)	4(2)		1	
Building Control	28.07.21	CPO	Limited	19(12)	0(0)	17(11)		1	1
Fraud Governance Arrangements	24.03.22	HofL	Limited	15(11)	0(0)	9(5)			6
IT Governance	20.06.22	CE	Limited	6(0)	0(0)	5(0)		1	
IT Database Management	20.06.22	CE	Limited	7(1)	0(0)	4(1)		3	
Income Collection	08.08.22	CFO	Reasonable	5(0)	0(0)	3(0)		2	
Contract Management	11.08.22	HofLS	Limited	20(3)	0(0)	13(1)		5	2
Business Continuity & Emergency Planning	08.09.22	EHofC	Limited	12(11)	0(0)	7(6)			5
Disabled Facilities Grants	14.10.22	EHofC	Reasonable	4(1)	0(0)	3(1)	1		
Environmental Health & Licensing	08.02.23	HofH	Reasonable	6(0)	2(0)	4(0)			
Accounts Payable	15.06.23	CFO	Reasonable	8(2)	3(1)	5(1)			
Risk Management	02.08.23	HofP&C	Limited	5(0)	3(0)	2(0)			
IT Application Management (Orchard)	16.08.23	HofT&BS	Limited	21(10)	9(2)	10(6)			2
Total				133(53)	17(3)	86(34)	1	13	16

*Total number of actions (total number of high priority actions)

5. Executive Summaries of reports published concluding a ‘Limited’ or ‘No’ assurance opinion

There have been six new reports published concluding a “limited” assurance opinion since our last progress report in June 2023.

Risk Management		
Audit Sponsor	Assurance opinion	Management Actions
Head of Policy and Communications		<div style="display: flex; justify-content: space-around; align-items: center;"> <div style="background-color: #28a745; color: white; padding: 5px; text-align: center;">Low 0</div> <div style="background-color: #ffc107; color: black; padding: 5px; text-align: center;">Medium 5</div> <div style="background-color: #dc3545; color: white; padding: 5px; text-align: center;">High 0</div> </div>
<p>Summary of key observations:</p> <p>Positively a corporate risk register was found to be maintained, along with risk registers for each Policy Committee. Since the Head of Policy and Communications took over responsibility for risk management in July 2022, the risk registers have been reviewed and updated. Our review of the corporate and committee risk registers confirmed that all risks had been assigned an owner and had been evaluated and scored in line with the Risk Management Strategy.</p> <p>Review of the Risk Management Strategy highlighted that some roles and responsibilities listed included groups and posts that have been superseded by the restructure at the Council and others where accountabilities were not clear. Additionally, there was no link within the strategy between the Council’s documented risk appetite and the scoring and RAG rating methodologies, and no guidance on how the RAG rating/score should determine how the risk is managed.</p> <p>Whilst all risks recorded within the risk registers had mitigations assigned, we found that in approximately half, the mitigation was a proposed action, rather than an established control, therefore, it was unclear if the reported risk score was the position at the time or reflective of when the action is implemented (it should be acknowledged that there were pockets of good practice demonstrable within individual projects including the FTP, however, this is not reflective of the wider corporate approach).</p> <p>Whilst it is understood that some generic training has been provided (January 2021) there is no corporate training available for existing or new risk owners nor anything that will help further embed risk management within the organisation.</p>		





The Risk Management Strategy includes the requirement for risk registers at a 'Departmental Level', however, it was explained by the Head of Policy and Communications that departmental risk registers are not currently being maintained.

Our review of Policy Committee and Strategy and Resource Committee meetings confirmed that committee risk registers had not been presented since June 2022, consequently Committees have been unable to discharge the responsibilities in accordance with the Risk Management Strategy. Additionally, it is not clear how the Audit and Scrutiny Committee meet their obligations within the Risk Management Strategy to "Review effectiveness of implementation of risk management strategy by the policy committees and senior management."

Testing of a sample of three project risk registers found that there was no consistency of scoring or RAG rating across the three, which could impair the comparison of risk registers and subsequent escalation to committee / corporate risk registers.

It is important to note that the Future Tandridge Programme risk register was not incorporated as part of this audit as this was reviewed as part of the Savings Realisation Framework audit carried out earlier in the year, which resulted in a substantial assurance opinion. The good practice adopted in the articulation, reporting and management of risks within the FTP would aid as good practice principles for application across the wider organisation.

Health and Safety (DRAFT)

Audit Sponsor	Assurance opinion	Management Actions		
Head of Transformation & Business Support				

Summary of key observations:

The purpose of the audit was to ensure that arrangements for health and safety across the Council were appropriate to manage associated risks and to keep employees, service users and the general public safe. A prior internal audit review of Health & Safety issued in August 2021 concluded in a 'no assurance' opinion.

There is a Health and Safety Committee in place with documented terms of reference setting out membership, frequency of meetings and responsibilities. The Health and Safety Policy Statement requires a report to be fed back to the Extended Management Team following a Health and Safety Committee meeting, however, there was no evidence that this had occurred during 2022/23.

Following our previous review of Health & Safety it was agreed that there would be an annual health and safety report presented to the Audit and Scrutiny Committee, however we could find no evidence of such a report being presented.


A new Health and Safety SharePoint folder accessible to all council staff has now been set up to ensure availability of key documents to all staff, however, it was noted that not all key documentation was retained and for those that were evident (Health & Safety Policy Statement, Health & Safety Procedures Manual) they were not up to date or reflective of changes in organisational structures and responsibilities.

A contract had been drawn up for the provision of a competent person from ETS Health and Safety Ltd since our last audit review, however, this contract expired in March 2022 and although the consultant has continued to provide health and safety services to the Council there is no contract in place setting out expectations. It is acknowledged that the Council have opted to recruit a Health & Safety Officer (to be shared with a neighbouring authority), however, this post had not been appointed to at the time of the audit.

There is no central list of all risk assessments held across the Council (with a large number held separately by the Depot). Our review of a sample of risk assessments highlighted some duplication, lack of ownership and no facility for the competent person to evidence their approval. Additionally, half of the risk assessments were over a year old with no evidence of annual review in line with Health and Safety Procedure EM1.

Training records are maintained on iTrent, with automatic reminder emails generated when mandatory elements are required to be repeated, however, reports are not currently run or reported to monitor completion statistics for mandatory training.

A training matrix to identify health and safety training requirements across the Council was partially completed following the previous review of this area. However, it remains incomplete so cannot be relied upon to identify and plan training required.

IT Application Management (Orchard)		
Audit Sponsor	Assurance opinion	Management Actions
Head of Transformation & Business Support		<div style="display: flex; justify-content: space-around; align-items: center;"> <div style="background-color: green; color: white; padding: 5px; text-align: center;">Low 1</div> <div style="background-color: yellow; padding: 5px; text-align: center;">Medium 9</div> <div style="background-color: red; color: white; padding: 5px; text-align: center;">High 11</div> </div>

Summary of key observations:

It was positive to note that there are clear roles and responsibilities to support the management and support of the Orchard system and that appropriate training had been received by key personnel. Additionally, whilst in draft form at the time of the audit, a comprehensive backup policy has been produced and documented for the Council’s systems and data, including Orchard.


Testing on a sample of requests submitted by the Council to the supplier identified that 35% were resolved outside the resolution times agreed in the SLA. There is no process in place to monitor the supplier’s compliance with the service level agreement (SLA).

New starter documentation for Orchard is available on the IT SharePoint site but does not include signoff, owner and version control. No movers or leavers processes exist for Orchard at the time of the audit. Out of 180 user accounts enabled in Orchard, 10 (5.5%) belonged to individuals who had left the organisation. Additionally, System administrator access to Orchard is not subject to a formal approval process. It was found that 11 non-IT individuals have system administrator access to Orchard without recent review and approval.

Orchard application updates and patches have not been applied in line with their release dates. At the time of the audit, no formal and documented policy was in place for the patching of the Orchard server infrastructure.

The Orchard server infrastructure has not been subjected to frequent and regular patching in accordance with Microsoft's patch release schedule. During the 3-year period of time between 01/11/19 and 04/03/2023, two of the seven servers were not subjected to any patching, three servers were patched twice, and two servers were patched once. The Orchard infrastructure is run on Windows 2012 R2 operating system which runs out of support in October 2023. At the time of audit (May 2023) dates to migrate the Orchard infrastructure to Windows Server 2016 had not been agreed.

At the time of the audit there was no comprehensive and tested disaster recovery plan in place for Orchard.

Annual Governance Statement (DRAFT)		
Audit Sponsor	Assurance opinion	Management Actions
Head of Legal Services & Monitoring Officer	 Limited	<div style="display: flex; justify-content: space-around; align-items: center;"> <div style="background-color: green; color: white; padding: 5px; text-align: center;">Low TBC</div> <div style="background-color: yellow; padding: 5px; text-align: center;">Medium TBC</div> <div style="background-color: red; color: white; padding: 5px; text-align: center;">High TBC</div> </div>

Summary of key observations:

This audit sought to provide assurance that the Annual Governance Statement for the Council complied with its code of governance and met Regulation 6 of the Accounts and Audit Regulations 2015, the Accounts and Audit (Amendment) Regulations 2021, and relevant CIPFA Guidance.

It was positive to note that the 2021-22 Annual Governance Statement is supported by a Local Code of Corporate Governance, declarations of assurance by Heads of Service and Senior Managers, and, also, a self-assessment against CIPFAs 7 Principles of Good Governance, none of which were present in the 2020-21 Annual Governance Statement.


Regulations set an expectation that the 2021-22 Annual Governance Statement should be published on the authority’s website by 30 November 2022. The Final Annual Governance Statement was approved by Audit and Scrutiny Committee in February 2023, and therefore this deadline was not met (it is acknowledged that the officer responsible for completion of the AGS had a number of competing priorities).

The Accounts and Audit (Amendment) Regulations 2021, Section 10.2a, stipulated that in the event of the 2021-22 Annual Governance Statement not being published by the extended deadline of 30 November 2022, Councils were required to publish a statement covering the reasons, expected publication date, and contact details for queries. A review of the Council’s website in February 2023 found a notice confirming delayed publication only.

We confirmed no timetable was followed in producing the 2021-22 Annual Governance Statement. Although no expected steps were missed, much of the final preparation, fact-checking and proof-reading was carried out in a two-week window, the result of which is that the published version contains up to 17 factual, formatting and hyperlink errors, including a challenged point raised in the review process which remains in the published version.

A key element of CIPFA guidance on Annual Governance Statements is that they provide an evaluation of the system of internal control. However, although the Council’s 2021-22 Annual Governance Statement references a significant accounting error and a ‘Limited’ Internal Audit opinion, the Conclusion section states “satisfactory governance exists” without providing an evaluation of how this conclusion was reached.

A Corporate Improvement Plan which included all action plans carried forward from the 2020-21 Annual Governance Statement was maintained with updates sought directly from Heads of Service and reported to the Audit & Scrutiny Committee on a regular basis. However, the action plan table in the 2021-22 Annual Governance Statement contains completed actions with no explanation as to how they were completed, and updates reflect progress at the time of publication rather than at the end of the 2021-22 governance period. We were advised that no new action plans for improvement were identified.

Payroll (DRAFT)		
Audit Sponsor	Assurance opinion	Management Actions
Chief Finance Officer	 Limited	<div style="display: flex; justify-content: space-around; align-items: center;"> <div style="background-color: green; color: white; padding: 5px; text-align: center;">Low TBC</div> <div style="background-color: yellow; padding: 5px; text-align: center;">Medium TBC</div> <div style="background-color: red; color: white; padding: 5px; text-align: center;">High TBC</div> </div>

Summary of key observations:


The Council have contracted with Midland HR (MHR) to provide their payroll administration services, the Council’s HR service are responsible for setting up new officers within the establishment and for making any adjustments, whereas MHR are hosts for the payroll system, and are responsible for processing that information and making payroll payments on behalf of the Council. Currently, there are no policies or procedures in place which document the end-to-end process of Council related payroll administration activities.

Testing provided positive assurance in respect of BACs payment processes, administration of leavers, role changes, and overtime payments.

Review of a sample of new starter records highlighted that the approval to appoint form is not routinely used for all posts, in some cases emails were used instead, and did not confirm the grade or contract type which had been approved. We also found an example where approval was recorded for a fixed term contract but the contract type on iTrent was recorded as permanent.

There was no periodic reconciliation of the establishment, to ensure that those on the payroll are current employees of the authority.

The Council’s Anti-Fraud Strategy document sets out that the council has identified payroll processing as an area which could be particularly vulnerable to fraud. However, HR officers advised that they have not received fraud prevention training. In addition, officers were unable to provide evidence that fraud risk associated with payroll has been assessed or managed.

Main Accounting (DRAFT)		
Audit Sponsor	Assurance opinion	Management Actions
Chief Finance Officer		<div style="display: flex; justify-content: space-around; align-items: center;"> <div style="background-color: green; color: white; padding: 5px; text-align: center;">Low TBC</div> <div style="background-color: yellow; padding: 5px; text-align: center;">Medium TBC</div> <div style="background-color: red; color: white; padding: 5px; text-align: center;">High TBC</div> </div>

Summary of key observations:

This audit sought to review the reliability and integrity of information presented within the Council’s general ledger (Agresso) which is used in preparing the Council’s financial statements. It was positive to note that sample testing of transactions recorded in the main accounting system across various transaction types could be traced back to source.

It was however, noted that the reconciliation of bank accounts to the general ledger were not completed on a monthly basis. Most recently April, May, and June (2023) were all undertaken in July 2023, and since then no further reconciliation has taken place (at the time of reporting (September 2023)). We were advised that this is because the process of bank reconciliation was being reviewed and updated/simplified.

Additionally, the bank reconciliation process was found to be convoluted, and based on an historic template and descriptions did not always bare relevance to the figures recorded. A number of entries within the bank reconciliation could not be explained or adequately substantiated at the time of our review, impairing our ability to adequately verify the figures used to balance bank accounts with the ledger.

At the time of our review, with the exception of year-end guidance issued to budget holders, there were no up to date documented procedures or practice guidance to support day-to day expectations for finance staff in processing virements, journals, setting up account codes etc.

Tandridge District Council has a signed and sealed partnership agreement with Sevenoaks District Council which supports the implementation, maintenance, and support for Agresso system. As part of this agreement the number of user licenses available was pre agreed between the two local authorities and defined in the agreement. We have been advised that operational staff were not aware of user licence limitations, and consequently over time the authority utilised more licences than were available. This resulted in additional payment to Agresso via Sevenoaks District Council. This has not been pursued as part of this review, however, it was advised that once the issue was identified, the previous S151 Officer robustly challenged the increased charge and additional payments were minimised. The Exchequer Manager has been closely monitoring licence usage to ensure limits are not exceeded.

6. Planning & Resourcing

The internal audit plan for 2023/24 was presented to the Management Team and the Audit & Scrutiny Committee in April 2023.

The audit plan remains fluid to provide a responsive service that reacts to the changing needs of the Council. Progress against the plan is detailed within section 7.

7. Rolling Work Programme 2022/23

Audit Review	Sponsor	Scoping	Terms of Reference	Fieldwork	Draft Report	Final Report	Assurance Opinion	Comment
Governance								
Savings Realisation Governance	CFO	✓	✓	✓	✓	✓	Substantial	
Health and Safety	HofT&BS	✓	✓	✓	✓			
Risk Management	HofP&C	✓	✓	✓	⊙	⊙	Limited	
Annual Governance Statement	HofL	✓	✓	✓	⊙			
IT								
IT Application Management (Orchard)	HofT&BS	✓	✓	✓	✓	⊙	Limited	
IT Follow Up	HofT&BS	✓	✓	✓	✓	✓	n/a	
Core Financial Reviews								
Accounts Payable	CFO	✓	✓	✓	✓	✓	Reasonable	
Accounts Receivable/Debt Management	CFO	✓	✓	✓	⊙			
Main Accounting	CFO	✓	✓	✓	⊙			
Payroll	CFO	✓	✓	✓	⊙			
Treasury Management	CFO	✓	✓	✓	✓	✓	Reasonable	

Audit Review	Sponsor	Scoping	Terms of Reference	Fieldwork	Draft Report	Final Report	Assurance Opinion	Comment
Service Reviews								
Operational Services	EHofC	✓	✓	✓				
Environmental Health & Licensing	EHofC	✓	✓	✓	✓	✓	Reasonable	
Disabled Facility Grants	EHofC	✓	✓	✓	✓	✓	Reasonable	
Other								
Follow Up – Info Governance	HofLS	✓	✓	✓	⊙			
Follow Up – Grants Register	CFO	✓	✓	✓	⊙	⊙	n/a	
Follow Up – Building Control	CPO	✓	✓	✓				

8. Rolling Work Programme 2023/24

Audit Review	Sponsor	Scoping	Terms of Reference	Fieldwork	Draft Report	Final Report	Assurance Opinion	Comment
Corporate								
Savings Realisation	CFO							Q2
Future Tandridge Programme	CE							Q4
Asset Management – Statutory Checks	CFO							Q3
Governance								
Human Resources & OD	HofT&BS							Q3
Ethical Governance	HofL							Q4
IT								
IT Disaster Recovery	HofT&BS	⊙	⊙					
Cyber Security	HofT&BS							Q4

Audit Review	Sponsor	Scoping	Terms of Reference	Fieldwork	Draft Report	Final Report	Assurance Opinion	Comment
Core Financial Reviews								
Council Tax	CFO							Q2
NNDR	CFO	✓	✓					
Service Reviews								
Housing Voids	HofH							Q4
Operational Services - Tree Inspections	HofO&C							Q2
Homes for Ukraine	HofH	✓						
Development Management	CPO							Q3
Leisure Centres – Contract Management	HofC&P	✓						
Other								
Follow Up	Various							Q3

✓ - This symbol reflects the progress that has been made since the last progress report was presented to the Audit & Scrutiny Committee on 27th June 2023.

Audit Sponsor					
CE	Chief Executive	CFO	Chief Finance Officer	HofLS	Head of Legal Services & Monitoring Officer
EHofC	Exec Head of Communities	CPO	Chief Planning Officer	HofT&BS	Head of Transformation & Business Support
HofP&C	Head of Policy & Communications				

9. Adjustment to the Internal Audit Plan

There have been the following amendments to the 2022/23 plan:

Plan Variations	
Added to the plan	Reason
IT Application Management	To provide assurance over the support and maintenance of business critical application(s).
Removed from the plan	Reason
IT Business Continuity	Deferred to 2023/24 to enable ongoing actions to be fully embedded prior to a further review.
Human Resources & OD	This review was scoped to look at the People Plan, however this is yet to be fully developed and will be considered as part of the 2023/24 planning. This resource has now been reallocated to further support the reviews of Operational Services and Follow Up.

There have been no amendments to the 2023/24 plan to date.

Annex 1

Tandridge District Council Assurance Opinions (Pre 2020-21)

Substantial	A sound framework of internal control is in place and is operating effectively. No risks to the achievement of system objectives have been identified.
Adequate	Basically a sound framework of internal control with opportunities to improve controls and / or compliance with the control framework. No significant risks to the achievement of system objectives have been identified.
Limited	Significant weakness identified in the framework of internal control and / or compliance with the control framework which could place the achievement of system objectives at risk.
No	Fundamental weakness identified in the framework of internal control or the framework is ineffective or absent with significant risks to the achievement of system objectives.

Internal Audit Annual Report & Opinion 2022-23

Audit & Scrutiny Committee – Tuesday 26 September 2023

Report of: Neil Pitman – Head of Southern Internal Audit Partnership
Neil.pitman@hants.gov.uk

Purpose: For information

Publication status: Unrestricted

Wards affected: All

Executive summary:

The purpose of this paper is to provide the Audit & Scrutiny Committee with the Chief Internal Auditor's opinion on the adequacy and effectiveness of the Council's framework of risk management, internal control and governance for the financial year 2022/23.

This report supports the Council's priority of: Building a better Council

Contact officer Mark Hak-Sanders - Chief Finance Officer (Section 151)
mhaksanders@tandridge.gov.uk

Recommendation to Committee:

That the Committee notes the Internal Audit Annual Report & Opinion 2022/23

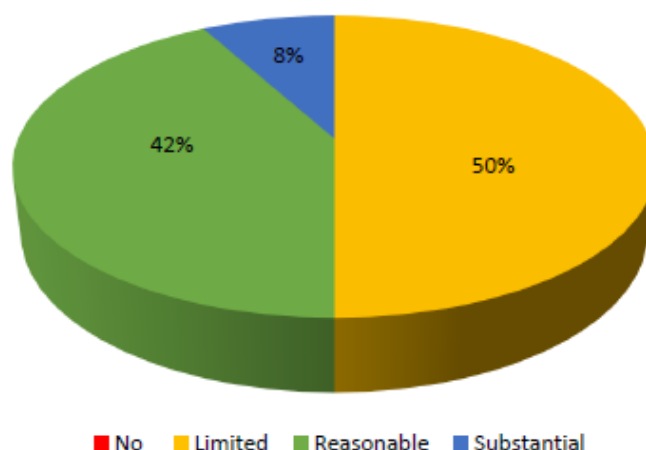
Reason for recommendation:

In accordance with proper internal audit practices, the Chief Internal Auditor is required to provide a written report reviewing the effectiveness of the framework of governance, risk and control and to assist in producing the Annual Governance Statement.

Introduction and background

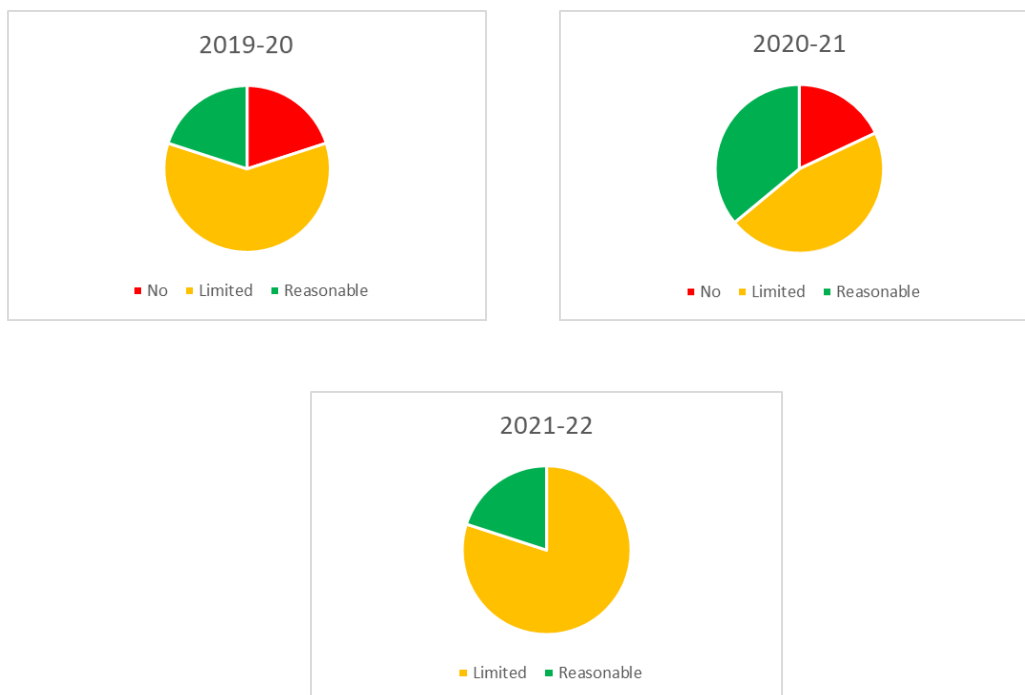
- 1 The Annual Report for 2022/23 (attached at Appendix A) provides the Chief Internal Auditor's opinion on the effectiveness of the framework of governance, risk and control and summarises audit work from which that opinion is derived for the year 2022/23.
- 2 The Audit & Scrutiny Committee's attention is drawn to the following points:
 - Internal audit was compliant with the Public Sector Internal Audit Standards during 2022/23;
 - The internal audit plan for 2022/23 has been substantially delivered; and
 - The Council's framework of governance, risk management and management control are considered to be 'Limited'.
- 3 Where internal audit work identified areas where management controls could be improved or where systems and laid down procedures were not fully followed, corrective actions and a timescale for improvement were agreed with the responsible managers.
- 4 It is positive to note that whilst our annual assurance opinion on the Council's framework of governance, risk and control over the last three years has been limited the direction of travel has demonstrably improved which is evident in the assurance outcomes at an individual audit assignment level (see graphical representation below). This positive trajectory has continued from outcomes of our 2022-23 work.

2022/23:



**None of our audit reviews culminated in a 'No Assurance' opinion*

Prior Years:



Key implications

Comments of the Chief Finance Officer

The Annual Report & Opinion provides the Council an important insight into areas of risk for the Council where its key processes are not functioning effectively, and their improvement must be prioritised.

For the 'Limited Assurance' audits, in most cases the Council was aware of the need to rapidly improve and has already put in place action plans to do so. Although it is disappointing that the overall assurance opinion remains 'Limited', it is reassuring to note that the number of 'Limited' opinion audits has reduced to 50% (from 80% in 2021/22) and for the second year running there are no 'No Assurance' audits.

Improvement so far has necessarily been targeted in key areas, particularly including (but not limited to) Accounts Payable, Accounts Receivable and Savings Realisation and must now turn to wider aspects of governance. A recently launched Management Restructure consultation will make absolutely clear the accountability for these areas and where possible increase the capacity to focus on them. However, the Council is operating with significantly less resource following the delivery of £5.4m of unavoidable savings over a 3-year period, and so is forced to prioritise and make difficult choices on where to focus attention.

Officers will update Audit & Scrutiny Committee on progress in addressing management actions through established mechanisms.

Comments of the Head of Legal Services

There are no direct legal implications of the report. The Accounts and Audit Regulations (England) 2015 require that the findings of the audit review be considered by Council or one of its committees. The Audit and Scrutiny Committee is the designated committee for this purpose.

The Council has set out in the annual governance statement how it plans to address any areas for improvement.

Equality

There are no equality implications associated within this report.

Climate change

There are no environmental / sustainability implications associated with this report.

Appendices

Appendix 'A' – Internal Audit Annual Report & Opinion 2022/23

Background papers

None.



**Southern Internal
Audit Partnership**

Assurance through excellence
and innovation

TANDRIDGE DISTRICT COUNCIL

Annual Internal Audit Report & Opinion 2022-2023

Prepared by: Neil Pitman, Head of Partnership

September 2023

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1. Role of Internal Audit

The Council is required by the Accounts and Audit (England) Regulations 2015, to

‘undertake an effective internal audit to evaluate the effectiveness of their risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.’

In fulfilling this requirement, the Council should have regard to the Public Sector Internal Audit Standards (PSIAS), as the internal audit standards set for local government. In addition, the Statement on the Role of the Head of Internal Audit in Public Service Organisations issued by CIPFA sets out best practice and should be used to assess arrangements to drive up audit quality and governance arrangements.

The role of internal audit is best summarised through its definition within the Standards, as an:

‘Independent, objective assurance and consulting activity designed to add value and improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes’.

The Council is responsible for establishing and maintaining appropriate risk management processes, control systems, accounting records and governance arrangements. Internal audit plays a vital role in advising the Council that these arrangements are in place and operating effectively.

The Council’s response to internal audit activity should lead to the strengthening of the control environment and, therefore, contribute to the achievement of the organisations’ objectives.



2. Internal Audit Approach

To enable effective outcomes, internal audit provides a combination of assurance and consulting activities. Assurance work involves assessing how well the systems and processes are designed and working, with consulting activities available to help to improve those systems and processes where necessary. A full range of internal audit services is provided in forming the annual opinion.

As the Chief Internal Auditor, I review the approach to each audit, considering the following key points:

- Level of assurance required.
- Significance of the objectives under review to the organisations' success.
- Risks inherent in the achievement of objectives.
- Level of confidence required that controls are well designed and operating as intended.

All formal internal audit assignments will result in a published report. The primary purpose of the audit report is to provide an independent and objective opinion to the Council on the framework of internal control, risk management and governance in operation and to stimulate improvement.



The Southern Internal Audit Partnership (SIAP) maintain an agile approach to audit, seeking to maximise efficiencies and effectiveness in balancing the time and resource commitments of our clients, with the necessity to provide comprehensive, compliant and value adding assurance.

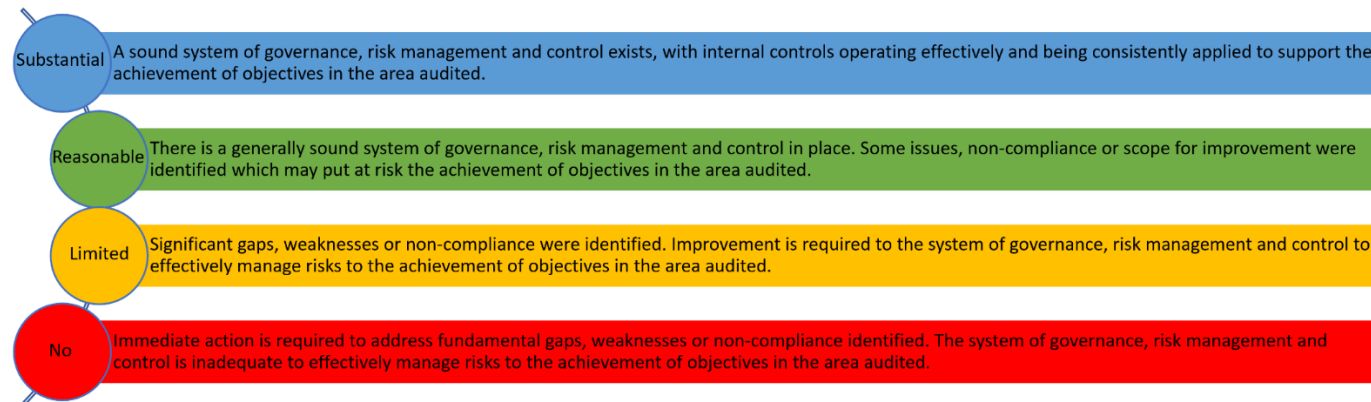
Working practices have been reviewed, modified and agreed with all partners and we have sought to optimise the use of virtual technologies to communicate with key contacts and in completion of our fieldwork. However, the need for site visits to complete elements of testing continues to be assessed and agreed on a case-by-case basis.

3. Internal Audit Coverage

The annual internal audit plan was prepared to take account of the characteristics and relative risks of the Council activities and to support the preparation of the Annual Governance Statement. Work has been planned and performed to obtain sufficient evidence to provide reasonable assurance that the internal control system is operating effectively.

The 2022-23 internal audit plan was considered by the Audit & Scrutiny Committee in April 2022. It was informed by internal audit's own assessment of risk and materiality in addition to consultation with management to ensure it aligned to key risks facing the organisation. The plan has remained fluid throughout the year to maintain an effective focus and ensure that it continues to provide assurance, as required, over new or emerging challenges and risks that management need to consider, manage, and mitigate. Changes made to the plan were agreed with the Management Team and reported in detail to the Audit & Scrutiny Committee in the internal audit progress reports which were reviewed at each meeting.

Internal audit reviews culminate in an opinion on the assurance that can be placed on the effectiveness of the framework of risk management, control and governance designed to support the achievement of management objectives of the service area under review. The assurance opinions are categorised as follows:



4. Internal Audit Opinion

As Chief Internal Auditor, I am responsible for the delivery of an annual audit opinion and report that can be used by the Council to inform their annual governance statement. The annual opinion concludes on the overall adequacy and effectiveness of the organisations' framework of governance, risk management and control.

In giving this opinion, assurance can never be absolute and therefore, only reasonable assurance can be provided that there are no major weaknesses in the processes reviewed. In assessing the level of assurance to be given, I have based my opinion on:

- written reports on all internal audit work completed during the course of the year (assurance & consultancy);
- results of any follow up exercises undertaken in respect of previous years' internal audit work;
- the results of work of other review bodies where appropriate;
- the extent of resources available to deliver the internal audit work;
- the quality and performance of the internal audit service and the extent of compliance with the Standards; and
- the proportion of the Council's audit need that has been covered within the period.

We enjoy an open and honest working relationship with the Council. Our planning discussions and risk-based approach to internal audit ensure that the internal audit plan includes areas of significance raised by management to ensure that ongoing organisational improvements can be achieved. I feel that the maturity of this relationship and the Council's effective use of internal audit has assisted in identifying and putting in place action to mitigate weaknesses impacting on organisational governance, risk and control over the 2022-23 financial year.

Annual Internal Audit Opinion 2022-23

I am satisfied that sufficient assurance work has been carried out to allow me to form a reasonable conclusion on the adequacy and effectiveness of the internal control environment.

In my opinion frameworks of governance, risk management and management control are **limited**.

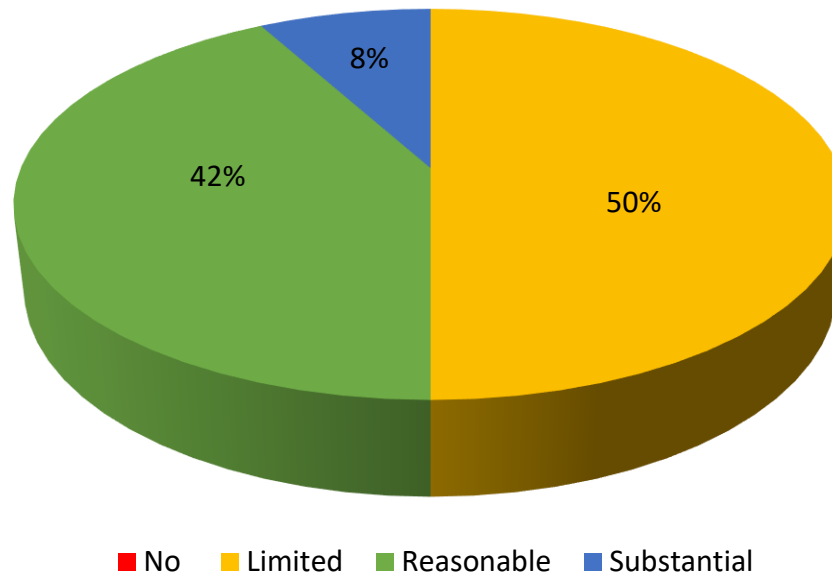
Where weaknesses have been identified through internal audit review, we have worked with management to agree appropriate corrective actions and a timescale for improvement.

5. Governance, Risk Management & Control – Overview & Key Observations

Assurance opinions for 2022-23 reviews

The findings from our reviews have been reported to the Audit & Scrutiny Committee in full throughout the year and a summary of the assurance opinions is outlined below.

Assurance Opinions



**None of our audit reviews culminated in a 'No Assurance' opinion*

As at the time of reporting, two audit reviews remains in progress (Operational Services and Follow Up – Building Control). The outcome of these reviews will be reported in our next progress report to the Audit & Scrutiny Committee and incorporated in the annual opinion for 2023-24.

Governance

Governance arrangements are considered during the planning and scoping of each review and in most cases, the scope of our work includes an overview of:

- the governance structure in place, including respective roles, responsibilities and reporting arrangements
- relevant policies and procedures to ensure that they are in line with requirements, regularly reviewed, approved and appropriately publicised and accessible to officers and staff.

In addition, during 2022-23 we undertook a review of Savings Realisation Governance, which concluded with a substantial assurance opinion and the Annual Governance Statement, which concluded with a limited assurance opinion.

The audit of the Annual Governance Statement sought to provide assurance that the Annual Governance Statement for the Council complied with its code of governance and met Regulation 6 of the Accounts and Audit Regulations 2015, the Accounts and Audit (Amendment) Regulations 2021, and relevant CIPFA Guidance.

It was positive to note that the 2021-22 Annual Governance Statement is supported by a Local Code of Corporate Governance, declarations of assurance by Heads of Service and Senior Managers, and, also, a self-assessment against CIPFAs 7 Principles of Good Governance, none of which were present in the 2020-21 Annual Governance Statement.

The 2021-22 Annual Governance Statement was not published by the required deadline set and no statement was published on the Council's website covering the reason for the delay as required by the Accounts and Audit (Amendment) Regulations 2021, section 10.2a.

A key element of CIPFA guidance on Annual Governance Statements is that they provide an evaluation of the system of internal control. However, although the Council's 2021-22 Annual Governance Statement references a significant accounting error and a 'Limited' Internal Audit opinion, the Conclusion section states "satisfactory governance exists" without providing an evaluation of how this conclusion was reached.

A Corporate Improvement Plan which included all action plans carried forward from the 2020-21 Annual Governance Statement was maintained with updates sought directly from Heads of Service and reported to the Audit & Scrutiny Committee on a regular basis. However, the action plan table in the 2021-22 Annual Governance Statement contains completed actions with no explanation as to how they were completed, and updates reflect progress at the time of publication rather than at the end of the 2021-22 governance period. We were advised that no new action plans for improvement were identified.

Risk management

We undertook a review of Risk Management as part of the 2022/23 Internal Audit Plan which concluded with a limited assurance opinion.

Positively a corporate risk register was found to be maintained, along with risk registers for each Policy Committee. Since the Head of Policy and Communications took over responsibility for risk management in July 2022, the risk registers have been reviewed and updated. Our review of the corporate and committee risk registers confirmed that all risks had been assigned an owner and had been evaluated and scored in line with the Risk Management Strategy.

Review of the Risk Management Strategy highlighted that some roles and responsibilities listed included groups and posts that have been superseded by the restructure at the Council and others where accountabilities were not clear. Additionally, there was no link within the strategy between the Council's documented risk appetite and the scoring and RAG rating methodologies, and no guidance on how the RAG rating/score should determine how the risk is managed.

Whilst all risks recorded within the risk registers had mitigations assigned, we found that in approximately half, the mitigation was a proposed action, rather than an established control, therefore, it was unclear if the reported risk score was the position at the time or reflective of when the action is implemented (it should be acknowledged that there were pockets of good practice demonstrable within individual projects including the FTP, however, this is not reflective of the wider corporate approach). Testing of a sample of three project risk registers also found that there was no consistency of scoring or RAG rating across the three, which could impair the comparison of risk registers and subsequent escalation to committee / corporate risk registers.

Whilst it is understood that some generic training has been provided (January 2021) there is no corporate training available for existing or new risk owners nor anything that will help further embed risk management within the organisation.

The Risk Management Strategy includes the requirement for risk registers at a 'Departmental Level', however, it was explained by the Head of Policy and Communications that departmental risk registers are not currently being maintained.

Our review of Policy Committee and Strategy and Resource Committee meetings confirmed that committee risk registers had not been presented since June 2022, consequently Committees have been unable to discharge the responsibilities in accordance with the Risk Management Strategy. Additionally, it is not clear how the Audit and Scrutiny Committee meet their obligations within the Risk Management Strategy to "Review effectiveness of implementation of risk management strategy by the policy committees and senior management."

It is important to note that the Future Tandridge Programme risk register was not incorporated as part of this audit as this was reviewed as part of the Savings Realisation Framework audit carried out earlier in the year, which resulted in a substantial assurance opinion. The good practice adopted in the articulation, reporting and management of risks within the FTP would aid as good practice principles for application across the wider organisation.

Control

Internal audit work included in the 2022-23 internal audit plan touched on areas where there was found to be a generally sound control environment in place that were working effectively to support the delivery of corporate objectives. However, there continues to be areas of challenge to the organisations control environment.

We generally found officers and staff to be aware of the importance of effective control frameworks and compliance, and open to our suggestions for improvement or enhancements where needed. Management actions agreed as a result of each review are monitored to completion to ensure that the identified risks and issues are addressed. However, there remains a backlog of management actions that are now overdue for implementation.

The key areas of challenge identified or confirmed through our work are outlined below:

Health and Safety (DRAFT) (Limited Assurance)

The purpose of this audit was to ensure that arrangements for health and safety across the Council were appropriate to manage associated risks and to keep employees, service users and the general public safe. A prior internal audit review of Health & Safety issued in August 2021 concluded in a 'no assurance' opinion.

There is a Health and Safety Committee in place with documented terms of reference setting out membership, frequency of meetings and responsibilities. However, we found that there was no evidence of reporting to the Extended Management Team during 2022/23 or an annual report presented to the Audit & Scrutiny Committee.

A new Health and Safety SharePoint folder accessible to all council staff has now been set up to ensure availability of key documents to all staff, however, it was noted that not all key documentation was retained and for those that were evident (Health & Safety Policy Statement, Health & Safety Procedures Manual) they were not up to date or reflective of changes in organisational structures and responsibilities.

A contract had been drawn up for the provision of a competent person from ETS Health and Safety Ltd since our last audit review, however, this contract expired in March 2022 and although the consultant has continued to provide health and safety services to the Council there is no contract in place setting out expectations. It is acknowledged that the Council have opted to recruit a Health & Safety Officer (to be shared with a neighbouring authority), however, this post had not been appointed to at the time of the audit.

There is no central list of all risk assessments held across the Council (with a large number held separately by the Depot). Our review of a sample of risk assessments highlighted some duplication, lack of ownership and no facility for the competent person to evidence their approval. Additionally, half of the risk assessments were over a year old with no evidence of annual review in line with Health and Safety Procedure EM1.

Training records are maintained on iTrent, with automatic reminder emails generated when mandatory elements are required to be repeated, however, reports are not currently run or reported to monitor completion statistics for mandatory training. A training matrix to identify health and safety training requirements across the Council was partially completed following the previous review of this area. However, it remains incomplete so cannot be relied upon to identify and plan training required.

IT Application Management - Orchard (Limited Assurance)

It was positive to note that there are clear roles and responsibilities to support the management and support of the Orchard system and that appropriate training had been received by key personnel. Additionally, whilst in draft form at the time of the audit, a comprehensive backup policy has been produced and documented for the Council's systems and data, including Orchard.

Testing on a sample of requests submitted by the Council to the supplier identified that 35% were resolved outside the resolution times agreed in the SLA. There is no process in place to monitor the supplier's compliance with the service level agreement (SLA).

New starter documentation for Orchard is available on the IT SharePoint site but does not include signoff, owner and version control. No movers or leavers processes exist for Orchard at the time of the audit. Additionally, System administrator access to Orchard is not subject to a formal approval process.

Orchard application updates and patches have not been applied in line with their release dates. At the time of the audit, no formal and documented policy was in place for the patching of the Orchard server infrastructure.

The Orchard server infrastructure has not been subjected to frequent and regular patching in accordance with Microsoft's patch release schedule. The Orchard infrastructure is run on Windows 2012 R2 operating system which runs out of support in October 2023. At the time of the audit (May 2023) dates to migrate the Orchard infrastructure to Windows Server 2016 had not been agreed.

At the time of the audit there was no comprehensive and tested disaster recovery plan in place for Orchard.

Payroll (DRAFT) (Limited Assurance)

The Council have contracted with Midland HR (MHR) to provide their payroll administration services, the Council's HR service are responsible for setting up new officers within the establishment and for making any adjustments, whereas MHR are hosts for the payroll system, and are responsible for processing that information and making payroll payments on behalf of the Council. Currently, there are no policies or procedures in place which document the end-to-end process of Council related payroll administration activities.

Testing provided positive assurance in respect of BACs payment processes, administration of leavers, role changes, and overtime payments.

Review of a sample of new starter records highlighted that the approval to appoint form is not routinely used for all posts. We also found an example where approval was recorded for a fixed term contract but the contract type on iTrent was recorded as permanent.

There was no periodic reconciliation of the establishment, to ensure that those on the payroll are current employees of the authority.

The Council's Anti-Fraud Strategy document sets out that the council has identified payroll processing as an area which could be particularly vulnerable to fraud. However, HR officers advised that they have not received fraud prevention training. In addition, officers were unable to provide evidence that fraud risk associated with payroll has been assessed or managed.

Main Accounting (DRAFT) (Limited Assurance)

This audit sought to review the reliability and integrity of information presented within the Council's general ledger (Agresso) which is used in preparing the Council's financial statements.

It was positive to note that sample testing of transactions recorded in the main accounting system across various transaction types could be traced back to source.

It was however, noted that the reconciliation of bank accounts to the general ledger were not completed on a monthly basis. Most recently April, May, and June (2023) were all undertaken in July 2023, and since then no further reconciliation has taken place (at the time of reporting (September 2023)). We were advised that this is because the process of bank reconciliation was being reviewed and updated/simplified.

Additionally, the bank reconciliation process was found to be convoluted, and based on an historic template and descriptions did not always bare relevance to the figures recorded. A number of entries within the bank reconciliation could not be explained or adequately substantiated at the time of our review, impairing our ability to adequately verify the figures used to balance bank accounts with the ledger.

At the time of our review, with the exception of year-end guidance issued to budget holders, there were no up to date documented procedures or practice guidance to support day-to day expectations for finance staff in processing virements, journals, setting up account codes etc.

Management actions

Where our work identified risks that we considered fell outside the parameters acceptable to the Council, we agreed appropriate corrective actions and a timescale for improvement with the responsible managers. Progress is reported to the Audit & Scrutiny Committee throughout the year through the quarterly internal audit progress reports. There remains a backlog of management actions that are now overdue for implementation.

6. Quality Assurance and Improvement

The Standards require the Head of the Southern Internal Audit Partnership to develop and maintain a Quality Assurance and Improvement Programme (QAIP) to enable the internal audit service to be assessed against the Standards and the Local Government Application Note (LGAN) for conformance.

The QAIP must include provision for both internal and external assessments: internal assessments are both on-going and periodical and external assessment must be undertaken at least once every five years. In addition to evaluating compliance with the Standards, the QAIP also assesses the efficiency and effectiveness of the internal audit activity, identifying areas for improvement.

An 'External Quality Assessment' of the Southern Internal Audit Partnership was undertaken by the Institute of Internal Auditors (IIA) in September 2020.

In considering all sources of evidence the external assessment team concluded:

'The mandatory elements of the IPPF include the Definition of Internal Auditing, Code of Ethics, Core Principles and International Standards. There are 64 fundamental principles to achieve with 118 points of recommended practice. We assess against the principles. It is our view that the Southern Internal Audit Partnership conforms to all 64 of these principles. We have also reviewed SIAP conformance with the Public Sector Internal Audit Standards (PSIAS) and Local Government Application Note (LGAN). We are pleased to report that SIAP conform with all relevant, associated elements.'

7. Disclosure of Non-Conformance

In accordance with Public Sector Internal Audit Standard 1312 [External Assessments], I can confirm through endorsement from the Institute of Internal Auditors that:

‘the Southern Internal Audit Partnership conforms to the Definition of Internal Auditing; the Code of Ethics; and the Standards’.

There are no disclosures of Non-Conformance to report.

8. Quality Control

Our aim is to provide a service that remains responsive to the needs of the Council and maintains consistently high standards. In complementing the QAIP this was achieved in 2022-23 through the following internal processes:

- On-going liaison with management to ascertain the risk management, control and governance arrangements, key to corporate success.
- On-going development of a constructive working relationship with the External Auditors to maintain a cooperative assurance approach.
- A tailored audit approach using a defined methodology and assignment control documentation.
- Review and quality control of all internal audit work by professional qualified senior staff members.
- An internal quality assessment against the IPPF, PSIAS & LGAN.

9. Internal Audit Performance

The following performance indicators are maintained to monitor effective service delivery:

Performance Indicator	Target	Actual
Percentage of internal audit plan delivered (to draft report)	95%	88%
Positive customer survey response		
● Tandridge District Council	90%	99%
● SIAP – all Partners	90%	99%
Public Sector Internal Audit Standards	Compliant	Compliant

Customer satisfaction is an assessment of responses to questionnaires issued to a wide range of stakeholders including members, senior officers and key contacts involved in the audit process (survey date April 2023).

10. Acknowledgement

I would like to take this opportunity to thank all those staff throughout the Council with whom we have made contact in the year. Our relationship has been positive, and management were responsive to the comments we made both informally and through our formal reporting.

Neil Pitman
Head of Southern Internal Audit Partnership

Summary of Audit Reviews Completed 2022-23

Substantial A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.

- Savings Realisation Governance

Reasonable There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.

- Environmental Health and Licensing
- Treasury Management
- Accounts Payable
- Accounts Receivable & Debt Management (draft)
- Disabled Facility Grants

Limited Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.

- IT Application Management
- Annual Governance Statement (draft)
- Health and Safety (draft)
- Payroll (draft)
- Risk Management
- Main Accounting (draft)

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Review of the Council's Draft Annual Governance Statement 2022/23

Audit & Scrutiny Committee Tuesday, 26 September 2023

Report of: Head of Legal Services & Monitoring Officer

Purpose: For decision

Publication status: Unrestricted

Wards affected: All

Executive summary:

To provide an opportunity for the Committee to consider the Council's Draft Annual Governance Statement for 2022/23 before it is brought back to Committee for formal approval.

The final version will then go forward to the Leader and Chief Executive for signature.

This report supports the Council's priority of: Building a better Council

Recommendation to Committee:

To note the contents of the report and make any comments to the draft Annual Governance Statement 2022-23 (Appendix A).

Reason for recommendation:

The Accounts & Audit (England) Regulations 2015 require that the Council present its audited Statement of Accounts along with its Annual Governance Statement ('AGS') for approval annually. Ordinarily, the deadline for this would be the 31st July. This is delegated to this Committee under its terms of reference in the Council's Constitution. For 2022/23, this deadline has been extended to the 30th September 2023 due to issues being experienced in the local authority audit sector. The Council (along with a significant number of other local authorities) will not meet the deadline for approval of its 2022/23 final accounts due to the impact of the local authority audit backlog. The draft 2022/23 accounts will be circulated to Members outside of this Committee meeting for information and consideration when complete. In the meantime, it is good practice to submit a draft AGS by the

deadline. It is the intention that both the Accounts and the AGS will be brought to future meetings for formal approval following the completion of the external audit.

Introduction and background

- 1 The CIPFA/SOLACE framework 'Delivering Good Governance in Local Government' urges local authorities to review the effectiveness of their existing governance arrangements against their Local Code of Corporate Governance and prepare a governance statement in order to report publicly on the extent to which they comply with their own code on an annual basis, including how they have monitored the effectiveness of their governance arrangements in the year, and on any planned changes for the coming period.
- 2 The Annual Governance Statement ('AGS') should assure the residents of Tandridge that the Council operates in accordance with the law and has due regard to proper standards of behaviour and that it safeguards the public purse. The draft AGS 2022-23 at Appendix A is being presented here for comment before final approval by this Committee in November 2023.
- 3 The format of the AGS to a large extent is dictated by the Chartered Institute of Public Finance and Accountancy (CIPFA)/Society of Local Authority Chief Executives (SOLACE) framework 'Delivering Good Governance in Local Government'.
- 4 An AGS should be public facing. Guidance issued by CIPFA says it should be high level, strategic, meaningful and brief. It should be written in an open and readable style. As part of this year's review, several references to the Council's respective webpages have been included in an attempt to shorten the statement.
- 5 The AGS must be published alongside the Statement of Accounts and should reflect the governance in the year just concluded. The AGS is normally prepared alongside the timeline for producing the Statement of Accounts. While the Council's Accounts for 2022/23 are delayed, our External Auditors nevertheless need to see an agreed version of an AGS during the preparation of their assessment.
- 6 In terms of overall corporate governance, it is the Head of Legal's opinion that with the information she has received to date the overall governance arrangements of the Council are sound. The AGS is informed by the self-assessment of compliance against the principles of good governance by the Extended Management Team and a review and consideration by Statutory Officers. Input from internal audit and external audit is still outstanding.
- 7 It should be noted that following the Audit Report on the 2021/22 AGS, the draft AGS has been enhanced for 2022/23 to provide greater detail on how the Council ensures its governance arrangements in place are appropriate and adequate and are functioning effectively. Also, the Local Code of Corporate Governance ('the Code') has been updated and strengthened in places. A separate report on the Code is also being presented to this September Committee.

Key implications

Comments of the Chief Finance Officer

There are no direct financial implications arising from this report. The Annual Governance Statement is a key requirement of the final published Financial Statements. It is therefore vital that we have a relevant statement, signed off by the Leader and Chief Executive that supports the standards of good governance within the Council.

Comments of the Head of Legal Services

The Accounts and Audit Regulations 2015 require councils to undertake an annual review of their governance. The Regulations require that an Annual Governance Statement, prepared to fulfil this requirement, should form part of the Council's Statement of Accounts. The Regulations also state that the Annual Governance Statement should be prepared in accordance with proper practices. Compliance with the CIPFA guidance fulfils this requirement. The format of the Draft AGS reflects the good practice guidance from CIPFA.

Equality

Under section 149 of the Equality Act 2010, the 'general duty' on public authorities is set out as follows:

A public authority must, in the exercise of its functions, have due regard to the need to:

- (a) eliminate discrimination, harassment, victimisation and any other conduct that is prohibited by or under this Act;
- (b) advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it; and
- (c) foster good relations between persons who share a relevant protected characteristic and persons who do not share it.

The public-sector equality duty requires the Council to consider how it can positively contribute to the advancement of equality and good relations and demonstrate that it is paying 'due regard' in its decision making in the design of policies and in the delivery of services.

The Code does not impact directly on this duty but requires that any activity carried out under the Code complies with the relevant equality policies.

Climate change

There are no climate change implications arising directly from the proposed policy.

Appendices

Appendix A – Draft Annual Governance Statement

Background papers

None.

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Annual Governance Statement 2022-2023



Message from the Leader of the Council and the Chief Executive

We both recognise the importance of having good management, effective processes and other appropriate controls in place to enable the Council to deliver services and achieve the best possible outcomes for the residents of Tandridge.

The Council has been managing increasing demand on its services with significant reductions in funding over the last few years making the need for good governance paramount. Given the economic situation during the year brought on by the cost-of-living increase as well as supply chain issues from Brexit and the war in Ukraine, the Council is exposed to unprecedented challenges.

Notwithstanding these challenges, the Council must continue to ensure transparency, accountability, and effective governance. While it is recognised that there have been changes to delivery of some frontline services due to the skills shortages and the Future Tandridge Programme, we are confident that for the most part, during 2022-2023, the controls and governance framework has been maintained.

The Council's supports good service delivery and wants to provide the public with confidence in its services. The Council has a complaint structure in place that investigates instances, when service provision has not met expectation, without creating a blame culture that stifles innovation and undermines service delivery.

This Annual Governance Statement provides the opportunity for an honest reflection on whether our governance arrangements are fit for purpose. We will continue to enhance our governance arrangements as recommended in the Action Plan that underpins this Statement. We are satisfied that these steps will address the need for improvements that were identified and will be implemented during 2023/24 and beyond.

Signed on behalf of Tandridge District Council

INSERT SIGNATURE

Leader of the Council

Date:

INSERT SIGNATURE

Chief Executive

Date:

1. Introduction

- 1.1 The Council is responsible for ensuring its business is conducted in accordance with the law and proper standards, that public money is safeguarded and properly accounted for and used economically, efficiently and effectively. The Council also has a duty under the Local Government Act 1999 to make arrangements to secure continuous improvement in the way in which its functions are exercised, having regard to the above.
- 1.2 The Council operates in a complex and constantly evolving financial, policy and legislative environment. The role, responsibilities and funding models of local government continue to be in a period of rapid transition. The Council continues to progress the delivery of its ambitious transformation programme, **the Future Tandridge Programme**, with officers and councillors engaged in working towards the realisation of the vision.
- 1.3 The changes taking place present both opportunities and challenges. The Council must continue to engage in a broad programme of innovation and service redesign work so it can maintain services for residents which are efficient, effective and deliver value for money using available resources. This document explains the governance mechanisms in place during 2022/2023 to ensure appropriate oversight of this work.
- 1.4 The structure of this AGS has been prepared with reference to themes from key elements of the structures and processes outlined in the Chartered Institute of Public Finance and Accountancy's (CIPFA) Delivering Good Governance In Local Government Framework (which is the most up to date guidance in this area) and the Council's Code of Corporate Governance (**the Code**) which has at its heart the following core principles:
- Behaving with integrity, demonstrating strong commitment to ethical values and respecting the rule of law.
 - Ensuring openness and comprehensive stakeholder engagement.
 - Defining outcomes in terms of sustainable economic, social and environmental benefits.
 - Determining the interventions necessary to optimise the achievement of the intended outcomes.
 - Developing the entity's capacity, including the capability of its leadership and the individuals within it.
 - Managing risks and performance through robust internal control and strong public financial management.
 - Implementing good practices in transparency, reporting and audit to deliver effective accountability.
- 1.5 This is a document that describes how well the Council's governance system has functioned during the year ended 31 March 2023 and sets out areas for development for the year ahead.

2. The Code of Governance

- 2.1 The Code of Corporate Governance (add hyperlink) is a key governance instrument which acts as a reference point for the expectations and rules about, for example, who in the Council can make decisions and about which issues. Some of the processes are required by law, while others are a matter for the Council to choose.
- 2.2 The Code is reviewed annually to ensure it remains consistent with the principles of the Chartered Institute of Public Finance and Accountancy and the Society of Local Authority Chief Executives and Senior Managers (CIPFA/SOLACE) joint framework for delivering good governance in local government.
- 2.3 This statement explains how the Council has complied with the Code, including how the effectiveness of arrangements has been monitored. It also meets the requirements of regulation 6 (1) of the Accounts and Audit (England and Wales) Regulations 2015, which requires all relevant bodies to prepare an annual governance statement.

3. Acknowledgement of responsibility

- 3.1 The Council recognises there are areas where it wishes to enhance its arrangements to ensure that it continues to do the right things, in the right way, in line with its values and to consider significant challenges.
- 3.2 The Council is currently aware of further issues that could also affect its financial position such as, but not limited to, exceptional inflationary pressures, planning appeals, appeals against housing/homeless decisions, business rates appeals, enforcement and other matters.
- 3.3 The 2021/2022 Annual Governance Statement highlighted several issues, with a commitment to monitor them during the course of 2022/2023. Progress against these issues has been reviewed during the year through the Council's normal systems of governance, risk and control. In addition to these systems, an AGS Action Plan was compiled, listing all the action points flowing from the 2021/2022 AGS. The Head of Legal & Monitoring Officer provided reminders to EMT regarding completion of the points in the Action Plan. These Action Plans are included in the Appendices to this Statement.
- 3.4 The Council continues to be impacted in the aftermath of the COVID-19 pandemic, however the Council has maintained all its front-line services to residents and customers throughout. There is no doubt that the Covid-19 crisis and its aftermath is likely to have a lasting impact on income levels, resulting from fundamental changes in social movements, behaviours and preferences. It could remain difficult for councils to

reduce their spending back to pre-crisis levels and income streams will not necessarily bounce back quickly, especially given the new challenges brought about by the local and national economy being in recession.

- 3.5 The war in Ukraine continues to place significant pressure on the economy, which has a knock-on effect on end-use consumers, (our residents) who are finding it increasingly difficult to make ends meet. The pressures on all local authorities to provide ever-increasing levels of assistance to residents, inevitably impacts our Housing, and Revenue & Benefits Teams. The Council also continues to provide support to our refugee contingent in the district, through the Homes for Ukraine project.

4. Corporate governance

- 4.1 Corporate governance is the term used to describe the system by which local authorities direct and control their functions and relate to their communities. The Code has undergone an extensive review for the 2022/2023 period and was presented with the Draft AGS for consideration to the Audit & Scrutiny Committee on 26 September 2023.

- 4.2 The Council recognises a crucial aspect in delivering good governance is the way that it is applied. The ethos of good governance cannot be achieved by structures, rules, and procedures alone. Effectively, good governance needs to be embedded within the Council and its culture and the need for and value of, good governance must be explicit.

- 4.3 One of the key elements of the Council's governance is its Constitution. The Council's Constitution records the rules and laws under which the Council operates, including the Financial Regulations. The Constitution is published on the Council's website here: www.tandridge.gov.uk/Your-council/Councillors-and-committees/How-the-Council-is-run.

- 4.4 In addition, there are a range of policies and procedures to direct and guide councillors and officers, as well as codes of conduct ([Councillor conduct - Tandridge District Council](#)) that set out standards of behaviour expected from councillors and officers. The Council's Financial Regulations and Contract Standing Orders were reviewed by the Strategy and Resources Committee on 29 June 2023 ([Agenda for Strategy & Resources Committee on Thursday, 29th June, 2023, 7.30 pm - Tandridge District Council \(moderngov.co.uk\)](#)).

- 4.5 Standing Orders in the Constitution ([How the Council is run - Tandridge District Council](#)) allow the Council to delegate decision making to committees, sub-committees, or officers and sets out the rules which apply to the running and operation of Council and committee meetings.

- 4.6 Another key element of the Council's governance is its Strategic Plan 2020-2021 to 2023-2024 ([Strategies and plans - Tandridge District Council](#)) which includes four objectives for:
- **Building a better Council** – making the Council financially sustainable and providing residents with the best possible services
 - **Creating the homes, infrastructure and environment we need** – both now and in the future.
 - **Supporting economic recovery in Tandridge** – from lockdown to growth that everyone benefits from.
 - **Becoming a greener, more sustainable District** – tackling climate change
- 4.7 A new plan will be developed for 2024-2028 which will set the direction for the Council and enable the Council to track progress against corporate objectives, as well as help services and teams understand the strategy and how their work directly impacts its success. The Corporate Plan ensures every level of the organisation is aligned around a shared purpose and officers understand their role in delivering services which meet the corporate objectives. The meetings take place monthly and are attended by service area representatives. Agendas and minutes are available for all Officers.
- 4.8 The Council also adopted new Values and Behaviours, these being: Taking Ownership, Committed and Supportive, Learning and Development and Positive and Flexible. These Values and Behaviours were developed with staff and form an integral part of the Appraisal system.
- 4.9 The Council has reviewed the way in which it engages with its officers. Staff Conference has evolved into a Staff Forum, which is aimed at providing a far more interactive method of engagement. A recognition agreement has also been concluded with UNISON. These new arrangements will encourage greater officer participation in matters of mutual interest, as well as enabling officers to feel they are an integral part of the Future Tandridge Programme. Staff Briefings are held monthly and are well-attended. In terms of providing induction and identifying the development needs of new statutory officers in relation to their strategic role within the Council, a handbook has been produced. The intention is to also produce something similar for newly appointed EMT members.
- 4.10 The Council has appointed the required statutory officers which includes the Head of Paid Service (Chief Executive), a Deputy Chief Executive, the Monitoring Officer (Head of Legal Services) and the Chief Finance Officer, also referred to as the Section 151 Officer. These officers try to meet at least six times a year. The AGS, IT governance, Committee reports and delegations are standing items the agenda. Agendas and minutes are kept.

- 4.11 All Heads of Service are members of The Extended Management Team (**EMT**) which meets once a week. This also includes those Heads of Service who hold a statutory officer role. EMT is responsible for identifying improvement actions and/or future planned developments in relation to key governance arrangements and continuous improvement.
- 4.12 The Council has appropriate policies and procedures relating to HR and these are available on the Council's intranet and are easily accessible.
- 4.13 The Council's Anti-Fraud, Bribery and Corruption Policy has been reviewed and will be presented to the Audit & Scrutiny Committee on 26 September 2023. The Policy and the Anti-Fraud Strategy can be accessed on our website here:
- 4.14 Independent and objective assurances are provided by Southern Internal Audit Partnership (SIAP) whose function as internal auditors, including the Chief Internal Auditor role, is designed to add value and improve the Council's operations. This in turn helps the Council accomplish its strategic ambitions by bringing a systematic, disciplined approach to evaluating and improving the effectiveness of the Council's risk management, internal control and governance processes.
- 4.15 The Council's internal audit arrangements are consistent with the CIPFA Statement on *the role of the Head of Internal Audit in public service organisations* (2019).
- 4.16 The Council proactively engages with residents and businesses to maintain the Council's reputation, gain understanding and support for the organisation's vision and objectives and keep customers informed about priorities, services and campaigns.
- 4.17 Progress against the existing Strategic Plan priorities and budgets has been monitored by EMT using a corporate action tracker. Many of these actions have now moved into business-as-usual work. A first draft of the new Corporate Plan will be shared with councillors. After this, a wider consultation will take place to invite all stakeholders to comment on the draft plan. The draft plan will be taken to the Strategy & Resources Committee in January 2024. Following the elections in May 2024 the plan will be reviewed and if necessary, revised before being formally adopted and launched.
- 4.18 The Council has arrangements in place to regularly monitor financial performance, service performance, the progress of key corporate

projects and to oversee the implementation of recommendations from internal audit reports. A noteworthy improvement in respect of Information Governance has been recorded during 2022/2023, with 11 out of 14 management actions being fully implemented, and 3 partially implemented.

- 4.19 In the Council's day-to-day operations, a framework of internal controls (eg authorisation, reconciliations, separation of duties, etc.) manages the risks of fraud or error and this framework is reviewed by internal audit. The Council has appropriate arrangements in place to deal with fraud and corruption risks and is committed to maintaining its vigilance to tackle fraud.
- 4.20 The Audit and Scrutiny Committee has continued to play a key role in obtaining the relevant assurances and in accordance with CIPFA guidance is independent of key decision makers and able to question and challenge the material before it. On 27th June 2023, the Audit & Scrutiny committee approved that an independent person be recruited to the committee to help ensure:
- Effective, independent assurance on the adequacy of the risk management framework.
 - Independent review of the Council's financial and non financial performance.
 - Independent challenge to and assurance over the Council's internal control framework and wider governance process.
 - Oversight of the financial reporting process..

The approval of this recruitment follows best practice established by the *Independent Review into the Oversight of Local Audit and the Transparency of Local Authority Financial Reporting*, by Sir Tony Redmond.

- 4.21 Significant and cross cutting service risks are amalgamated into the Corporate Risk Register, which is regularly presented to EMT and the Strategy and Resources Committee. Every report presented to committees, Full Council, working groups and delegated decision to officers is risk assessed. The Council's approach to risk management is to be further improved during 2023/2024.
- 4.22 Savings realisation is subject to particularly robust governance arrangements, with an internal audit in 2022/23 providing 'substantial' assurance over the arrangements This audit is to be repeated in 2023/24.
- 4.23 Partnership working is governed by agreements, protocols or memoranda of understanding relevant to the type of work or relationship involved. The Council's legal services and procurement team ensure all are fit for purpose and the Council's interests are protected.

- 4.24 The Council publishes its statutory Statement of Accounts on an annual basis, in compliance with the CIPFA Code of Practice on Local Authority Accounting. Delays in the external audit process mean the Council is unable to comply with statutory timescales for 2021/2022, however it has made the relevant disclosures to this effect on its website. Good progress is being made both in respect of the outstanding external audit of the 2020/2021 accounts and the production and publishing of the 2021/2022 accounts. The Council is far from isolated in these delays and they reflect a sector wide crisis in audit resourcing, as well local circumstances which led to the fundamental review of the Council's Finance function and subsequent restructure of the Finance team. The Statement of Accounts and external audit process incorporate the full requirements of best practice guidance in relation to corporate governance, risk management and internal control.
- 4.25 The Council is subject to independent audit by Deloitte and receives an Annual Audit Letter reporting on findings. The Council supplements this work with the Southern Internal Audit Partnership and ad hoc external peer reviews. The Audit and Scrutiny Committee undertakes the core functions as identified in CIPFA's *Audit Committees – Practical Guidance for Local Authorities*.
- 4.26 Information Governance and cyber security continued to be a key priority for the Council as officers are working differently and are totally reliant on technology to continue to deliver services effectively. Working at home presents a new set of challenges to be managed. Information Governance, cyber security and Data Protection training is delivered via a range of media, including briefing notes, workshops and E-tutorials.
- 4.27 The Information Governance Management Team meets quarterly to discuss and monitor compliance with corporate systems of internal control, cyber security and governance issues. The group includes the IT & Projects Delivery Manager, the Council's Monitoring Officer, the FOI and Deputy FOI Officers, Support Services Manager, the Data Protection Officer, the Deputy Data Protection Officer, the Head of Information Governance, Head of Policy and Communications and a Communications Specialist. Feedback is provided from Data Champions meetings. Overdue FOI requests are reported and work is ongoing to implement additional measures to reduce these.
- 4.28 The Freedom of Information Act (FOIA) and the Environmental Information Regulations (EIR) give rights of public access to information held by public authorities, including the Broads Authority. Considerable improvement has been made in relation to processes related to compliance with requests under the FOIA and EIR. However, further work with EMT is required to ensure that response to requests and complete internal reviews are improving.

- 4.29 The Council's Publication Scheme highlights the information it publishes, how it makes it available. The Council's commitment to protecting people's privacy and processing personal data in accordance with data protection legislation is set out on the Council webpage (<https://www.tandridge.gov.uk/Your-council/Freedom-of-information-and-data/Data-protection-and-freedom-of-information>).
- 4.30 The Council has an overarching **Corporate Business Continuity Plan** which provides critical information to enable the Council to continue operating during an unplanned significant event, including loss of premises, IT/telecommunications systems and utilities, national lockdown (eg pandemic) and major travel disruption. The plan relates to events that impact all or most of the Council's operations and that require immediate action. Measures to respond to other identified and predictable business risks (such as significant loss of income or key staff) are covered elsewhere, including within our risk registers and individual project plans.
- 4.31 The Council's Emergency Planning and Resilience Specialist oversees and monitors the Council's range of business continuity plans including **the Corporate Business Continuity Plan**. Work on this has taken place during 2023 at the Key Officer Forum.

5. The Council and how it operates

- 5.1 The Council operates a committee system of governance and comprises 42 councillors across 20 wards. Since May 2021 the Leader of the Council is Councillor Catherine Sayer, who is also Chair of Planning Policy Committee.
- 5.2 The Council sets out how it is run on its website, and detailed information is accessible to our residents, here: <https://www.tandridge.gov.uk/Your-council/Councillors-and-committees/How-the-Council-is-run>

6. CIPFA financial management code

- 6.1 In December 2019, CIPFA introduced its Financial Management Code (FM Code) to reflect exceptional financial circumstances faced by local authorities. Previous CIPFA work had revealed fundamental weaknesses in financial management at some councils (not in Tandridge), particularly in relation to organisations that may be unable to maintain services in the future. The FM Code is designed to support good practice in financial management and to assist local authorities in demonstrating their financial sustainability. Each local authority must demonstrate that the requirements of the FM Code are being satisfied. Demonstrating this compliance with the FM Code is a collective responsibility of councillors,

the Chief Finance Officer (S151) and their professional colleagues in the Finance team.

- 6.2 Local authorities have been required to apply the requirements of the FM Code with effect from 1 April 2020. CIPFA considered the implementation date of April 2020 should indicate the commencement of a shadow year and by 31 March 2021, local authorities should be able to demonstrate they are working towards full implementation of the code. The first full year of compliance with the FM Code was 2021/2022. The Code provides guidance for good and sustainable financial management in local authorities and offers assurance that authorities are managing resources effectively. The Council undertook an assessment of its compliance with the Code during 2021/22 and will look to refresh that assessment during 2023/24.
- 6.3 The Council's governance arrangements for budgeting, the accounts, financial decision making and compliance with codes of practice and legislation are in accordance with the financial management standards set out in the FM Code. No significant issues or concerns have been raised by internal or external audit. However, the Council has commissioned two bespoke external reviews to address its Financial Management capability, particularly a review by Grant Thornton and a further review by an independent financial expert, focused on the circumstances leading to a significant error in the Council's budgeting for pensions. These reviews led to several recommendations which were built into the Tandridge Finance Transformation Programme and the Future Tandridge Programme. Finance Fundamental Modules are provided on a rolling basis to new Councillors, by the Section 151 Officer and Senior Finance Business Partner.

7. Future Tandridge Programme

- 7.1 The original aims of the FTP are to transform the operating model for Tandridge, creating a smaller, more strategic, agile and responsive organisation with resources targeted at Council priorities and where need is greatest, underpinned by a more business-like approach to the way the Council operates.
- 7.2 These aims evolved as the transformation process unfolded and in March 2023, the Council's Strategy & Resources Committee noted that the Future Tandridge Programme and Service Reviews are the mechanism for delivering value for money, providing assurance that the Council as a whole and individual services, are designed to deliver priorities to an agreed quality within available funding. Full details of the new direction of the FTP are available here: <https://tandridge.moderngov.co.uk/mgChooseDocPack.aspx?ID=1339> and here (Minutes):

<https://tandridge.moderngov.co.uk/ieListDocuments.aspx?CIId=137&MIId=1356&Ver=4>

- 7.3 Overall, the Council has the required policies in place to support the delivery of services. However, a number of these functions overlap, such as disaster recovery, risk management, emergency planning and business continuity planning. There are also other significant statutory compliance arrangements the Council must follow that cover Human Resources, Legal and Financial functions. It is the case that for the Council to be fully compliant, large numbers of officers need to be aware of the correct processes and there needs to be capacity to deliver the associated administration. As a result of the FTP capacity issues are a concern. The implications of this will need to be monitored in 2023/2024.

8. Review of effectiveness

- 8.1 The Council has responsibility for conducting, at least annually, a review of the effectiveness of its governance framework including the system of internal control. The review of effectiveness is informed by:
- a) The work of the EMT which has responsibility for the development and maintenance of the governance environment. Confirmations have been obtained from each EMT member that reasonable steps have been taken to ensure compliance with established policies, procedures, laws and regulations. They have been asked to confirm that risk management is embedded in their service areas and ensure scrutiny of the annual managers' governance assurance responses (see b) below).
 - b) The Head of Legal conducts an annual self-assurance process for EMT members on their compliance with key governance issues across the seven core principles of good governance included in the Council's Code of Corporate Governance (see above). For 2022/23, the form was updated to include more detail. The following areas were covered:
 - Codes of Conduct.
 - Regulatory Compliance.
 - Whistleblowing.
 - Procurement.
 - HR Policies familiarity and Appraisals/1-1s/ Check-Ins
 - Project Management
 - Scheme of Delegation.
 - Business Continuity Plan.
 - Health & Safety.
 - Risk Management.
 - Anti-Fraud, Bribery and Corruption

- Records Management & Information Security.
- Compliance with the Council's Financial Regulations & Budgetary Control
- Complaints.

8.2 In August 2023, each member of the EMT completed the statement of assurance providing details as to the extent and quality of internal control arrangements operating within their service area during the previous year. An Action Plan to monitor these will be circulated to EMT and updated monthly.

8.3 An online training facility – Workrite - is in place for officers and there are certain training modules that have been categorised as mandatory – for example Safeguarding, Display Screen Equipment and Data Protection. Anti-fraud training has been added to this list and will be rolled out at the earliest.

8.4 The governance arrangements in place comply with the principles outlined in the Council's Code and can be regarded as fit for purpose. Areas for development have been identified in the Action Plan attached at **Appendix A**, and addressing these will further enhance the Council's governance arrangements.

9. Subsidiary company

9.1 The Council has three subsidiary companies Gryllus Holdings Ltd, Gryllus Property Ltd and Gryllus Housing. Gryllus Property was set up to manage a small number of out-of-district investment properties. Assurance on the proper running of the companies is provided by the Head of Legal Services and Monitoring Officer acting as company secretary, expert asset advice provided by the Asset Management Team and expert financial advice provided by the Commercial Finance team at Surrey County Council, through the Joint Working Agreement.

10. Statutory assurances

10.1 Head of Paid Service

As Chief Executive and the Head of Paid Service, I am responsible for the overall corporate and operational management of the Council. In yet another challenging year for the Council, I remain both impressed and proud of the way the organisation continues to deal with the significant and increasing service and economic pressures our services face, exacerbated by the growing cost of living crisis. I believe our governance arrangements are improving and are reviewed regularly to ensure they

support a more agile way of working. We have also made excellent progress in taking forward our transformation programme, the Future Tandridge Programme. This involves a series of service and cross cutting reviews designed to ensure our resources are targeted to where they will most positively impact on our residents.

Introducing a commissioning-based approach focused on continuous improvement to service delivery is a key priority going forward. This will include different and more effective ways in which council services can be delivered. One way of doing this is through working more closely with our east Surrey neighbours and there will be much more of this, as well as exploring other partnership opportunities, in 2023 and 2024.

As a leadership group, EMT is working more cohesively as a team. The Senior Leadership team has been strengthened by the appointment of a new Deputy Chief Executive with responsibility for front-line services. A new permanent Chief Planning Officer is also now in post to drive forward much needed improvements to the delivery of the planning service. We are now looking collectively at what we need to do organisationally to make Tandridge a council people want to work for. Instilling the values and behaviours we have all agreed to throughout the organisation will be a key priority for 2023. Investing in and nurturing talent and developing managers and staff is also a priority. We are currently putting together a Leadership and Team development programme to drive this forward.

The re-establishment of the Key Officer Forum is an important step towards strengthening the organisation and creating more resilience and capacity at middle management level. For managers and staff, setting clearer objectives, agreeing individual development plans and looking at ways in which we can reward good performance will also be a focus for 2023, starting with the introduction of service plans and appraisals from April. Investing in manager and staff development and nurturing talent is also a key priority.

Finally, the development of a new Corporate Plan will clarify our priorities and objectives for the next three to four years. This in turn will be linked to the budget setting process and inform service planning and appraisals.

I support the areas for improvement presented in this Annual Governance Statement.

10.2 Chief Finance and Section 151 Officer

As Section 151 Officer, I have responsibility to ensure the proper administration of the Council's affairs. Key elements of this are to make sure the Council's budget and reserves are robust and arrangements are in place to secure value for money.

The annual Budget and Medium-Term Financial Strategy (MTFS) is the Council's key General Fund financial planning document and sets out the

Council's strategic approach to the management of the General Fund including Council tax levels, capital funding and treasury management.

As S151 officer, I continue to assess risks to the financial stability of the Council, both externally and internally. External risks take the form of high inflation, increasing construction costs, high interest rates and volatile government funding. Internal factors include ensuring budget holder accountability is strong, contract management and procurement arrangements are suitable and the finance function is robust and provides adequate checks and balances across the organisation. I also assess the financial and governance implications of new partnerships and commercial arrangements that are becoming a more high profile part of the Council as it seeks to work more closely with other local government bodies, Health partners and community groups.

In addition, the organisation is taking steps to ensure a business partnering approach is adopted to demonstrate the finances of the Council are directed appropriately to its priorities. This approach is set out in a Finance Business Partnering Agreement but it is intended to roll the business partnering out to other services.

The projected gap between government funding and expected spend has necessitated the MTFs to be regularly reviewed and updated. Councillors have approved financial resilience measures which have stabilised the General Fund balance for this and future financial years, including a strategy to avoid the use of reserves and the adoption of a budgetary contingency as part of the annual budget process.

The 2022/2023 Budget report was taken to Council on 10 February 2022. The Budget Report is a formal report and is part of a continuum of professional advice and detailed work carried out with EMT and councillors. The Medium-Term Financial Strategy (MTFS) was approved as part of the same report and outlined how the budget would be delivered over the medium term.

I conclude the estimates for 2022/2023 were robust, the budget was lawful and levels of balances improved and would be adequate and reasonable in meeting the Council risks. The outturn variance was a small surplus of £111k / 1%.

Section 7 of this report sets out more detail on the Future Tandridge Programme, particularly how this has been adopted as the key mechanism for securing value for money in the delivery of services.

10.3 Monitoring Officer

As the Council's Monitoring Officer, I am required to report to the Council in any case where it appears that any proposal, decision, or omission by the authority has given rise to or is likely to or would give rise to any contravention of any enactment, rule of law or code of practice or

maladministration or injustice in accordance with Sections 5 and 5A of the Local Government and Housing Act 1989; (LGHA 89).

I am satisfied that the Council has robust processes for decision making, however, there remains a need to ensure that a broader range of considerations as highlighted in the Council's Local Code of Corporate Governance are considered in the development of policies, projects and when making decisions.

I also have no significant concerns regarding overall councillor conduct and there is now a positive relationship with Group Leaders that has helped to address any isolated issues that do arise. The Monitoring Officer also considers the Council has an effective Standards Committee in place.

The Member Code of Conduct was reviewed during 2020/2021 by the Standards Committee and updated, to address the areas of best practice identified by the committee on Standards in Public Life in its review of Local Government Ethical Standards. In particular, the Council adopted the Local Government Association's Model Code in the last municipal year. A further review will be considered by the Council early in the new municipal year.

Member Code of Conduct training has again been provided in the last year and there is considered to be good awareness of the requirements of the Code of Conduct. The Council has good procedures in place for review of both councillors and officers Register of Interests. There have been several complaints alleging a breach of the Member Code of Conduct during the past year and all of these have been dealt with in accordance with the Council's adopted procedures for handling such complaints.

10.4 Audit opinion 2022/2023

Delivery of the Council's Internal Audit is carried out by Southern Internal Audit Service (SIAP) and managed by the Chief Finance Officer and Section 151 Officer. By reviewing the Council's systems of internal control, risk management and governance in accordance with an approved Audit Plan, SIAP contribute to the Council's corporate governance.

SIAP operates to defined professional standards, ie the Public Sector Internal Audit Standards (PSIAS) and the Client Audit Manager reports to the Council's Strategic Director (Chief Finance Officer and Section 151 Officer) providing updates on internal audit progress and issues at regular liaison meetings.

Regular updates are presented to the Audit and Scrutiny Committee throughout the year which outline the key findings of the internal audit work undertaken during 2022/2023, including any areas of significant weakness in the internal control environment.

A list of all limited or no assurance reviews are listed in the 2022/2023 annual report and opinion that will be presented to the Audit & Scrutiny Committee in September 2023.

In each instance where it has been identified the control environment was not strong enough or was not complied with sufficiently to prevent risks to the organisation, SIAP has highlighted such issues through reporting to management who have developed management actions to further improve the system of control and compliance. All management actions are followed through to implementation and reported to the Audit and Scrutiny Committee.

The Head of Internal Audit provided a Limited opinion on the overall adequacy of and effectiveness of the Council's governance, risk and control framework and the extent to which the Council can rely on it to the Audit and Scrutiny Committee in September 2023.

This Internal Audit Opinion has been considered in the development of the Annual Governance Statement.

10.5 Delays in external audit

Over the last four years there has been an increasing national backlog in the external audit of councils' Statement of Accounts. This has been due to a shortage in capacity in the external audit market. The Council's Statement of Accounts for 2021/2022 is still to receive its Audit completion certificate. The Leader and Chief Executive have not therefore received the full assurance they could expect from the external audit process. The Department for Levelling Up Housing and Communities is looking to deliver a recovery plan which will address this national issue.

Our external auditors (Deloitte LLP) will issue their External Audit Report ISA260 report for 2021/2022 in due course. The external audit for 2021/2022 has commenced but will be delayed for the reasons set out above, particularly pressures on the external audit market. The report will be considered by the Audit and Scrutiny Committee as soon as possible. The document will summarise their key findings in relation to their external audit of the Council for 2021/2022 and will contain an opinion on the Council's financial statements, the control environment in place to support the production of timely and accurate financial statements and the Council's significant risk areas.

11. Communications

- 11.1 The Council works hard to raise awareness and understanding among stakeholders about objectives, policies and services, as well as to improve and encourage proactive engagement between the Council and its stakeholders. In addition, the Council aims to consult widely and inclusively, listen to feedback and use it to inform policies.
- 11.2 The Council uses a range of channels to communicate with residents, businesses and customers. These include the website, e-newsletters which provide the latest information about initiatives and services, community news and events and social media.
- 11.3 The [Leader of the Council](#) writes a monthly column for the CR3, CR6, RH8, RH9, TN16 series of magazines, as well as for the Tandridge Independent. The Leader of the Council column is published on the Council's webpage ([Leader of the Council column - Tandridge District Council](#)).
- 11.4 Throughout the Covid-19 pandemic, the Council played an active role in promoting and signposting residents and businesses to the government's package of guidance and support measures. This has evolved into providing information to support residents and business during the cost-of-living crisis.
- 11.5 A residents' survey is carried out every two years to ask residents for their views of the Council, its services and their local area. The last survey was carried out in 2023. The 2023 results were presented to the Audit & Scrutiny Committee on 26 September 2023.

12. IT strategy

- 12.1 The Council developed and approved an IT & Digital Strategy in June 2021. The overarching goal of the strategy is to improve service outcomes as well as reduce costs and to do this by making it easier for residents, partners and businesses to engage and transact with the Council.
- 12.2 The ambition is to provide efficient, cost-effective services 24/7 to a growing majority of the residents.
- 12.3 The digital aspirations were underpinned by three critical ambitions:
- Accelerating channel shift
 - ICT modernisation and resilience
 - Working smarter

- 12.4 A business case to develop the digital offering to residents and businesses has been agreed and the work programme underway. A review of the ICT estate will also be carried out, to provide insight on the best use of current technology and the benefits and cost of cloud migration. This work will be a key project within the Future Tandridge Programme.

13. Partnership

- 13.1 The Council continues to use partnership arrangements with other public bodies to deliver services. The Council remains committed to meeting the challenge of ensuring the appropriate governance arrangements are in place for each of the major partnerships that the Council has entered or will enter.

- 13.2 The Council has the following partnerships in place:

Environmental Health – Mole Valley District Council and Tandridge District Council have operated a shared Environmental Health and Licensing service to protect residents and support businesses since April 2017. Mole Valley operates as the host authority for the delivery of the service. Each Council retains its licensing and regulatory committees and sub-committees. The Environmental Health Partnership is run through an inter-authority agreement which includes details of the Principles of the Shared Service, governance and monitoring. The Joint Partnership Board meets quarterly.

Building Control – the Council hosts the Southern Building Control Partnership, which includes Reigate and Banstead Borough Council and Mole Valley District Council. The partnership is governed by an inter-authority agreement, which is currently under review. The Joint Partnership Board, on which the councils are represented by Councillors and Officers, meets at least three times a year to approve the partnership's budget, review income, performance and risk.

Internal Audit - the Southern Internal Audit Partnership meets regularly with EMT and the Chief Finance Officer (S151) All areas of performance, professional practice, and sharing best practice are discussed.

Finance function – in March 2021, the Strategy & Resources Committee approved the Joint Working Agreement with Surrey County Council for Tandridge's Finance Function. This was to address the issues of recruitment of a new S151 Officer and enhancing the resilience of the Finance team. At the heart of this Joint Agreement is the Tandridge Finance Transformation Programme (TFT). The arrangement is comprised of three phases concluded through a gateway process. Phase 1 was due diligence and completed in June,

phase 2 is the delivery of the TFT which was concluded in July 2022 and a follow up review one-year-on was provided to the Audit & Scrutiny Committee in June 2023.

Wellbeing Prescription

The Wellbeing Prescription team has been supporting both Tandridge and Reigate and Banstead residents since 2015. The team is commissioned by NHS Surrey Heartlands ICS to support residents in East Surrey to improve their health and Wellbeing. The Strategy & Resources Committee approved a one-year extension to the current contract till March 2024. During the year a new model will be developed across East Surrey ready for a new commissioned contract in 2024.

14. Planning

- 14.1 During 2022/2023, the Council received [] valid planning applications and determined a total of [] during this period. [%] of these decisions () were delegated to officers and [%] determined by the Planning Committee (). [%] () were granted - this is comparable with the overall average for England – and [] refused.
- 14.2 During 2022/23, [] appeals were decided by the Planning Inspectorate, [%] () were dismissed during the same period, [%] () were allowed and [%] () had a split decision.
- 14.3 During 2022/23, of the [] appeals, [] were planning appeals where [%] () were dismissed, [%] () were allowed and [%] () had a split decision.
- 14.4 During 2022/23, of the [] appeals, [] were planning enforcement appeals where [%] () were dismissed, [%] () were allowed and [%] () had a split decision.
- 14.5 During 2022/23 the Council issued [] enforcement notices during this period. A total of [] enforcement cases were opened and [] were closed during this period. Officers issued [] Enforcement Notices, [] Breach of Condition, [] Stop Notice.

15. Equality

- 15.1 The Council is committed to delivering services equally to all residents and improving the quality of life for its residents. Any new Council policy, proposal or service, or any change to these that affects people must be the subject of an Equality Impact Assessment (EIA) to ensure that equality issues have been consciously considered throughout the decision-making processes. Given the importance of properly considering the impact of the Council's public sector equality duty on Council proposals, EMT members will be undertaking compulsory training (on 19 September 2023) in this area and the question of

whether or not an EIA is required will need to be embedded within Council processes.

16. Conclusion

- 16.1 The Council recognises the longer-term impact of the pandemic, alongside the current economic climate and general inflation cost pressures will continue to bring with it substantial risks to the Council and these will be monitored by the respective committees and EMT, with the Audit and Scrutiny Committee seeking assurance all possible mitigations are in place through its monitoring of this priority risk.
- 16.2 Satisfactory governance exists, but improvements are required to ensure it is fully embedded and integrated across all areas of the Council. To achieve this, the main challenges facing the Council appear in the Appendix below with energy focused on achieving a balanced budget and delivering the Future Tandridge Programme.
- 16.3 It is proposed, over the coming year, to take the steps set out in Appendix A below to further enhance the Council's governance arrangements. The Council is satisfied these steps will address the need for improvements that were identified in the review of effectiveness and the Head of Legal and Monitoring Officer will monitor their implementation and operation during the year and as part of the next annual review.

Appendix A – Improvement Plan

Rationale for the statements - assurance opinion

Definition	Description
<p style="text-align: center;">Adequate</p>	<p>There are sound policies and processes in place, which are working effectively across services that provide for good governance arrangements and support compliance with requirements of this CIPFA Principle and the achievement of the Council’s aims and objectives. There may be minor areas for continuous improvement, but these do not represent a significant or material risk to the council’s overall governance framework.</p>
<p style="text-align: center;">Areas for further development and improvement</p>	<p>While there are policies and processes in place, there are some areas which remain a challenge for the Council or require further improvement, which may impact the effectiveness of elements of the Council’s governance arrangements, compliance with this principle and achievement of the Council’s aims and objectives. The Council has in place an action plan to address challenges and improvement matters.</p>
<p style="text-align: center;">Identified priority / urgent areas for improvement</p>	<p>The Council has significant challenges in relation to the policies and processes which may impact the effectiveness of elements of the Council’s governance arrangements, compliance with this principle and achievement of the Council’s aims and objectives. We have implemented plans for corrective actions to manage these risks.</p>

Appendix A

AGS Action Plan 2023/2024

Core CIPFA Governance Principle	Overall assessment	What's working well	Where we can improve (Priorities for 2023-2024)	Responsible Officer	Timeframe for completion
A. Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law		<ul style="list-style-type: none"> • Our values and behaviours (hyperlink) • Member Code of Conduct (hyperlink) • Council Meeting minutes (hyperlink) • Anti-Fraud & Corruption Strategy (hyperlink) • Anti-Fraud & Corruption Policy (hyperlink) • Fraud e-learning Course • Anti-Money Laundering Policy • Whistleblowing Policy (hyperlink) • Internal Audit reports • Register of Members' Interests (hyperlink) • Compliments, complaints and feedback Procedure (hyperlink) • Financial Regulations (hyperlink) 	<ul style="list-style-type: none"> • Monitor and continually improve our complaints procedure 	HoPC	Ongoing
			<ul style="list-style-type: none"> • Review of Whistleblowing Policy 	HoDT	Jan-24
			<ul style="list-style-type: none"> • Review Anti-Money Laundering Policy 	HoL/s151	Jan-24
			<ul style="list-style-type: none"> • Officer training on Anti-Fraud & Corruption Policy, Anti-Money Laundering Policy and Whistleblowing Policy 	HoDT	Ongoing
			<ul style="list-style-type: none"> • Preparation for new Environment Act Legislation 	HoL	Mar-24
			<ul style="list-style-type: none"> • Ensure that complaints are investigated and responded to within timeframes in Complaints Policy 	HoPC	Ongoing

		<ul style="list-style-type: none"> • Contract Standing Orders (hyperlink) • Grievance Policy and Procedure • Constitution (hyperlink) 	<ul style="list-style-type: none"> • Complete work currently underway to improve on lead times for finance and legal comments 	HoL	Nov-23
			<ul style="list-style-type: none"> • Reports to Committees will contain all information necessary to ensure that decisions are made taking into account the principles of rationality, legality and natural justice 	HoL	Nov-23
			<ul style="list-style-type: none"> • Resilience in the Monitoring Officer function 	HoL	Nov-23
B. Ensuring openness and comprehensive stakeholder engagement		<ul style="list-style-type: none"> • Public attendance at Council meetings • Constitution • Publication of all Committee and Council agendas and minutes (hyperlink) • Publicity and Media Protocol (hyperlink) • Public inspection of accounts 	<ul style="list-style-type: none"> • Training on Equality and Equality Impact Assessment on 19/09/23 for EMT Members 	EMT	Sept-23
			<ul style="list-style-type: none"> • Continuous and regular engagement with EMT by Information Governance Team, to reduce the number of overdue FOI requests 	EMT	Ongoing

		<ul style="list-style-type: none"> • FOI log / spreadsheet of overdue • Partnership Agreements • Public speaking in Committee meetings 	<ul style="list-style-type: none"> • Residents' Satisfaction Survey to be reviewed and assessed 	HoPC	Nov-23
		<ul style="list-style-type: none"> • Equality Impact Assessment 	<ul style="list-style-type: none"> • Ongoing improvement of the planning function through KPIs 	CPO	Jan-24
C. Defining outcomes in terms of sustainable economic, social, and environmental benefits		<ul style="list-style-type: none"> • Council's values and behaviours • Annual Governance Statement • Statement of Accounts • External Auditors letter and report • Service Plans under the Future Tandridge Programme • Performance Management including regular reporting of key performance indicators • Project register • Climate Strategy and Action Plan • Evolving Procurement procedures – Contract Standing Orders 	<ul style="list-style-type: none"> • Publication of the Annual Governance Statement and update to the Code of Governance 	HoL	Nov-23
			<ul style="list-style-type: none"> • Continue to deliver the Climate Emergency Strategy Sustainable Procurement Policy 	HoPC	Jan-24
			<ul style="list-style-type: none"> • Update on Climate Emergency Strategy and Action Plan 	HoPC	Jan-24
			<ul style="list-style-type: none"> • Prepare for new Environment Act legislation 	HoL	Nov-23
			<ul style="list-style-type: none"> • Prepare for Biodiversity and Net Gain 	HoPC	Jan-24

			<ul style="list-style-type: none"> Continue FTP workstreams to review service plans and deliver savings targets 	S151	Ongoing
D. Determining the interventions necessary to optimise the achievement of the intended outcomes		<ul style="list-style-type: none"> Risk Management reports to Committees Medium Term Financial Plan Regular financial and performance reporting to Committees Business Continuity Plans Disaster recovery arrangements and emergency plan Council strategies & policies Statutory returns to government The Council has LGA, SOLACE and CIPFA membership to ensure best practice. TOM Group 	<ul style="list-style-type: none"> Continuously review our Council policies and strategies 	HoL/s151	Ongoing
			<ul style="list-style-type: none"> Development of Planning Performance Agreements processes 	CPO	Jan-24
			<ul style="list-style-type: none"> Develop Strategic Plan 	HoPC	May-24
			<ul style="list-style-type: none"> Continue work on the Corporate Business Continuity Plan, and service plans 	HoPC	Jan-24
			<ul style="list-style-type: none"> Continue to survey external environment to ensure that MTFP reflects any changes to the environment Ensure that risk registers are updated regularly and that service plans reflect measures to mitigate against key risks 	S151	Ongoing

E. Developing the entity's capacity, including the capability of its leadership and the individuals within it		<ul style="list-style-type: none"> • Quarterly Check-ins and 1-1s with Officers and their line Managers • Exit interviews • Mental Health First Aiders • Effective induction programme for Officers and Councillors • Constitution • Councillor/Officer Protocol • (Codes of Conduct) • Councillor training and development • Occupational Health provider • Schemes of delegation for Officers • Staff consultation- Staff Forum • Health and Safety Policy • Set of corporate values and behaviours • Future Tandridge Programme • Executive Management Team away days 	<ul style="list-style-type: none"> • Continually monitor and improve Councillor training and induction 	HoL	Ongoing
			<ul style="list-style-type: none"> • Developing the Mental Health First Aider Group to ensure they support individuals with their physical and mental wellbeing 	HoDT	Nov-23
			<ul style="list-style-type: none"> • Continually review external resources available to Officers to support health and wellbeing, and signpost 	HoDT	Nov-23
			<ul style="list-style-type: none"> • Review Constitution at regular intervals 	HoL	Nov-23 May-24
			<ul style="list-style-type: none"> • Review scheme of delegation at regular intervals 	HoL	Nov-23 Mar-24

F. Managing risks and performance through robust internal control and strong public financial management		<ul style="list-style-type: none"> • Regular reporting to Audit and Scrutiny Committee • Statutory Officers meetings • Terms of reference within Constitution • Financial Regulations • Contract Standing orders • Internal Audit Charter • Regular reporting and provision of information to Audit and Scrutiny Committee including: Chief Internal Auditor's annual report • Individual audit reports • Regular progress reports on results of internal audit work • Anti-fraud and Corruption And Bribery Policy & Strategy • Annual Governance Statement • Information governance Meetings • Regular financial and performance reporting to Committees 	<ul style="list-style-type: none"> • Ensure robust and integrated risk management arrangements are in place and regularly reviewed to ensure that they are working effectively 	S151	Ongoing
			<ul style="list-style-type: none"> • Risk Management to be embedded into the culture of the Council 	S151	Ongoing
			<ul style="list-style-type: none"> • EMT to regularly review efficacy of anti-fraud and corruption measures 	EMT	Monthly
			<ul style="list-style-type: none"> • Feedback from Information Governance meetings to be provided to EMT and then cascaded down to service areas 	HoL/EMT	Monthly
			<ul style="list-style-type: none"> • RIPA refresher training and training for new Officers 	HoL	May-24

		<ul style="list-style-type: none"> • Medium Term Financial Plan • Quarterly performance and financial monitoring reports to Committees • Cyber risk training (Elearning) • IT & Social media Policies • RIPA Policy 	<ul style="list-style-type: none"> • Cyber security training for all Officers 	HoDT	Nov-23
<p>G. Implementing good practices in transparency, reporting, and audit to deliver effective accountability</p>		<ul style="list-style-type: none"> • Information Governance Group • Audit and Scrutiny Committee • Regular provision of information to Audit and Scrutiny Committee • Annual Governance Statement • Internal Audit Charter • Chief Internal Auditor annual report • Individual audit reports • Regular progress reports on results of internal audit work • Quarterly financial and performance reporting Reports 	<ul style="list-style-type: none"> • Contents of reviewed IT Policies to be communicated to all Officers • Officer training on Social Media Policy 	HoDT	Jan-24
			<ul style="list-style-type: none"> • Continue to monitor GDPR 	EMT	Ongoing
			<ul style="list-style-type: none"> • Officer training to reduce data breaches 		
<ul style="list-style-type: none"> • Actions from previous AGS to be monitored quarterly by EMT. 					
<ul style="list-style-type: none"> • Review outcome of External Assessment of Internal Audit and develop action plan for implementation of any agreed enhancements 					

			<ul style="list-style-type: none">• Review of Constitution Standing Orders		
			<ul style="list-style-type: none">• Information Government team to review reasons for overdue FOIs and consider measures to reduce the number of overdue FOIs		

Appendix B

AGS Action Plan 2022-2023

Core CIPFA Governance Principle	Overall assessment	What's working well	Where we can improve
<p>A. Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law</p> <p>Page 93</p>		<ul style="list-style-type: none"> • Following election to office in May each year, the Council has a full induction and training programme, including the Members Code of Conduct. Dependent on the roles allocated to councillors additional tailored training is provided. The Council's Monitoring Officer, together with Democratic Services, have joint overall responsibility for councillors' induction and support services for councillors. • Councillors are required to declare interests. This and their attendance record and declarations at meetings are recorded on their individual page on the Council's website. Councillors receive an annual reminder from Democratic Services about the need to review and update their register of interests and that it is a legal requirement to declare and register all disclosable pecuniary interests - under the Localism Act 2011, failure to register any disclosable interests within 28 days is potentially a criminal offence. • The Code of Conduct for Members and Co-opted Members makes specific reference 	<ul style="list-style-type: none"> • The Council continues to build resilience to provide further assurance over its ability to deliver services within available funding and build a track record of managing within tight financial constraints. (s151 Officer) Update Sept 2023: This is a ongoing action and subsequently can be marked as complete. The Council has completed the last two financial years with a small surplus and now has a contingency (before underlying reserves) of £921k for the current financial year. 2022/2023 completed with a £111k underspend. Delivery of the savings target is strong, with 97% on track for delivery in 2023/2024 and 94% delivery of the savings plan in 2022/23. • Whistleblowing Policy to be revised and updated in September 2023. (Head of Transformation and Business Support). The Monitoring Officer has a duty to write a report if the Authority or any of its committees proposes action that would be unlawful or amount to maladministration. Update Sept 2023:

to the need to adhere to seven principles of public life (the Nolan principles). In April 2021 Full Council adopted the New Local Government Association (LGA) Model Code following consideration of the LGA version by the Council's Standards Committee in March 2021.

- Our Constitution, including Contract Standing Orders were reviewed and updated during the financial year to ensure they remained legislatively compliant and reflect the organisation's operating arrangements. Changes were approved by Council at its meeting in April 2022. update
- All formal meetings of the Council, ie committees, require declarations of interest from councillors of those committees as a standing item and meetings are minuted/recorded. There is also a councillor complaint form which is overseen and administered by the Council's Monitoring Officer function.
- All managers with financial budget responsibilities have been provided with a financial business partner to enable them to discharge their responsibility and ensure that all expenditure is evidenced, validated and justified.
- Effective management and coordination of multiple grants and funding streams in order to provide the required local

This is now included in the HR service plan for 2023/2024 and will be reviewed in November / December 2023.

- Anti-Fraud, Bribery and Corruption Policy to be reviewed and updated in April 2023. This will reflect best practice guidance such as national Fighting Fraud and Corruption Locally Strategy. (Head of Legal). Update Sept 2023: The policy and strategy have been reviewed and will be presented to the Audit & Scrutiny Committee in September 2023.
- Anti-slavery requirements are built within the commissioning, procurement and contract management process. Our standard contract terms include clauses that specify the supplier's contractual obligation concerning Modern Slavery. The Council publishes a statement setting out the actions that are being undertaken to understand all potential modern slavery risks related to its business and actively ensure that there is no slavery or human trafficking in its own business and supply chains. On a voluntary basis, the Council should sign off a Modern Slavery Statement and complete the task in July 2023. (Deputy Chief Executive). Update Sept 2023: Being looked into as part of the Safeguarding Team's review. Anticipated completion by Nov/Dec 2023.

		<p>outbreak management response during the COVID-19 pandemic.</p> <ul style="list-style-type: none"> • Updated annually Contract Standing Orders and a Procurement Board meets monthly which approves the appropriate procurement route for all significant expenditure. • Anti-Fraud, Bribery and Corruption Policy • The Council has appropriate whistle blowing policies and procedures in place which are reviewed annually and updated where required. Staff are aware of the Whistleblowing policy through the Council's intranet. • Staff continue to participate in Check-ins with their line managers focused on health and wellbeing, as well as broader performance themes. 	<ul style="list-style-type: none"> • Services are required to have regular team meetings, and one to ones with line managers and these are in addition to an annual performance setting discussion that inform key priorities and outcomes for the year (appraisals). Appraisals are to be introduced in April 2023 (Head of Transformation and Business Support) Update Sept 2023: This work has been completed. • The Council is committed to maintaining good ethical governance, and its Local Code of Governance reflects the Seven Principles of Public Life in local government. To help enhance this process Officers have started to review its local Code and promote any changes. This will continue into 2022/2023. (Head of Legal) Update Sept 2023: The Code has been extensively reviewed and is being presented to the Audit & Scrutiny Committee in September 2023.
B. Ensuring openness and comprehensive stakeholder engagement		<ul style="list-style-type: none"> • Council meetings and committees are routinely held in public unless there are good reasons for not doing so on the grounds of confidentiality/disclosure of exempt information which are provided for in statutory provisions. • Council meetings and committees are open to participation and available to view online. A calendar of dates of all upcoming Council and all committee 	<ul style="list-style-type: none"> • Part 2 reports to be made available to all councillors on the Mod Gov extranet. There may be some exceptions to this, at the discretion of the Monitoring Officer. (Head of Legal) Update Sept 2023: this has been actioned and is complete. • Decisions relating to Part 2 items to be set out in the public minutes and reported to Full Council. On the rare occasions when this is not appropriate, councillors will be advised how to access the relevant

		<p>meetings is available on the Council website.</p> <ul style="list-style-type: none"> • Regular staff briefings from the Chief Executive to all council employees on Council issues and the senior management team’s (EMT) response to them. • The Council has a designated Officer as IT Security Officer. This is now incorporated in the role of the IT & Project Delivery Manager. • The Council has a number of ways it makes residents and businesses aware of initiatives, projects and services. • The Council has Staff Forum meetings which involves staff representatives from several services in the Council meeting on a quarterly basis with the Chief Executive and other members of EMT. 	<p>decisions via the Mod Gov extranet. (Head of Legal) Update Sept 2023: This has been actioned and is complete.</p> <ul style="list-style-type: none"> • Identify a designated Officer as IT Security Officer. (Head of Transformation and Business Support) Update Sept 2023: This is now complete. • EMT members to ensure relevant pages in their service areas are maintained and update on the Council’s website (EMT) Update Sept 2023: this has been actioned and is now part of business as usual. • Build on the forward plan that has been put in place March 2022 to include delegated decision reporting. In particular, it is proposed a list of any delegated decisions are circulated to councillors and added to the website. (Head of Legal) Update Sept 2023: Discussion with Democratic Services Manager on how best this information will be included in the Forward Plan
<p>C. Defining outcomes in terms of sustainable economic, social, and environmental benefits</p>		<ul style="list-style-type: none"> • The Strategic Plan sets out strategic priorities and an overall strategic direction to 2024 and demonstrates how the Council will use its resources to deliver these. 	<ul style="list-style-type: none"> • Work is underway to develop a new Corporate Plan for 2024-2028. (Head of Policy and Communications) Update Sept 2023: Work started on the plan in March 2023 with consultation with councillors, senior officers and managers. Consultation took place with external

		<ul style="list-style-type: none"> • Since its launch in January 2015, Wellbeing Prescription has steadily expanded and is now offered to patients registered to all 18 East Surrey ICP GP surgeries, including all Tandridge GP surgeries. It provides a forum in which key leaders from the local health and care system work together to improve the health and wellbeing of the local population. • On the 13 February 2020 Full Council resolved to declare a climate emergency. An Action Plan is our roadmap to delivering greater sustainability. 	<p>stakeholders in June 2023. Next steps are to agree the draft plan with councillors before going out to wider consultation. it is a long process which will be complete after the elections in 2024.</p> <ul style="list-style-type: none"> • The Council has not adopted a Local Plan. Delays relating to Covid-19 and clarity from government about housing numbers has meant little progress has been made on the strategic approach of the plan. The Planning Policy Working Group has been set up and meets regularly to discuss the options available. (Chief Planning Officer) • Work on the Climate Change action plan has been limited due to lack of resources in this area. As part of the restructure for the Policy and Communications Team a new post has been created with the aim of progressing some of this work. (Head of Policy and Communications)
<p>D. Determining the interventions necessary to optimise the achievement of the intended outcomes</p>		<ul style="list-style-type: none"> • The Medium Term Financial Strategy details how we have planned all our resources, both financial and staffing to deliver against our priorities. Our performance framework has been developed to strengthen performance and the achievement of key objectives and outcomes. Performance is regularly and publicly reported through committee meetings. • The decision-making process is objective and there is rigorous analysis of options and associated risks. To support this, 	<ul style="list-style-type: none"> • The Council has faced significant financial challenges (increased costs, significantly reduced income and challenging savings targets) throughout 2021/2022. While the outturn position was underspent for 2021/2022, and contingencies carried over for 2022/2023, Covid-19 these challenges will continue to have an impact on the Council’s finances over the next three years and will be critical to the medium-term financial planning (s151 Officer). Update Sept 2023: Annual budgets, MTFS and Housing Business Plan continue to be considered by

there is a corporate and operational risk register.

- The Monitoring and S151 Officers are consulted on all decision-making reports and they are able to provide their professional opinion on the matter being reported and actions / decisions to be taken.
- The Council's Forward Plans set out clearly the forthcoming business that will be taken to the relevant committees and by key officers. This includes dates of meetings. The Council conforms to all legislation and best practice in publishing plans in advance of meetings etc.

Committees in January and Council in February each year, as required by statute. No reliance has been placed on general reserves for 2021/2022, 2022/2023 or 2023/24 and none is anticipated for 2024/2025. Contingencies have been grown. DLUHC wrote to the Council on 12 September 2023 refusing a request to use capital receipts to support the general fund: "The department recognises and commends the Council's efforts to grip and manage its budget pressures, and the successful steps taken to deliver the transformation and savings programme in 2022/2023 and in 2023/2024."

- Performance indicators and the risk registers are being reviewed as part of the re-introduction of service planning. (Head of Policy and Communications) Update Sept 2023:
A review of performance indicators and the risk registers has been carried out. Formal reporting of these will return to policy committees from September 2023.
- Reports have to be cleared by Monitoring and S151 Officers before publication. The volume of reports can sometimes allow little time for review. To seek to improve lead times. (Head of Legal) Update Sept 2023: Work is ongoing, with completion due by the end of November 2023.
- The Procurement team will need to consider the changes brought about by

			<p>the proposed procurement Reform Bill and Green Paper – ‘Transforming Public Procurement’ and changes to the Public Procurement thresholds. (s151 Officer) Update Sept 2023: Implementation of the Bill is expected in October 2024. In the meantime the Council is taking steps to improve its procurement function.</p>
<p>E. Developing the entity’s capacity, including the capability of its leadership and the individuals within it</p>		<ul style="list-style-type: none"> • The Council has adopted specific codes of conduct for councillors involved in planning or licensing decision-making and these councillors receive additional training in these areas as a pre-condition of their participation. • There is an induction programme in place for new staff, which is a combination of e-learning and face-to-face activities. Key information and policies are highlighted to them. • The Council’s approach to leadership engagement has also been strengthened through the further embedding of the Senior Leadership Group and the Executive Leadership Team. These two groups had new terms of reference in 2022 and have changed their names to Extended Management Team and Management Team. Both meet regularly and work to a structured plan. • The Council’s transformation programme called Future Tandridge Programme, which is led by Chief Executive, is 	<ul style="list-style-type: none"> • Completion of the nine mandatory training for new recruits is high whereas officers who are required to update their training is low, although it has been improving over the last 12 months. EMT to monitor compliance with the process and address areas of non-compliance with their own staff. (EMT) Update Sept 2023: This is ongoing work and is part of business as usual. • Work to improve the staff induction programme is planned for 2023, along with training for the leadership team and other managers. (Head of Transformation and Business Support) Update Sept 2023: This is in the HR service plan for 2023/2024 • The Corporate Business Continuity Plan should be updated annually to ensure that it continues to meet the Council's needs. It needs to be fully endorsed and actively promoted by EMT. Each EMT member should regularly update their own service area business continuity plans, review them and check

		<p>focussed on ensuring the Council is more agile, leaner, and strategic to achieve the best outcomes with limited resources.</p>	<p>if their arrangements are still fit for purpose, up to date. This review is overdue. Also all members of EMT need to be trained and exercised, on an annual basis to ensure they are fully aware of how to implement the plan. The first test is scheduled for EMT on 28 March 2023 (EMT). Update Sept 2023: Work in this regard is currently underway.</p> <ul style="list-style-type: none"> As per the recommendation response from the 2022 internal audit, business continuity plans and processes will be reviewed as the FTP emerges. The new structure will identify responsibilities in the newly defined service areas and therefore new Service Area Business Continuity Plans will be developed post transformation. During this interim period however, existing plans will still need to be kept up to date and exercised (EMT). Update Sept 2023: Policy and Communications Business Continuity Plan has been updated. Building Control continuity updated
<p>F. Managing risks and performance through robust internal control and strong public financial management</p>		<ul style="list-style-type: none"> The Council adopted a new Risk Management Strategy in July 2021, which was part of a risk management assessment led by Internal Audit. Improvements to the strategy and internal processes have been implemented ahead of its annual review in July 2022. 	<ul style="list-style-type: none"> The Council’s approach to risk and maintenance of risk registers is under review. (Head of Policy and Communications) Update (Sept 2023): There will be ongoing review of performance indicators and risk registers. Risk audit has a number of actions which once complete

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| | <ul style="list-style-type: none"> • A transformation of our Planning (development management) service has been completed, and the team now has adequate resourcing in place. • Most tenants are paying their rents in accordance with agreed payment schedules. • It was agreed by the Investment Sub-Committee that no further investment property acquisitions that are purely to generate net yield were to be purchased. • A Debt Recovery Policy, aimed at improving the administration of income due to the Council, was approved by Strategy and Resources in February 2022. The objective was to maximise the recovery of income and minimise the amount of aged debt that needs to be written-off, improving the Council's cashflow and total income raised. | <p>will strengthen the Council's approach to and management of risk.</p> <ul style="list-style-type: none"> • Our annual audit opinion, as provided by Internal Audit, is 'Limited'. However the majority of the improvements identified in the 2021-2022 audit year have been completed. Hence the AMBER traffic light rating. (s151 Officer) Update Sept 2023: For 2022/2023, the annual audit opinion remains limited however demonstrable progress has been made - see extract from the 2022/2023 Internal Audit Annual Report: Comment from Chief Internal Auditor: It is positive to note that whilst our annual assurance opinion on the Council's framework of governance, risk and control over the last three years has been limited the direction of travel has demonstrably improved which is evident in the assurance outcomes at an individual audit assignment level (see graphical representation below). This positive trajectory has continued from outcomes of our 2022-23 work. • The Tandridge Finance Transformation Programme is complete and was reported to Audit & Scrutiny Committee on 5 July 2022 with key improvements delivered in the structure and resourcing of finance, engagement with budget holders, training and proper scrutiny of budget development. A continuing improvement programme for Finance is under way and will report back to Audit & Scrutiny |
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Committee. (s151 Officer). Update Sept 2023: This was marked as complete previously so should no longer be on the action plan. A follow up report was taken to Audit & Scrutiny in June 2023 setting out progress since.

- Covid-19 has placed even greater financial pressure on local authorities during 2020/2021 and 2021/2022. The volatility and significant financial, fiscal and economic risk makes forecasting and planning difficult. Financial resilience and sustainability is a significant risk for the future. A refresh of the MTFS occurs annually, which includes a review of all reserves. The budget for the Housing Revenue Account and its 30 year business plan is considered annually at the Housing Committee, supported by independent Housing Finance experts. (s151 Officer) Update Sept 2023: Annual budgets, MTFS and Housing Business Plan continue to be considered by Committees in January and Council in February each year, as required by statute. No reliance has been placed on general reserves for 2021/2022, 2022/2023 or 2023/2024 and none is anticipated for 2024/2025. Contingencies have been grown. DLUHC wrote to the Council on 12 September 2023 refusing a request to use capital receipts to support the general fund: "The department recognises and commends the Council's efforts to grip and manage

			<p>its budget pressures, and the successful steps taken to deliver the transformation and savings programme in 2022/2023 and in 2023/2024.”</p>
<p>G. Implementing good practices in transparency, reporting, and audit to deliver effective accountability</p>		<ul style="list-style-type: none"> • The Council has a published constitution setting out how decisions are taken and how the public can get involved in decision making, including access to information and petitions. The Constitution was last agreed by Full Council in December 2022. • The Council seeks to write and communicate reports and other information for the public and other stakeholders in a fair, balanced and understandable style appropriate to the intended audience and ensuring that they are easy to access and interrogate. • The Council webcasts its Council and committee meetings to ensure maximum transparency. As a result of the Covid-19 pandemic the Council introduced virtual meetings and continues to webcast all Council and committee meetings. • The Council website is used to publish news and information to ensure transparency of its actions. • The Council’s Constitution sets out the terms of reference of all committees to ensure information is presented to the committees. Access to Information rules 	<ul style="list-style-type: none"> • In order to effectively assess service level risk and ensure this is considered within the wider corporate risk framework, a broader programme of risk management training in 2022-2023 will be delivered. This programme will specifically address those officers outside EMT. (Head of Policy and Communications) Update Sept 2023: Training will be provided as part of the risk management audit actions. • Each service area to regularly review their service area data and retention. In particular, to ensure a reduction in the number of e-mails stored as unstructured data in outlook accounts. (Head of Legal/Head of Transformation and Business Support). Update Sept 2023: Record Management and Retention Policy approved. Project underway with IT regarding deletion of e-mails. • Review to improve efficiency and effectiveness in the handling of freedom of information requests. This is being looked into and it is anticipated that the exercise will be completed in April 2023. (Head of Legal) Update Sept 2023: Work is ongoing to improve and enhance

		<p>set out how the Council maintains good public access to information and reports.</p> <ul style="list-style-type: none"> • The Council established its Code of Corporate Governance and it was presented to the Audit and Scrutiny Committee in 22 March 2022. 	<p>additional measures put in place since Jan 2023.</p>
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APPENDIX C _ ACTION PLAN - PROGRESS ON ACTIONS IDENTIFIED IN THE 2021-2022 STATEMENT

Key:

- CIP Ref – Corporate Improvement Plan reference number
- CE – Chief Executive
- CFO – Chief Financial Officer and Section 151
- HofL – Head of Legal and Monitoring Officer
- EHofC – Executive Head of Communities
- CPO – Interim Chief Planning Officer

CIP Ref	Action Description	EMT Lead	Due Date	Notes
Page 105	Explore use of 360 degree staff appraisal tools / Review staff 'check-in' process.	Reallocated task to Head of Transformation and Business Support	31/01/2022	<p>ONGOING</p> <p>Mandatory face to face appraisal training workshops will be taking place in February 2023 for all employees who have line management responsibilities</p> <p>The training is being provided by an external trainer and workshops will last for approximately 3 hours.</p> <p>To go live at the beginning of April 2023. COMPLETED</p>

4	<p>Consider best approach to replacing the Executive Head of Corporate Resources who left the Council in August 2021.</p> <p><i>Dependent on Strategy & Resources Committee and CE reviewing Impower's report.</i></p>	CE	COMPLETED	<p>Instead of replacing an Executive Head of Corporate Resources the Council has appointed a Deputy Chief Executive. The Deputy will be joining the Council at the end of February 2023. The post of Executive Head of Corporate Resources has been deleted.</p>
5	<p>Recruit interim Head of Human Resources.</p>		COMPLETED	<p>An interim Head of Human Resources was appointed. However, she resigned after a few months and a consultant was subsequently appointed. The HR Team are going through a service review under the Future Tandridge Programme. The need for further recruitment is being considered within the service review.</p>
	<p>Produce business case to ensure there is sufficient capacity in Planning following the release of the PAS report.</p>	CPO	COMPLETED	
	<p>Deliver Tandridge Financial Transformation (TFT).</p> <p><i>Since the presentation of the GT report and its associated recommendations the Finance team are working to pull together a comprehensive plan of action to address all the underlying issues in Finance to allow the TFT to be built on a stable footing. That plan is currently being pulled together from a number of sources which will prioritise those that are urgent which will enable us to publish the 20/21 Outturn Report, have the 20/21 Accounts signed and provide Councillors with confidence they need to approve the 22/23 Budget. Those urgent actions associated with the GT recommendations will be discussed at the next A&S meeting on 2nd November.</i></p>	CFO	COMPLETED	
9	<p>Ensure compliance with mandatory fraud awareness training</p>	CFO/ Specialist Service Manager	31/03/2022	<p>ONGOING</p> <p>Training for both the Revs and Bens and Housing staff is to be completed under the MOU with RBBC. Discussions are ongoing regarding</p>

				the MOU. This has been raised as a priority. Anticipated to be completed May- July 2023.
10	Adopt a Code of Governance, bringing together in one place all elements of the Council's governance system.	HofL	COMPLETED	
12	Keep under review the governance arrangements of the Gryllus Holdings Ltd Board to ensure that it is proportionate and reflects best practice for local authority property companies.	EHofC, CFO	COMPLETED	
13	Deliver all Health & Safety improvement actions due in 2021/22, as per the recent internal audit, and include a summary of Health & Safety governance in the next edition of the annual governance statement.	EHofC (Reallocated task to Head of Transformation and Business Support)	30/03/2022	ONGOING The Council is in the process of appointing a new Health and Safety Officer. This post will be shared with Elmbridge Borough Council. It is anticipated that someone will be in post May/ June 2023.
10	Chief Executive and Executive Team to review the Strategic Plan with councillors to ensure it reflects the Council's priorities with respect to its resources and capacity.	CE	31/05/2024	ONGOING A Strategic Plan will be replaced by a new Corporate Plan. Workshops with officers and councillors took place in March 2023. Workshops with external stakeholders took place in June. Process anticipated to be completed after the 2024 elections.
32	Implement Customer First Audit Management Actions.	CE, HofL	Completed and audit closed	

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Review of the Council's Local Code of Corporate Governance

Audit & Scrutiny Committee Tuesday, 26 September 2023

Report of: Head of Legal Services & Monitoring Officer

Purpose: For decision

Publication status: Unrestricted

Wards affected: All

Executive summary:

To present to the Committee an updated Local Code of Corporate Governance for consideration and approval.

This report supports the Council's priority of: Building a better Council

Recommendation to Committee:

That:

a) Approve the **Local Code of Corporate Governance 2023/24** (Appendix A)

Reason for recommendation:

The Council has had a Code of Governance ('The Code') in place since 2021. The Code sets out and describes the Council's commitment to corporate governance, and identifies the arrangements that have been made, and will continue to be made to ensure its effective implementation and application in all aspects of the Council's work.

The Code is reviewed on an annual basis to ensure it reflects the current governance arrangements of the Council. The Code forms the basis against which the Annual Governance Statement is produced.

This Committee is responsible for reviewing the Code.

Introduction and background

- 1 In the interests of good governance and compliance with law and regulation, the Council has in place a Local Code of Corporate Governance (**'the Code'**). This reflects the main components set out in the CIPFA and SOLACE guidance *Delivering Good Governance in Local Government: Framework*. The Code is a public statement of the arrangements the Council has in place to ensure it conducts its business in a way that upholds the highest standards.
- 2 The Code is therefore an important part of the Council's public accountability. It is important it remains fit for purpose, as each year the Council conducts a review of compliance with the Code. The results of this feed into the annual review of the effectiveness of the Council's system of internal control, thereby contributing to the Annual Governance Statement.
- 3 The Code was refreshed for the 2021/22 Annual Governance Statement to ensure it set out the Council's objectives and reflected the controls in place. It has been reviewed for the 2022/23 Annual Governance Statement and reference has been made to a number of key policies and protocols.

Key implications

Comments of the Chief Finance Officer

There are no direct financial implications arising from this report. Adequate and effective systems of corporate governance is a central component in the process intended to help ensure that the Council operates efficiently, cost effectively and with integrity. Such arrangement will support the processes of audit and its governance arrangements.

Comments of the Head of Legal Services

A Code of Corporate Governance is recommended by the guidance designated as proper practice by CIPFA/SOLACE framework, entitled *Delivering Good Governance in Local Government*. The Council's Code forms part of the governance framework which defines the principles that underpin governance at the Council.

Equality

Under section 149 of the Equality Act 2010, the 'general duty' on public authorities is set out as follows:

A public authority must, in the exercise of its functions, have due regard to the need to:

- (a) eliminate discrimination, harassment, victimisation and any other conduct that is prohibited by or under this Act;
- (b) advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it; and

(c) foster good relations between persons who share a relevant protected characteristic and persons who do not share it.

The public-sector equality duty requires the Council to consider how it can positively contribute to the advancement of equality and good relations and demonstrate that it is paying 'due regard' in its decision making in the design of policies and in the delivery of services.

The Code does not impact directly on this duty but requires that any activity carried out under the Code complies with the relevant equality policies.

Climate change

There are no climate change implications arising directly from the proposed policy.

Appendices

Appendix A - Local Code of Corporate Governance

Background papers

None.

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Appendix A



Local Code of Corporate Governance

Document History

Version	Date	Author	Change description	Review & approved by
1	28/01/2021	Improvement Adviser	First draft.	Noted by Audit & Scrutiny Committee
2		Head of Legal & Programme Management Officer	Second draft.	
3	15/09/2023	Head of Legal & Monitoring Officer	Third draft.	
Next review date: Sept 2024				

<p>Equalities Impact Assessment Assessment date – Sept 2023</p>	<p>No equality implications have been identified from a review of the changes made as part of the annual refresh of the Local Code of Governance (LCoG). Any changes to the policies signposted within the LCoG will be reviewed through their own individual EIAs</p>
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Introduction

Corporate governance is a term used to describe the way that organisations direct and control what they do. For local authorities, it includes the systems, policies and processes as well as the cultures and values that underpin a council's arrangements for effective

- Leadership
- Management
- Performance
- Delivery of positive customer outcomes
- Community engagement
- Stewardship of public money

Tandridge District Council (**'The Council'**) is committed to the principles of effective corporate governance and has therefore adopted a Code of Corporate Governance which follows the latest guidance issued by the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Society of Local Authority Chief Executives (SOLACE), entitled "Delivering Good Governance in Local Government (2016)"

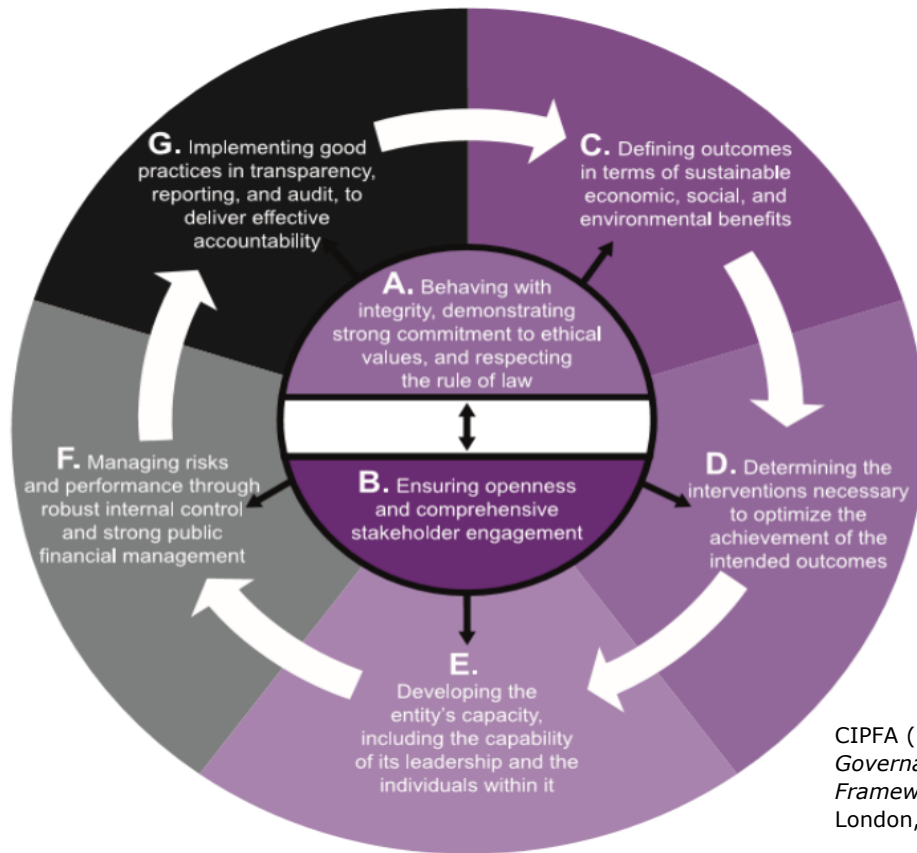
Principles of good corporate governance

The CIPFA guidance defines the seven core principles, each supported by sub-principles that should underpin the governance framework of a local authority.

- A.** Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law;
- B.** Ensuring openness and comprehensive stakeholder engagement;
- C.** Defining outcomes in terms of sustainable economic, social, and environmental benefits;
- D.** Determining the interventions necessary to optimize the achievement of the intended outcomes;
- E.** Developing the entity's capacity, including the capability of its leadership and the individuals within it;
- F.** Managing risks and performance through robust internal control and strong public financial management; and
- G.** Implementing good practices in transparency, reporting, and audit to deliver effective accountability.

The diagram below describes how the Council achieves the seven principles of good governance and describes how the Council's corporate governance arrangements will be monitored and reviewed.

What are the benefits of having a Code of Corporate Governance?



CIPFA (2016) *Delivering Good Governance in Local Government Framework 2016 Edition*. CIPFA: London, p.11.

Good governance leads to good management, good performance, good stewardship of public money, good public engagement and ultimately good outcomes for residents. It enables the Council to pursue its priorities effectively as well as underpinning those priorities with mechanisms for control and the management of risk.

The Council has a good governance framework in place. The documents and arrangements which comprise the framework demonstrate that the Council continually seeks to ensure it is and remains, well governed, through integration of the core principles of the CIPFA/SOLACE framework into all aspects of the Council's conduct and operation.

The Monitoring Officer is responsible for ensuring the Code is reviewed annually, and the outcome of the review, along with adoption of any revision to the Code is reported annually to the Audit and Scrutiny Committee.

Putting the principles into practice at the Council

The Council's Constitution sets out how the Council operates, how decisions are made and the procedures which are followed to ensure transparency and accountability. Some of these processes are required by law, while others have been adopted at the Council's discretion. Much of the Council's approach to addressing the principles of good governance is contained within it. More specific details of the way that the Council applies the principles in practice are set out in the table below.

Monitoring and reporting

Regulation 6 of the Accounts and Audit Regulations 2015 and the Accounts and Audit (Coronavirus) (Amendment) Regulations 2021 require an authority to conduct a review at least once in a year of the effectiveness of its systems of internal control and include a statement reporting on the review with any published statement of Accounts. This is known as an Annual Governance Statement.

The Council will monitor its governance arrangements for their effectiveness in practice and will review them on a continuing basis to ensure that they are up to date and working effectively. Where monitoring reviews of the corporate governance arrangements have revealed gaps, actions will be planned to enhance the governance arrangements accordingly.

The Council will prepare an Annual Governance Statement which will be submitted to the Audit and Scrutiny Committee for consideration and will form part of the Council's annual Statement of Accounts.

The Annual Governance Statement is published with the Council's accounts, on the Council website. Progress updates on implementation of actions arising from the Annual Governance Statements are provided to Audit and Scrutiny Committee during the year.

Certification

We hereby certify our commitment to this Local Code of Corporate Governance and will ensure that the Council continues to review, evaluate and develop the council's Governance arrangements to ensure continuous improvement of the Council's systems.

INSERT SIGNATURE

INSERT SIGNATURE

Leader of the council

Date:

Chief Executive

Date:

Applying the principles of good governance¹

The Council supports the above principles by:

Principle A – Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law

What this means in practice:

The Council is accountable not only for how much it spends, but also how it uses the resources under its stewardship. This includes accountability for outputs, both positive and negative, and for the outcomes it has achieved. In addition, it has an overarching responsibility to serve the public interest in adhering to the requirements of legislation and government policies. It is essential that, as a whole, the Council can demonstrate the appropriateness of all their actions across all activities and have mechanisms in place to encourage and enforce adherence to ethical values and respect the rule of the law.

The Council supports the above principle by:

Supporting principles	To meet the requirements of this Principle, the Council will;	This is evidenced and supported by:	Priorities for 2023/24
<p>Page 119</p> <ul style="list-style-type: none"> Behaving with Integrity Demonstrating strong commitment to ethical values Respecting the rule of law 	<ul style="list-style-type: none"> Maintain formal codes of conduct defining standards of behaviour expected of both Councillors and Officers Maintain training for all Officers on the risks of fraud and corruption including understanding the Council's Anti-Fraud Strategy Statement and Anti-Fraud, Corruption and Bribery Policy and the Whistleblowing policy. Maintain a register of interests Maintain arrangements to investigate complaints against Councillors and Officers including alleged misconduct 	<ul style="list-style-type: none"> Our values and behaviours (hyperlink) Member Code of Conduct (hyperlink) Council Meeting minutes (hyperlink) Anti-Fraud & Corruption Strategy (hyperlink) Anti-Fraud & Corruption Policy (hyperlink) Fraud e-learning Course Anti-Money Laundering Policy Whistleblowing Policy (hyperlink) Internal Audit reports 	<ul style="list-style-type: none"> Monitor and continually improve our complaints procedure Review of Whistleblowing Policy Review Anti-Money Laundering Policy Officer training on Anti-Fraud & Corruption Policy, Anti-Money Laundering Policy and Whistleblowing Policy Preparation for new Environment Act Legislation Ensure that complaints are investigated and responded to within timeframes in Complaints Policy

¹ The table below contains content modified from: CIPFA (2016) *Delivering Good Governance in Local Government Framework*, 2016 Edition. CIPFA: London.

	<ul style="list-style-type: none"> • Maintain effective and accessible arrangements for dealing with complaints • The Council operates within the legal framework for local councils complying with its statutory duties and making the most of its powers to meet the needs of the District and its residents. • The Monitoring Officer is responsible to the Council for ensuring that agreed procedures are followed and that all applicable statutes and regulations are complied with. • The Council ensures that Statutory Officers have the skills, resources and support necessary to perform effectively in their roles. • Ensure that professional advice on matters that have legal or financial implications is available and recorded well in advance of decision making. • Officers and Members will observe all specific legislative requirements placed upon the Council as well as the requirements of general law and integrate the key principles of administrative law – rationality, legality and natural justice into the procedures and decision making. 	<ul style="list-style-type: none"> • Register of Members' Interests (hyperlink) • Compliments, complaints and feedback Procedure (hyperlink) • Financial Regulations (hyperlink) • Contract Standing Orders (hyperlink) • Grievance Policy and Procedure • Constitution (hyperlink) 	<ul style="list-style-type: none"> • Complete work currently underway to improve on lead times for finance and legal comments • Reports to Committees will contain all information necessary to ensure that decisions are made taking into account the principles of rationality, legality and natural justice • Resilience in the Monitoring Officer function
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Principle B - Ensuring openness and comprehensive stakeholder engagement

What this means in practice:

The Council is run for the public good, organisations therefore should ensure openness in their activities. Clear, trusted channels of communication and consultation should be used to engage effectively with all groups of stakeholders, such as individual citizens, and service users, as well as institutional stakeholders.

The Council supports the above principle by:

Supporting principles	To meet the requirements of this Principle, the Council will;	This is evidenced and supported by:	Priorities for 2023/24
<ul style="list-style-type: none"> • Openness • Engaging comprehensively with Institutional stakeholders • Engaging with individual citizens and service users effectively 	<ul style="list-style-type: none"> • Seek the views of its stakeholders and respond appropriately • Provide a variety of opportunities for the public to engage effectively with the Council including rights to information, participation and how to complain or comment • Ensure Council meetings are accessible • Publish Agendas, minutes, report packs and a calendar for a full year for Council meetings on our website • Ensure publication of agendas and minutes • Set a balanced budget • Publish an Annual Statement of Accounts and Annual Auditors report to inform stakeholders of the previous year's achievements and outcomes. • Consult with stakeholders in the planning process 	<ul style="list-style-type: none"> • Public attendance at Council meetings • Constitution • Publication of all Committee and Council agendas and minutes (hyperlink) • Publicity and Media Protocol (hyperlink) • Public inspection of accounts • FOI log / spreadsheet of overdue • Partnership Agreements • Public speaking in Committee meetings • Equality Impact Assessment 	<ul style="list-style-type: none"> • Training on Equality and Equality Impact Assessment on 19/09/23 for EMT Members • Continuous and regular engagement with EMT by Information Governance Team, to reduce the number of overdue FOI requests • Residents' Satisfaction Survey to be reviewed and assessed • Ongoing improvement of the planning function through KPIs

Principle C - Defining outcomes in terms of sustainable economic, social, and environmental benefits

What this means in practice:

The long-term nature and impact of many of the Council’s responsibilities mean that it should define and plan outcomes and that these should be sustainable. Decisions should further the Council’s purpose, contribute to intended benefits and outcomes, and remain within the limits of authority and resources. Input from all groups of stakeholders, including citizens, service users and institutional stakeholders, is vital to the success of this process and in balancing competing demands when determining priorities for the finite resources available.

The Council supports the above principle by:

Supporting principles	To meet the requirements of this Principle, the Council will;	This is evidenced and supported by:	Priorities for 2023/24
Defining outcomes Sustainable economic, social and environmental <ul style="list-style-type: none"> benefits 	<ul style="list-style-type: none"> Publish on the Council’s website the various reports to communicate the Council’s activities and achievements including its financial position and performance Identify and manage risks Agree a Strategic Plan that sets out the strategic objectives for the Council over the next 5 years. Receive updates on Managers’ service plans under the Future Tandridge Programme Services will regularly report on key performance indicators (KPIs) through Work through effective partnerships 	<ul style="list-style-type: none"> Council’s values and behaviours Annual Governance Statement Statement of Accounts External Auditors letter and report Service Plans under the Future Tandridge Programme Performance Management including regular reporting of key performance indicators Project register Climate Strategy and Action Plan Evolving Procurement procedures – Contract Standing Orders 	<ul style="list-style-type: none"> Publication of the Annual Governance Statement and update to the Code of Governance Continue to deliver the Climate Emergency Strategy Sustainable Procurement Policy Update on Climate Emergency Strategy and Action Plan Prepare for new Environment Act legislation Prepare for Biodiversity and Net Gain Continue FTP workstreams to review service plans and deliver savings targets

Principle D - Determining the interventions necessary to optimise the achievement of the intended outcomes

What this means in practice:

The Council achieves its intended outcomes by providing a mixture of legal, regulatory, and practical interventions (courses of action). Determining the right mix of these courses of action is a critically important strategic choice that the Council has to make to ensure intended outcomes are achieved. It needs to ensure that it's defined outcomes can be achieved in a way that provides the best trade-off between the various types of resource inputs while still enabling effective and efficient operations. Decisions made need to be reviewed frequently to ensure that achievement of outcomes is optimised.

The Council supports the above principle by:

Supporting principles	To meet the requirements of this Principle, the Council will;	This is evidenced and supported by:	Priorities for 2023/24
Page 123 Determining Interventions Planning interventions Optimising achievement of intended outcomes	<ul style="list-style-type: none"> • Make a clear statement of the Council's purpose and aims and use this as a basis for corporate and service planning • Ensure budgets are prepared in accordance with organisational objectives and regularly reported upon • Provide Extended Managers' Team and Councillors with timely financial and performance information • Ensure there is a sound risk management framework to support the achievement of the Council's intended outcomes • Have robust contingency arrangements in place for business continuity and disaster recovery 	<ul style="list-style-type: none"> • Risk Management reports to Committees • Medium Term Financial Plan • Regular financial and performance reporting to Committees • Business Continuity Plans Disaster recovery arrangements and emergency plan • Council strategies & policies • Statutory returns to government • The Council has LGA, SOLACE and CIPFA membership to ensure best practice. 	<ul style="list-style-type: none"> • Continuously review our Council policies and strategies • Development of Planning Performance Agreements processes • Develop Strategic Plan • Continue work on the Corporate Business Continuity Plan, and service plans • Continue to survey external environment to ensure that MTFP reflects any changes to the environment • Ensure that risk registers are updated regularly and that service plans reflect measures to mitigate against key risks

	<ul style="list-style-type: none">• The Council has a Medium-Term Financial Plan to resource the Council's aspirations and to assess and plan for any financial risks.• The plan is reviewed annually• The Council seeks expertise from outside when it does not have the necessary skills in-house	<ul style="list-style-type: none">• TOM Group	
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Principle E - Developing the entity's capacity, including the capability of its leadership and the individuals within it

What this means in practice:

The Council needs appropriate structures and leadership, as well as people with the right skills, appropriate qualifications and mind-set, to operate efficiently and effectively and achieve intended outcomes within the specified periods. It must ensure that it has both the capacity to fulfil its own mandate and to make certain that there are policies in place to guarantee that it's management has the operational capacity for the organisation as a whole. Because both individuals and the environment in which an organisation operates will change over time, there will be a continuous need to develop its capacity as well as the skills and experience of individual Officers. Leadership is strengthened by the participation of people with many different types of backgrounds, reflecting the structure and diversity of communities.

The Council supports the above principle by:

Supporting principles	To meet the requirements of this Principle, the Council will;	This is evidenced and supported by:	Priorities for 2023/24
Page 125 Developing the Council's capacity Developing the capability of the Council's leadership and other individuals	<ul style="list-style-type: none"> Set out a clear statement of the respective roles and responsibilities of the Committees, Full Council and Scheme of Delegation through the Constitution Maintain Officer and Councillor induction programmes Assess the skills required by Officers through the appraisal process and address any training gaps to enable roles to be carried out effectively 	<ul style="list-style-type: none"> Quarterly Check-ins and 1-1s with Officers and their line Managers Exit interviews Mental Health First Aiders Effective induction programme for Officers and Councillors Constitution Councillor/Officer Protocol (Codes of Conduct) Councillor training and development Occupational Health provider Schemes of delegation for Officers 	<ul style="list-style-type: none"> Continually monitor and improve Councillor training and induction Developing the Mental Health First Aider Group to ensure they support individuals with their physical and mental wellbeing Continually review external resources available to Officers to support health and wellbeing, and signpost Review Constitution at regular intervals Review scheme of delegation at regular intervals

	<ul style="list-style-type: none">• Review the scheme of delegation and Constitution and update when required• Ensure arrangements are in place to maintain the health and wellbeing of Officers	<ul style="list-style-type: none">• Staff consultation- Staff Forum• Health and Safety Policy• Set of corporate values and behaviours• Future Tandridge Programme• Executive Management Team away days	
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Principle F - Managing risks and performance through robust internal control and strong public financial management

What this means in practice:

The Council needs to ensure that the organisations and governance structures that it oversees have implemented, and can sustain, an effective performance management system that facilitates effective and efficient delivery of planned services. Risk management and internal control are important integral parts of a performance management system and are crucial to the achievement of outcomes. Risk should be considered and addressed as part of all decision making activities. A strong system of financial management is essential for the achievement of policies and the achievement of intended outcomes, as it will enforce financial discipline, strategic allocation of resources, efficient service delivery and accountability. It is also essential that a culture and structure for scrutiny are in place as a key part of accountable decision making, policy making and review. A positive working culture that accepts, promotes and encourages constructive challenge is critical to successful scrutiny and successful service delivery. Importantly, this culture does not happen automatically, it requires repeated public commitment from those in authority.

The Council supports the above principle by:

Supporting principles	To meet the requirements of this Principle, the Council will;	This is evidenced and supported by:	Priorities for 2023/24
<p>Managing risk</p> <ul style="list-style-type: none"> • Managing performance • Robust internal control • Managing data • Strong public financial management 	<ul style="list-style-type: none"> • Maintain an effective Audit and Scrutiny Committee • Maintain regular programme of Councillor training • Maintain sound financial procedure rules to ensure consistency and clear financial protocols • Maintain a transparent complaints procedure • Maintain a risk-based programme of internal 	<ul style="list-style-type: none"> • Regular reporting to Audit and Scrutiny Committee • Statutory Officers meetings • Terms of reference within Constitution • Financial Regulations • Contract Standing orders • Internal Audit Charter • Regular reporting and provision of information to Audit and Scrutiny Committee including: Chief Internal Auditor’s annual report • Individual audit reports • Regular progress reports on results of internal audit work 	<ul style="list-style-type: none"> • Ensure robust and integrated risk management arrangements are in place and regularly reviewed to ensure that they are working effectively • Risk Management to be embedded into the culture of the Council • EMT to regularly review efficacy of anti-fraud and corruption measures • Feedback from Information Governance meetings to be provided to EMT and then cascaded down to service areas • RIPA refresher training and training for new Officers • Cyber security training for all Officers • Contents of reviewed IT Policies to be communicated to all Officers • Officer training on Social Media Policy

	<p>audits which are informed by the Council's risk registers</p> <ul style="list-style-type: none"> • Take account of service/project risks with each report providing an assurance opinion on how risks are being managed • Ensure effective anti-fraud and corruption arrangements are in place • Ensure effective information governance arrangements are in place to support compliance with existing and emerging legislation for data protection • Ensuring financial management supports decision making and provides enough information to support the delivery of the Council's Future Tandridge Programme 	<ul style="list-style-type: none"> • Anti-fraud and Corruption And Bribery Policy & Strategy • Annual Governance Statement • Information governance Meetings • Regular financial and performance reporting to Committees • Medium Term Financial Plan • Quarterly performance and financial monitoring reports to Committees • Cyber risk training (Elearning) • IT & Social media Policies • RIPA Policy 	
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Principle G - Implementing good practices in transparency, reporting, and audit to deliver effective accountability

What this means in practice:

Accountability is about ensuring that those making decisions and delivering services are answerable for them. Effective accountability is concerned not only with reporting on actions completed, but also ensuring that stakeholders are able to understand and respond as the organisation plans and carries out its activities in a transparent manner. Both external and internal audit contribute to effective accountability.

The Council supports the above principle by:



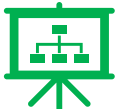



Supporting principles	To meet the requirements of this Principle, the Council will;	This is evidenced and supported by:	Priorities for 2023/24
<ul style="list-style-type: none"> Implementing good practice in transparency Implementing good practices in reporting Assurance and effective accountability 	<ul style="list-style-type: none"> Maintain an effective Audit and Scrutiny Committee which encourages constructive challenge Publish all Committee reports on our website unless there is a statutory reason not to do so Maintain and regularly update whistleblowing policies Ensure performance information is reported to Committees on a consistent and timely basis Ensure Information Governance Group meet quarterly and monitor compliance with FOIs Ensure the Internal Audit function via SIAP conforms to the Public Sector Internal Audit Standards (PSIAS) and the CIPFA Welcome peer reviews and inspection from regulatory bodies and implement recommendations Produce regular financial and budget monitoring reports to Committees 	<ul style="list-style-type: none"> Information Governance Group Audit and Scrutiny Committee Regular provision of information to Audit and Scrutiny Committee Annual Governance Statement Internal Audit Charter Chief Internal Auditor annual report Individual audit reports Regular progress reports on results of internal audit work Quarterly financial and performance reporting Reports 	<ul style="list-style-type: none"> Continue to monitor GDPR Officer training to reduce data breaches Actions from previous AGS to be monitored quarterly by EMT. Review outcome of External Assessment of Internal Audit and develop action plan for implementation of any agreed enhancements Review of Constitution Standing Orders Information Government team to review reasons for overdue FOIs and consider measures to reduce the number of overdue FOIs

Responsibilities

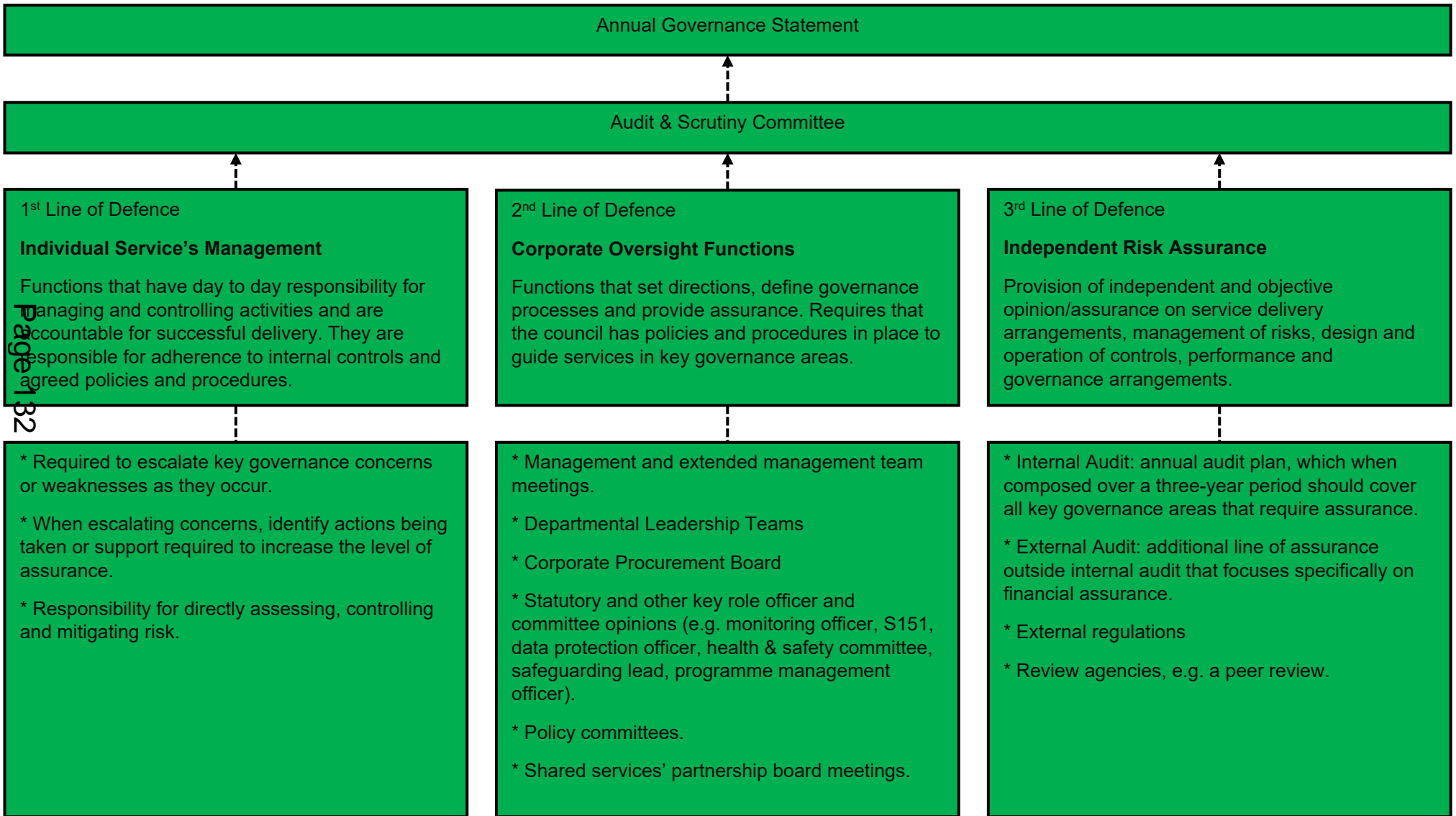
Corporate governance and good governance are everyone's responsibility. There are however a number of specific responsibilities in relation to the implementation, monitoring and review of the Code and the production of the Annual Governance Statement, as outlined below:

Leader of the Council	Championing and role modelling good governance, in the spirit of the Code.
Head of Paid Service (Chief Executive)	Championing and role modelling good governance, in the spirit of the Code.
Head of Legal Services & Monitoring Officer	Overseeing the implementation and monitoring of the Code. Reviewing the operation of the Code and advising on any changes that may be necessary to maintain it and ensure its effectiveness in practice. Undertaking an annual review of the Code to provide assurance on the extent of compliance with it, and reporting on the extent of that assurance in the Annual Governance Statement.
Chief Financial and Section 151 Officer	Leading the promotion and delivery by the whole organisation of good financial management so that public money is safeguarded at all times and used appropriately, economically, efficiently and effectively.
Head of Internal Audit (Southern Internal Audit Partnership)	Reporting to the Audit and Scrutiny Committee on audit activities during the year, with particular emphasis on the systems of internal control and arrangements for corporate governance.

Governance structure

<p>The Council</p> 	<ul style="list-style-type: none"> • Consists of 42 councillors. • Approves the constitution. • Appoints committees and sub-committees. • Sets council tax. • Set budget framework
<p>Policy Committees</p> 	<ul style="list-style-type: none"> • Main decision-making function of the council. • Comprise four committees who have responsibilities for particular areas. • Subject to political oversight of the council. • Membership is politically balanced.
<p>Audit & Scrutiny Committee</p> 	<ul style="list-style-type: none"> • Provides assurance to the council on the adequacy and effectiveness of the governance arrangements, risk management framework and internal control environment. • Approves the Local Code of Corporate Governance, Annual Governance Statement and the Statement of Accounts. • Review and scrutinise decisions and performance of the Council and audit arrangements.
<p>Other regulatory committees</p> 	<ul style="list-style-type: none"> • Licensing: deals with all aspects of local licensing for which the council is responsible. • Planning: makes decisions on certain planning applications and deals with other development control issues such as enforcement. • Standards Committee: promoting and maintaining high standards of conduct by Councillors and co-opted Councillors.
<p>Management Team</p> 	<ul style="list-style-type: none"> • Implements the policy and budgetary framework set by the council, and provides advice to policy committees and the council on the development of future policy and budgetary issues. • Oversees the delivery of the council's Strategic Plan and implementation of policy. • Operationalised by leading and attending: management team, extended management team, departmental leadership team, partnership and other corporate cross-cutting board meetings.
<p>Extended Management Team</p> 	<ul style="list-style-type: none"> • Responsible for developing, maintaining and implementing the council's governance, risk, performance and control framework. • Contribute to the effective corporate management and governance of the council. • Operationalised by attending and contributing to: management team, extended management team, departmental leadership team, partnership and other corporate cross-cutting board meetings.

Governance Assurance Channels



Review of the Anti-Fraud, Bribery and Corruption Policy and Anti-Fraud Strategy Statement

Audit & Scrutiny Committee Tuesday, 26 September 2023

Report of: Head of Legal Services & Monitoring Officer

Purpose: For decision

Publication status: Unrestricted

Wards affected: All

Executive summary:

The Committee is the designated body for oversight of the Council's Anti-Fraud and Anti-Corruption Policy ('the Policy'). This Policy has not been updated since 2021.

The Committee is requested to review and approve the updated Anti-Fraud, Bribery and Corruption Policy attached at appendix A and the Anti-Fraud Strategy Statement at appendix B and consider recommendations for improvements.

This report supports the Council's priority of: Building a better Council

Recommendation to Committee:

That:

- A. The updated Anti-Fraud, Bribery and Corruption Policy attached at appendix A be reviewed and the Committee determine any recommendations it wishes to make to ensure its effectiveness;
 - B. The updated Anti-Fraud, Bribery and Corruption Policy is approved by the Committee and recommended for adoption;
 - C. The updated Anti-Fraud Strategy Statement attached at appendix B be reviewed and the Committee determine any recommendations it wishes to make to ensure its effectiveness; and
 - D. The updated Anti-Fraud Strategy Statement is approved by the Committee and recommended for adoption by Full Council.
-

Reason for recommendation:

Both the Policy and the Strategy Statement are revised documents and this Committee in its terms of reference has a duty that such documents are kept up to date and are fit for purpose.

Introduction and background

- 1 The Council has a duty to protect the public funds under its control against fraud, bribery and corruption both from within the Council and from external sources. In the current climate of reduced funding and financial hardship it is more important than ever that losses to the Council because of fraud, bribery and corruption are kept to a minimum to ensure that its limited resources are used for their intended purpose.
- 2 The Anti-Fraud, Bribery and Corruption Policy ('Policy') provides a clear framework alongside the Council's Anti-Fraud Strategy Statement Strategy ('Strategy'), for the Council to undertake necessary, legal and proportionate actions wherever the evidence supports an investigation into an allegation of fraud, and to seek recovery of defrauded monies through all possible legal means.
- 3 Ensuring policies are up to date and Officers are aware of the risk of fraud, bribery and corruption is critical to enabling losses to be minimised and securing reputation. The Terms of Reference of this Committee include the requirement "To monitor and review" the Council's Anti-Fraud and Anti-Corruption Policy and the Anti-Fraud Strategy Statement .
- 4 Although there is no silver bullet for tackling the issues of fraud, corruption and bribery, one way is to create a strong anti-fraud culture within the organisation. The revised policy attached as Appendix 1 to this report, identifies the need to embed the risk of fraud and corruption, including bribery, into the culture of the organisation. Officers at all levels will need to ensure that they consider ways to minimise the risks of fraud, bribery and corruption as part of their day-to-day duties.
- 5 Over the past 12 months the Council has delivered fraud awareness training to various sections including Housing staff and the Revenue and Benefits Team. Work is being undertaken that all Officers complete a mandatory e-learning module to assist them in understanding the risk of Fraud, Corruption and Bribery. This training will be supported by annual refresher training. The Council has a Joint Working Agreement with Reigate and Banstead Borough Council that provides for the delivery of training, reporting, policy review, anti-fraud initiatives and where necessary investigation. This supplements expertise within individual areas of the Council such as Housing, Revenues and Benefits and Exchequer.
- 6 It is therefore vitally important that anti-fraud policies and strategies are kept up to date to support and guide Officers, ensuring compliance with laws and regulations, giving guidance for decision-making, and streamlining internal processes.

Key implications

Comments of the Chief Finance Officer

There are no direct financial implications arising from this report. However, theft, fraud and corruption, including bribery, are all offences of a financial nature and can cause significant financial loss to the Council. The Policy and Strategy makes it clear that anti-fraud and bribery is an organisational wide issue and all staff and Members have a role to play in the prevention, detection and investigation of these, as appropriate.

Comments of the Head of Legal Services

This Policy and Strategy satisfies the legislative requirements to have effective arrangements for tackling fraud, bribery and corruption.

Equality

Under section 149 of the Equality Act 2010, the 'general duty' on public authorities is set out as follows:

A public authority must, in the exercise of its functions, have due regard to the need to:

- (a) eliminate discrimination, harassment, victimisation and any other conduct that is prohibited by or under this Act;
- (b) advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it; and
- (c) foster good relations between persons who share a relevant protected characteristic and persons who do not share it.

The public-sector equality duty requires the Council to consider how it can positively contribute to the advancement of equality and good relations and demonstrate that it is paying 'due regard' in its decision making in the design of policies and in the delivery of services.

The Policy does not impact directly on this duty but requires that any activity carried out under the Policy complies with the relevant equality policies.

Climate change

There are no climate change implications arising directly from the proposed policy.

Appendices

Appendix A - Anti-Fraud, Bribery and Corruption Policy

Appendix B – Anti Fraud Strategy

Background papers

None.

----- end of report -----

APPENDIX A

Document History

Version	Date	Key changes made	Approved by
2.0	15/09/2023	Previous policy updated	Head of Legal/ s151 Officer
1.0	March 2021	Previous policy updated.	Head of Legal
1.1	24/09/2021	Version control added. Typo corrected: "Fraud and Corruption" removed from S3.4 as a self-reference to this policy	Head of Legal

Anti-Fraud, Bribery and Corruption Policy

1. Introduction

- 1.1 The purpose of this Policy is to set out the high level priorities that must be met to achieve the Council's 'zero tolerance' towards corruption, fraud and bribery and set out its approach for dealing with the threat or subsequent incidence of fraud and bribery from both internal and external sources.
- 1.2 This document replaces the previous Anti-Fraud and Corruption Policy and reflects changes to the corruption legislation that have been included in the **Bribery Act 2010 - GOV.UK**.
- 1.3 The responsibility for this Statement sits with the Chief Finance Officer (Section 151), Mark Hak-Sanders: MHakSanders@tandridge.gov.uk
- 1.4 The following definitions are provided for the purposes of this document.

Fraud: is the intentional distortion of financial statements or other records by persons internal or external to the Council, which is carried out to obtain an advantage, avoid an obligation or cause loss to another party.

Fraud is therefore a deliberate, dishonest act by an individual or group of people, which can be committed, as per **The Fraud Act 2006 - GOV.UK**, by:

- False representation
- Failing to disclose information
- Abuse of position

A fraud referral should be completed at the following link:

<https://www.report-fraud.co.uk/tandridge>

Bribery: is offering, promising or giving someone a financial or other advantage to induce or reward that person to perform their functions or activities improperly as per **The Bribery Act 2010 - GOV.UK**, which came into force 1st July 2011.

There are four key offences under the Act:

- bribing a person to induce or reward them to perform a relevant function improperly (**section 1 - GOV.UK**)
 - requesting, accepting or receiving a bribe as a reward for performing a relevant function improperly a bribe (**section 2 - GOV.UK**)
 - using a bribe to influence a foreign official to gain a business advantage (**section 6 - GOV.UK**)
 - in relation to a commercial organisation, committing bribery to gain or retain a business advantage, there being no adequate procedures in place to prevent such actions (**section 7 - GOV.UK**).
- 1.5 The Council accepts that public bodies may be classed as a “commercial organisation” in relation to the corporate offence of failing to prevent bribery (**section 7 - GOV.UK**). In any event, it represents good governance and practice to have adequate procedures in place to protect the Council and its staff from reputational and legal damage. It is in the interests of everybody connected with the Council to act with propriety at all times.
- 1.6 The penalties under the Bribery Act have been raised significantly and are severe. An individual guilty of an offence under **sections 1,2 or 6 - GOV.UK** is liable on conviction in a magistrates court to imprisonment for a maximum term of 12 months, or to a fine not exceeding £5,000, or to both and on conviction in a crown court, to imprisonment for a maximum term of ten years, or to an unlimited fine, or both. The Council, if convicted under sections 1,2 or 6 will also face the same level of fines and, if guilty of an offence under **section 7 - GOV.UK**, is liable to an unlimited fine.

See Annex 1 for more details relating to Bribery.

Theft: is the dishonest appropriation of property belonging to another with the intention of permanently depriving the other of it.

- 1.7 The above definitions cover such acts as deception, forgery, extortion, blackmail, conspiracy, collusion, embezzlement, false accounting and or false representation, concealment of material facts, the offering of a gift or reward to influence a person’s actions and misappropriation.
- 1.8 Good Corporate Governance requires that the Council is firmly committed to dealing with fraud and bribery and will deal equally with perpetrators from inside and outside the Council. To this end, there will be no distinction

made, regarding investigation, between cases that generate financial benefits and those that do not. All cases will be viewed seriously and following investigation the action taken will be in line with the merits of each case and in accordance with other procedures and obligations applicable to the Council.

- 1.9 The statement in Para 1.8 is intended to be consistent with the Nolan Principles - **Seven Principles of Public Life - GOV.UK** and should be read in the light of those principles, in that all will act with selflessness, integrity, objectivity, accountability, openness, honesty and leadership. Those Principles are not part of this statement but are set out in full at Annex 2 for information.
- 1.10 This Policy supports the Council's Local Code of Corporate Governance in promoting the values of good governance through the upholding of high standards of conduct and behaviour.

2. Corporate Framework and Culture

- 2.1 The Council has a wide range of interrelated policies, protocols, codes, rules, procedures, manuals, and other guidance documents that provide a corporate framework to counter the possibility of fraudulent activity and or bribes. These have been formulated taking account of appropriate legislative requirements and expected standards relating to public sector life. Such documents are referred to within the Council's Constitution.
- 2.2 The expectation is that elected Members and Officers of all levels will adopt the highest standards of propriety and accountability and demonstrate that the Council is acting in a transparent and honest manner.
- 2.3 The highest standards are also expected from all organisations that have dealings with the Council. Suppliers, contractors, consultants, partners, and other organisations funded by the Council are therefore expected to adopt or abide by Council policies, procedures, protocols, and codes of practice. The Council will consider the extent to which it has further involvement with any organisation that fails to abide by the expected standards.
- 2.4 It is important that a culture of honesty and openness, based on values such as fairness, trust and integrity is a key element in tackling fraud and bribery is maintained. In this respect, each Member and Officer of the Council is under a duty to report any reasonable suspicions and is encouraged to raise any concerns about fraud and bribery, in the knowledge that such concerns will be properly investigated. The Council has a Whistleblowing Policy to protect anyone who wishes to raise concerns about behaviour and or practice.
- 2.5 When fraud and or bribery has occurred due to an identified breakdown in controls, the relevant manager will be responsible for ensuring appropriate

improvements in systems of control are implemented to minimise the risk of re-occurrence.

3. Prevention

- 3.1 Incidents of fraud and bribery are costly; both in terms of reputational risk and financial losses (either directly through the loss of cash and or assets and or through the utilisation of resources in dealing with and resolving any identified cases). The prevention of fraud and bribery is therefore a key objective of this Council and respective roles and responsibilities are outlined below.

4. Role of Elected Members

- 4.1 As elected representatives, all Members of the Council have a duty to act in the public interest and to protect the Council from any acts of fraud and bribery and ensure that resources are used prudently and within the law to safeguard public money, including ensuring they do not procure an advantage improperly.
- 4.2 All Members are required to operate and adhere to the Council's Constitution, which incorporates a Code of Conduct for Members.

5. Role of Monitoring Officer

- 5.1 The Council's Monitoring Officer has a statutory responsibility to advise the Council on the legality of its decisions and to ensure that the Council's actions do not give rise to illegality or maladministration. The Monitoring Officer also encourages the promotion and maintenance of high standards of conduct within the Council, particularly through the provision of support to the Extended Management Team and Committees.

6. Role of Section 151 Officer

- 6.1 **Section 151 of the Local Government Act 1972 - GOV.UK** places a statutory responsibility on the Council to appoint a 'Section 151 Officer' to ensure the proper administration of the Council's financial affairs. To this end, the Section 151 Officer will advise all Members and Officers regarding financial propriety, probity, and budgetary issues. The Section 151 Officer role is very much supported by the work undertaken by Internal Audit.

7. Role of Managers

- 7.1 Managers at all levels are responsible for establishing sound systems of internal control in all their service's operations, both financial and otherwise, such that the Council has sound methodologies for administering its responsibilities in the provision of services to its residents and businesses.

- 7.2 'Internal control' means the systems of control devised by management to ensure the Council's objectives are achieved in a manner that promotes economic, efficient and effective use of resources. Such systems must safeguard the Council's assets and interests from fraud, bribery, and other wrongdoing. It is important that duties are organised in such a way that no one person can carry out a complete transaction without some form of checking or intervention process being built into the system.
- 7.3 Managers are also responsible for ensuring that their Officers are aware of the Council's Constitution (including the related policies, protocols, codes, and procedures) and that the requirements of each are being met in their everyday business activities.
- 7.4 Managers are expected to create an environment within which Officers feel able to approach them with any concerns they may have about suspected irregularities and adhere to the Whistleblowing Policy when applicable.
- 7.5 The Council recognises that a key preventative measure in dealing with fraud and bribery is for managers to take effective steps at the recruitment stage to establish, as far as possible, the honesty and integrity of potential employees, whether for permanent, temporary, or casual posts and agency staff. The Council's formal recruitment procedure contains appropriate safeguards in the form of written references, the verification of qualifications held and employment history. In addition, the Council uses The Disclosure and Barring Service (DBS) for certain posts to help make safer recruitment decisions and prevents unsuitable people working with adults for reasons of age, illness or disability including children or other positions of trust that fall within the **Rehabilitation of Offenders Act – GOV.UK**. The DBS supersedes what was previously known as the CRB (Criminal Records Bureau).
- 7.6 Managers are also required to ensure that Officers are properly trained to discharge the responsibilities allocated. Once training has been provided, performance is monitored and action taken where appropriate to ensure adherence to proper practices and or agreed procedures.

8. Role of Officers

- 8.1 Officers are governed in their work by the various policies, protocols, codes, rules, and procedures, particularly regarding conduct issues and are responsible for ensuring that they follow any instructions given to them by their managers, particularly in relation to the safekeeping of assets.
- 8.2 Officers are also expected to be alert to the possibility that fraud and bribery may exist in the workplace and are under a duty to share (with management and the Council's dedicated Fraud and Financial Investigations Team.) any concerns they may have. Employees are protected under the Whistleblowing Policy, where required, regarding any genuine concerns they may wish to raise.

- 8.3 Officers who hold professional, trade or other appropriate qualifications are expected to comply with codes of conduct issued by the organisations of which they are members.

9. Role of Fraud and Financial Investigations

- 9.1 The Council contracts a team dedicated in fraud and financial investigations based within Reigate & Banstead Borough Council. The team focusses on high-risk areas of fraud. Examples may include the Council Tax Reduction Scheme, Council Tax discounts and exemptions such as single persons discount and student exemption, employee, right to buy, homeless applications, housing. Any area where there is a loss or a risk of loss to the Authority identified will be investigated.
- 9.2 Where required, and due to the nature of the allegation, a financial investigation will assist to gather necessary evidence whilst operating within the legal framework of the **Proceeds of Crime Act 2002 (POCA) – GOV.UK**.

10. Role of Internal Audit

- 10.1 Internal Audit independently reviews the existence, appropriateness, and effectiveness of internal controls as a service to management and thereby plays a vital preventative role. This is done based on a risk based cyclical audit plan that is agreed annually with the Extended Management Team ('EMT').
- 10.2 Internal Audit have a liaison and or reporting process whereby observations on control or compliance weakness raised within audit reports are addressed by actions identified by management to mitigate those weaknesses with a view to reducing risks and preventing losses to the Council.
- 10.3 Internal Audit also follows up and informs EMT of actions that need to be implemented. Internal Audit has reporting lines to S151 Officer and the Chairman of the Audit & Scrutiny Committee, enabling any failure to implement agreed action to be appropriately escalated.

11. Role of External Audit

- 11.1 Independent external audit is an essential safeguard of the stewardship of public money. This is currently carried out through specific reviews that are designed to test (amongst other things) the adequacy of the Council's financial systems and arrangements for preventing and detecting fraud and bribery. It is not the external auditors' function to prevent fraud and irregularities, but the integrity of public funds is always a matter of general concern.
- 11.2 External auditors are always alert to the possibility of fraud and irregularity and will act without undue delay if grounds for suspicion come to their

notice. The external auditor has a responsibility to review the Council's arrangements for preventing and detecting fraud and irregularities within financial statements, and arrangements designed to limit the opportunity for bribery.

12. Deterrence

12.1 Whilst many of the issues outlined above on prevention will act as a deterrent, there are specific ways in which the Council seeks to deter potential wrongdoers from committing or attempting fraudulent acts or becoming involved with bribery. These include –

- i. Publicising that the Council is firmly against fraud and bribery at appropriate opportunities and will take stern action against perpetrators (e.g., dismissal of employees, prosecution of offenders, termination of contracts etc).
- ii. Acting robustly and decisively when fraud and or bribery are suspected and, if proven, being committed to viewing cases seriously and taking action as appropriate bearing in mind all relevant factors of each case.
- iii. Always seeking to maximise recoveries for the Council, through agreement, repayment, court action, penalties, insurance, pension benefits etc.
- iv. Referring any investigative cases to the Police as soon as there is sufficient evidence to support that criminal offences have occurred.
- v. Liaising with the press or otherwise publicising any anti-fraud and bribery initiatives undertaken by the Council and subsequent results, where deemed appropriate.
- vi. Where appropriate, publicising the results stemming from investigations into suspected cases of fraud and bribery.

13. Detection

13.1 Whilst it is not an Internal Audit responsibility to detect fraud and bribery (this is the responsibility of managers and through fraud, and financial investigations), Internal Audit plays an important role in such detection. Internal Audit plans include reviews of systems of internal controls, specific fraud, error and bribery tests, spot checks and unannounced visits. Such work may directly detect instances of fraud, error and bribery and invariably contributes to improved controls and or procedures that aid detection of fraud, error and bribery or otherwise deter it from happening.

13.2 All managers have responsibility for preventing and detecting fraud and bribery, but it is often the alertness of staff or members of the public, to the possibility of fraud and bribery, which aids detection. Allegations and complaints are key sources of detection regarding fraud and bribery and as such the Council treats this type of information seriously and in line with the Whistleblowing Policy where applicable.

- 13.3 Awareness of the key indicators of fraud and bribery is also advantageous to the detection of these offences and the Council is committed to training and communication routines whereby Members of the Council, managers and Officers can be informed of or updated with the relevant facts that will aid their vigilance regarding the identification of fraud and bribery.

14. Investigation

- 14.1 Investigation into fraudulent activity or bribes will be carried out in accordance with the Council's internal investigation processes.
- 14.2 Appropriate liaison will take place with senior Officers of the Council regarding any investigation that is commenced. This will be via the Statutory Officer group. The details of each case and subsequent progress will be reported as required and or necessary.

15. Training and Awareness

- 15.1 It is recognised that the success of the Counter Fraud, Corruption and Bribery statement will, to a degree, depend on the effectiveness of programmed training and continuing awareness of people throughout the Council and of facilitating people's ability to be responsive regarding fraud and bribery issues.
- 15.2 To facilitate the raising of awareness of this Policy, the Council will be running mandatory online training for all Officers of the Council.
- 15.3 All Officers involved in fraud work will be properly and regularly trained in all aspects of it. The training plans of all relevant Officers will be reviewed annually as part of the Councils' appraisal system and will include both internal and externally training provision. Such training will be tailored to the needs of the individual Officer concerned and is therefore dependent upon knowledge and experience.
- 15.4 Further consideration will be given to the most effective ways of increasing Member and Officer awareness of this Policy and their associated responsibilities in complying with it, including any e-learning training and or awareness packages that may be available to the Council.

16. Conclusions

- 16.1 Several service departments within the Council with statutory, regulatory or other enforcement powers have in place their own service specific policies that focus on specific operational considerations. These policies complement this Policy, providing detailed operational context specific to the enforcement remit of the relevant service(s) to which they relate. In the event, however, that a conflict may arise, clarification should be sought from the Council's Head of Legal.

16.2 The Monitoring Officer, in consultation with the Chief Executive, the S151 Officer, and the Chairman and Vice Chair(s) of the Audit and Scrutiny Committee will ensure that any corrective actions identified from investigations are brought to the attention of the Audit and Scrutiny Committee.

17. Review of the policy

17.1 This Policy will be reviewed by the Monitoring Officer and S151 Officer every two years or sooner depending on legislative changes.

Annex 1

Bribery Act implementation

The Council will follow the guidance issued by the Ministry of Justice. The actions are intended to be proportionate to the risks faced by the Council and to the nature, scale, and complexity of the Council's activities. The actions are expected to provide a defence of "adequate procedures" against any corporate offence. The Council's procedures cover the following principles.

Top Level Commitment

The Management Team are committed to the Bribery Act 2010 and the introduction of this policy has been approved by the Management Team and the Corporate Governance Group. They endorse a culture within the Council in which bribery is not accepted or tolerated.

Risk Assessment

The nature and extent of the Council's exposure to external and internal risks of bribery will be assessed and documented as part of the Council's risk management process. Any risk assessment is intended to be an on-going process based on regular communication and review. The Council should know who it is doing business with and whether this has risk implications.

Due Diligence

A proportionate and risk-based approach will be taken in respect of persons and other organisations that perform services for or on behalf of the Council. Due diligence will include an evaluation of the background, experience and reputation of business partners. The transactions will be properly monitored and written agreements and contracts will provide references to the **Bribery Act 2010 - GOV.UK** and this policy. Reciprocal arrangements may be required for business partners to have their own policies in place. They will be advised of the Council's policy and be expected to always operate in accordance with such policy.

Communication

The Council will ensure that this policy and other related policies and procedures are embedded in the Council's working arrangements through appropriate communication, including training, which is proportionate to the risks the Council faces. The Council's induction programme will include reference to the **Bribery Act 2010 - GOV.UK** and this policy.

Monitoring and Review

This policy, control arrangements, risk management processes and other related policies and procedures designed to prevent bribery and corruption will be monitored, reviewed, and improved where necessary on a regular basis. All incidents of bribery or suspected bribery will be reported to the Corporate Governance Group. An assurance of compliance will be included in the Annual Governance Statement.

Bribery Act 2010

What is prohibited?

The Council prohibits employees or associated persons from offering, promising, giving, soliciting, or accepting any bribe. The bribe might be cash, a gift, hospitality, or other inducement to, or from, any person or Council, whether a public or government official, official of a state-controlled industry, political party or a private person or Council, regardless of whether the employee or associated person is situated in the UK or overseas.

The bribe might be made to ensure that a person or the Council improperly performs duties or functions (for example, by not acting impartially or in good faith or in accordance with their position of trust) to gain any commercial, contractual, or regulatory advantage for the Council in either obtaining or maintaining Council business, or to gain any personal advantage, financial or otherwise, for the individual or anyone connected with the individual.

This prohibition also applies to indirect contributions, payments or gifts made in any manner as an inducement or reward for improper performance, for example through consultants, contractors or sub-contractors, agents or sub-agents, sponsors or sub-sponsors, joint-venture partners, advisors, customers, suppliers or other third parties.

Facilitation payments

Facilitation payments are unofficial payments made to public officials in order to secure or expedite actions. These types of payments are not tolerated and are illegal. Charitable donations including political donations and sponsorship are areas vulnerable to bribery and corruption as they lack monitoring or benchmarking on appropriateness. Due diligence must be applied to such transactions and approval sought from the Council's Monitoring Officer before any monies are accepted.

Receipt of gifts – disclosure

Any employee who receives a gift of any kind from an existing or potential business contact must disclose the fact of the gift, its nature and the identity of the sender to his and or her line manager. Managers should keep a record of all such instances.

If the gift is anything other than a small token of appreciation having no substantial financial value (managers should use their discretion when

determining this value e.g. anything below the face value of £30 is acceptable), the employee will be required to donate the gift to the Mayor's charity. The sender should be told of the action with a polite note thanking him and or her and explaining that it is the Council's policy that employees should not receive gifts. Gifts should be disclosed to an officer's line manager by email or in writing.

In cases where the Officer's line manager agrees that the gift was sent to the employee as a token of gratitude for work carried out to a particularly high standard or for carrying out an unpleasant task in a consistently cheerful manner, or for any other exceptional level of service given, the employee may, at the line manager's discretion, be permitted to retain the gift. The gift should be declared on a declaration form and sent to HR.

Small gifts that are genuinely given as a token of appreciation or gratitude will be acceptable, provided that the employee properly declares the gift in line with this policy and provided that the employee does not subsequently treat the person who sent the gift more favourably than other customers and or suppliers, etc. An example of this would be the provision of a Christmas "box" to waste collection staff. As a rule, small tokens of appreciation, such as flowers, biscuits, or a bottle of wine, may be retained by Officers, but should still be declared.

A typical concern is hospitality. Where refreshments such as tea and coffee, light lunches are provided in the context of a meeting, seminar, or similar presentations or otherwise within the normal business of meetings that will be fine and need **NOT** be declared.

However, if hospitality is either disproportionate to the type of event or is part of a tendering and or procurement relationship including current suppliers or is otherwise of very high value such as a restaurant meal then it should be discussed, where possible, with managers before acceptance. Details of all such hospitality should be emailed to HR on the declaration form and the information provided will be entered in the hospitality register which is maintained by them. That document is open to the public.

Record Keeping

Officers and, where applicable, associated persons, are required to take particular care to ensure that all Council records are accurately maintained in relation to any contracts or business activities, including financial invoices and all payment transactions with clients, suppliers, and public officials.

Due diligence should be undertaken by employees and associated persons prior to entering any contract, arrangement or relationship with a potential supplier of services, agent, consultant or representative (in accordance with the Council's procurement and risk management procedures).

Officers and associated persons are required to keep accurate, detailed, and up-to-date records of all corporate hospitality, entertainment or gifts accepted or offered.

Officers Must:

- ensure that they have read, understood, and comply with this Policy
- use the appropriate mechanisms within the Council to raise concerns as soon as possible if they believe or suspect that an offence under this Policy has occurred or may occur in the future.

Raising a concern

Officers are encouraged to raise any concerns with their manager and make use of the Council's Whistle-blowing Policy, as appropriate. This provides information on the courses of actions available to report serious concerns (including bribery) in confidence. The Council is aware that staff who refuse to accept the offer of a bribe and who wish to report an incident may worry about the repercussions for themselves and their employment. Therefore, the Council in encouraging openness will support anyone who raises a genuine concern under this policy, even if the alleged act of bribery is established, upon investigation, to be unfounded. The Council is committed to ensuring that staff do not suffer any detrimental treatment through refusing to take part in any form of bribery.

Annex 2

The Seven Principles of Public Life (Nolan principles)

Selflessness

Holders of public office should take decisions solely in terms of the public interest.

They should not do so to gain financial or other material benefits for themselves, their family, or their friends.

Integrity

Holders of public office should not place themselves under any financial or other obligation to outside individuals or organisations that might influence them in the performance of their official duties.

Objectivity

In carrying out public business, including making public appointments, awarding contracts, or recommending individuals for rewards and benefits, holders of public office should make choices on merit.

Accountability

Holders of public office are accountable for their decisions and actions to the public and must submit themselves to whatever scrutiny is appropriate to their office.

Openness

Holders of public office should be as open as possible about all the decisions and actions that they take. They should give reasons for their decisions and restrict information only when the wider public interest clearly demands.

Honesty

Holders of public office have a duty to declare any private interests relating to their public duties and to take steps to resolve any conflicts arising in a way that protects the public interest.

Leadership

Holders of public office should promote and support these principles by leadership and example.

APPENDIX B

ANTI-FRAUD STRATEGY STATEMENT

1.0 Introduction

- 1.1 As with other organisations Tandridge District Council ('TDC') is at risk of losses through fraud, bribery and corruption. The Council recognises that as well as causing financial loss such activities are also detrimental to the provision of services and damaging to the reputation of and confidence in the Council. To safeguard itself the Council is committed to making sure that the opportunity for fraud, bribery and corruption is reduced to the lowest possible risk within existing resources.
- 1.2 TDC therefore advocates **strict adherence** to its anti-fraud, bribery and corruption policy. Whilst individual circumstances of each case will be carefully considered, in most cases there will be a **zero-tolerance** approach to fraud, bribery and corruption in all its forms. TDC will not tolerate fraud, bribery or corruption by its Members, Officers, suppliers, contractors, partners, service users or the public and will take all necessary steps to investigate all allegations of fraud, bribery or corruption and pursue sanctions available in each case, including removal from office, disciplinary action, dismissal, civil action for recovery and/or referral to the Police and/or other agencies. The required ethical standards are included in the Members' Code of Conduct and Employees' Code of Conduct.
- 1.3 The "Section 151 Officer" has a statutory responsibility under section 151 of the Local Government Act 1972 to ensure the proper arrangements for the Council's financial affairs and has developed Financial Regulations, codes of practice and business rules. In addition to direct control, the Section 151 Officer exercises quality control on financial administration through delegation of responsibilities to officers including the Finance Business Partners, officers in Exchequer and Officers in Revenues and Benefits. Transactional and procurement approval is subject to, as a minimum, dual control.
- 1.4 The Head of Legal Services & Monitoring Officer has a statutory responsibility to advise the Council on the legality of its decisions and to ensure that the Council's actions do not give rise to illegality or maladministration. It is therefore essential for Officers to follow the Council's policies and procedures to demonstrate that the Council is acting in an open, transparent and lawful manner.
- 1.5 TDC has a robust framework of procedures and controls which provide the major elements of its anti-fraud and corruption governance arrangements. This Strategy is an integral part of a range of policies and procedures that provide a corporate framework to help counter any fraudulent activity. These have been formulated in line with the appropriate legislative requirements and professional best practice and include:

- Whistleblowing policy
- Anti-fraud; bribery and corruption policy
- Code of Corporate Governance
- The Constitution including Contract Standing Orders and Financial Regulations
- Employee Handbook
- Codes of Conduct for Councillors and Officers
- Anti-Money Laundering Guidelines
- IT Security Policy

2.0 Objectives

2.1 The objectives of the Strategy are to:

- Ensure that TDC is protected against fraud and loss.
- Protect the TDC's valuable resources by ensuring they are not lost through fraud but are used for improved services to Tandridge residents and visitors.
- Create an "anti-fraud" culture which highlights TDC's zero tolerance of fraud, corruption and theft, which defines roles and responsibilities and actively engages everyone (the public, Councillors, Officers).

2.2 TDC intends to develop its "anti-fraud culture" by:

- Making new Officers aware of their responsibilities as part of the induction process by completing a Workrite fraud online course "Anti Money Laundering and Anti Bribery and Corruption"
- Updating TDC's Anti-Fraud and Whistleblowing policies regularly so that they take account of updated national guidance and advice, and publicising these changes through a Committee report;
- Commissioning Internal Audit to work with managers to ensure new and existing systems, procedures and policy initiatives consider any fraud risks and anti-fraud controls are built in. The Council commits to ensuring that recommendations arising from internal audit reports are addressed.
- Creating an environment that enables the reporting of any genuine suspicions of fraudulent activity. However, TDC will not tolerate malicious or vexatious allegations or those motivated by personal gain and, if proven, disciplinary or legal action may be taken.
- Publicising an annual fraud report to the Audit and Scrutiny Committee.

3.0 Pursue

3.1 TDC will take robust and appropriate action to investigate, punish and recover funds from those who seek to defraud it.

3.2 We will seek the strongest available sanctions against any member of the public, contractor, Member or Officer who commit fraud against TDC, its

clients or the public purse. This may include prosecution and additionally for Officers, disciplinary action.

- 3.3 Where appropriate TDC will also work with other public authorities, including the Police, DWP and our insurance providers. We will share information to prevent, detect and investigate acts of fraud against the public purse.
- 3.4 TDC will always seek to recover any funds or assets that have been lost due to fraud and will use all means available to do so under its Debt Recovery Strategy and where appropriate using Proceeds of Crime Act legislation.
- 3.5 TDC will seek to publicise the outcomes of such investigations in the annual fraud Report, to provide the public with the assurance that public funds are being protected and to act as a deterrent to those that may consider committing fraud in the future.

4.0 Responsibilities

- 4.1 TDC's expectation is that Councillors and Senior Managers (Extended Management Team) will lead by example and that Officers at all levels will comply with the Constitution, TDC policies, Financial Regulations, Contract Standing Orders and Codes of Conduct.
- 4.2 Senior Managers have a responsibility for ensuring and maintaining adequate system controls within their departments. This includes the responsibility for the prevention and detection of fraud and ensuring that their Officers are aware of their responsibilities in this regard.
- 4.3 The Audit and Scrutiny Committee on behalf of TDC undertakes the following:
 - a. Formulate and approve policy documentation in respect of Anti-Fraud and Corruption processes and ensure the adequacy and effectiveness of their application throughout the Authority.
 - b. Review and ensure that adequate arrangements are established and operating to deal with situations of suspected or actual wrongdoing, fraud and corruption.

5.0 Reporting

- 5.1 If Officers believe that someone is committing a fraud or suspects bribery or corrupt practices, these concerns should be raised in the first instance directly with their line manager.
- 5.2 Where line managers are made aware of suspected fraud by Officers, they have responsibilities for passing on those concerns to the Section 151 Officer. Managers should react urgently to evidence of potential fraud or corruption.

- 5.3 Members of the public can report concerns through TDC's complaints procedures or by contacting their elected member, SIAP Internal Auditors or the Local Government Ombudsman.
- 5.4 Reporting is essential to this Strategy and:
- Ensures the consistent treatment of information regarding fraud, bribery and corruption.
 - Facilitates proper investigation by experienced auditors or investigators.
 - Ensures the proper implementation of a fraud response investigation plan.
 - Ensures appropriate employment procedures are followed.
 - Ensures the interests of the people of Tandridge District and the Council are protected.
- 5.5 An annual report will be presented to the Audit and Scrutiny Committee and Members will be made aware of any material fraud or attempted fraud.

Appendix 1: Definition of terms

As per the Fraud Act 2006, fraud is a criminal offence. Fraud is any action taken by an individual, group or organisation which is designed to facilitate dishonest gain at the expense of (or loss to) TDC, the residents of Tandridge or the wider national community and can include:

- **Fraud by False Representation:** Dishonestly making a false representation, and intend by making the representation, to make a gain for themselves or another, or cause a loss or expose another to a risk of loss.
- **Fraud by (wrongly) failing to disclose information:** Dishonestly failing to disclose information which they are under a legal duty to disclose, and intend by failing to disclose the information, to make a gain for themselves or another, or cause a loss or expose another to a risk of loss.
- **Fraud by abuse of position:** Occupying a position in which the post holder is expected to safeguard, or not act against, the financial interests of another person, dishonestly abuse that position, and intend by such abuse, to make a gain for themselves or another, or cause a loss or expose another to a risk of loss.

Theft is stealing any property belonging to TDC or which has been entrusted to it (i.e., client funds), including cash, equipment, vehicles, data. Theft does not necessarily require fraud to be committed. Theft can also include the stealing of property belonging to our staff or members whilst on council premises.

A person is guilty of theft under the Theft Act 1968 if they 'dishonestly appropriate property belonging to another with the intent of permanently depriving the other of it' or they dishonestly retain a wrongful credit. For example, where they do not report and repay an overpayment of salary or advance.

Corruption is defined as an act done with the intent to give some advantage which is inconsistent with a public servant's official duty and the rights of others. In the public sector it can also be defined as the abuse of power by a public official for private gain. Forms of corruption vary but include bribery, extortion, nepotism, cronyism, embezzlement.

Bribery is defined as the offering, giving, soliciting or acceptance of inducements or reward designed to influence official action or decision making. Under the Bribery Act 2010, organisations are expected to implement anti-bribery measures and both organisations and individuals can face significant penalties for failure to meet these requirements.

Money laundering is the process by which the proceeds of crime are changed so that they appear to come from a legitimate source. Legislation concerning money

laundering is included within the Proceeds of Crime Act 2002 (the POCA) and Money Laundering Regulations 2007.

A **Whistleblower** is a person who tells someone in authority about alleged improper, unethical, dishonest or illegal conduct, including fraud occurring in any public or private organisation.

The Public Interest Disclosure Act 1998 provides legal recourse for an employee raising the concern should they feel they have been treated unfairly as a result of "whistleblowing".

Future Tandridge Programme Update

Audit & Scrutiny Committee September 2023

Report of: Chief Executive Officer

Purpose: For information

Publication status: Unrestricted

Wards affected: All

Executive summary

The overall aim of the Future Tandridge Programme ('FTP') programme is to transform the operating model for the Council, to create a smaller, more strategic, agile and responsive organisation, with resources targeted at Council priorities and which is underpinned by a more business-like approach to the way that the Council operates.

A key part of the FTP is the identification and delivery of savings identified in the Service Reviews and to ensure a balanced budget is delivered for 2023/24.

An update on savings and the impact to residents and the Council can be found in the Strategy & Resources Committee 2023/24 Budget and Medium-Term Financial Strategy report of 31st January. This report should be read in conjunction with the budget papers. A further update on the delivery of savings was included in the FTP report to Strategy & Resources Committee respectively on the 30th March and on 29th June.

As agreed with this Committee previously, the focus of this report is on governance, risk and issue management to maximise the opportunity for the FTP to be successful.

This report supports the Council's priority of: Building a better Council.

Contact officer: David Ford – Chief Executive dford@tandridge.gov.uk

Recommendation to Committee:

1. To note the direction of travel for the FTP, the savings identified for delivery in 2023/24.
2. To note the approach to risk management being applied and the current programme level risks identified in Appendix D.

Reason for recommendation:

To continue to provide confidence in the governance structure of the FTP and to demonstrate that there is a clear risk management process with escalation in place.

1.0 Background

1.1 Financial context

At the Strategy & Resources Committee on 30th June 2022, a savings requirement of up to £2m for 2023/24 was identified to meet the likely shortfall between income and projected expenditure and identified the need for service reviews to deliver a significant proportion of these savings.

The Draft Budget report to the Strategy & Resources Committee on 1st December 2022 set out the savings that needed to be delivered in 2023/24. This was reconfirmed as part of the final budget which was proposed to Strategy & Resources on 31st January 2023. On 9th February 2023, these were approved by Full Council and therefore became the approved savings plan for 2023/24. The final savings plan totals £1.7m.

This report focuses on the governance and risk management arrangements for the FTP. The focus has now firmly moved to delivering the programme, ensuring the planned savings translate to successful achievement of a balanced outturn for 2023/24.

Alongside this, planning for 2024/25 and beyond has begun, including the need for a new Corporate Plan to shape the priorities of the Council and inform future budgets. Initial plans for the 2024/25 budget process were taken to Strategy & Resources Committee on the 29th June 2023. Work is progressing with heads of service to develop plans for the identification of savings for 2024/25. This will be subject to informal consultation with Members, followed by Strategy and Resources Committee consideration and approval.

1.2 Future Tandridge Programme

A key part of the programme is the consistent and rigorous review of all services which fundamentally challenges how and why the Council provides the services it does. The focus is on identifying outcomes which support the

longer-term operating model for the Council, balanced against short term opportunities to deliver the budgeted savings in 2023/24.

A full progress update on the programme was reported to this Committee on 1st December 2022; 31st January 2023; 30th March 2023 as well as an update on 29th June 2023.

The delivery phase of the programme is now progressing with plans developed by all service workstreams, with key milestones, resource requirements and associated risks. Phase 2 restructures planning is also underway, with the consultation due to complete in September 2023.

The latest programme highlight report and programme roadmap can be found in Appendices A and B.

1.4 Savings approach for 2024/25

Work has begun on identifying the savings target for 2024/25 and the approach to be taken is being developed. Further details are included in the Strategy and Resources Committee paper for 28th September 2023. The development and delivery of the 2024/25 budget will be subject to risk management arrangements consistent with the FTP and 2023/24 savings. This will be reported to Strategy & Resources Committee alongside the Draft Budget in November and subsequently the management of those risks will be reported to Audit and Scrutiny Committee.

2.0 **Governance**

Through the delivery phase of the programme, the governance and workstream structure for the programme operates at three levels, further details of which can be found in Appendix F.

3.0 **Risk and Issue Management**

Risk and issue management is undertaken at programme and workstream level. Programme level risks are recorded on a programme risk register and managed through the Programme and Benefits Delivery Board.

Risks are identified, reviewed, assessed and appropriate mitigation is determined to seek to reduce the level of risk identified.

Each risk has an assigned owner and is given both a pre and post mitigation rating. Risks are assessed through the Programme and Benefits Delivery board and regular service review meetings with the FTP team and Heads of Services which are updated regularly to reflect where the mitigation or scores may have changed.

Following a review of the FTP risk management process, the process has been modified to make more transparent the changes in post mitigation scoring. Individual mitigating actions relating to a risk and their relative status clearly indicate whether the status has resulted in a change in the score. Where a mitigating action has been completed, this will result in a lowering of the post mitigation risk score. Where mitigating actions have not started or are in progress, this will be indicated in the Mitigating action

status column. Additionally, the risk register now tracks any changes in the risk score in order to provide an audit trail. Further conversations are due to take place with the Chair of Audit & Scrutiny to provide additional assurance on the methodology used.

A view of the current FTP Programme Risk register can be found in Appendix C of this document.

Risks and Issues are also managed at workstream level where these are specific to individual workstreams or projects. Project level risks are escalated to programme level for management through the Programme and Benefits Delivery board where their significance to the overall success of the programme warrants this.

In addition to the above, all Heads of Service will capture risks relevant to delivery of their savings which are reviewed with the Programme team and escalated as required.

A full list of the service savings with associated delivery risks and RAG ratings is in place and monitored with service leads at the delivery board.

There is one area reporting Black risks currently; Regulatory Services.

The Regulatory Services review requires further work with our partner authority, Mole Valley District Council to agree a way forward for the partnership which will focus on standardising the approach to Regulatory and Environmental services by using a shared website and introducing productivity improvements. This area falls under the Deputy Chief Executive's remit and work has now begun on agreeing the next steps and engaging with Mole Valley.

A summary of the savings and the black rated items can be found in Appendix D. Progress has been made in delivery of the savings since the June 2023 update, however this has not affected the RAG status of savings. Further details will be provided to Strategy and Resources Committee on 28th September; 2023 the purpose of this report is to demonstrate at a programme level that risks in the delivery of savings are being managed adequately.

In addition, during 2022/23 a 'Savings Delivery' audit was carried out by SIAP as part of the internal audit plan. This determined that the assurance for savings delivery was "substantial; a sound framework of internal control is in place and is operating effectively. No risks to the achievement of system objectives have been identified."

This audit will be repeated in 2023/24 to ensure that the assurance remains in place.

4.0 Resourcing

Work to recruit an organisation design lead remains ongoing, including discussions with neighbouring authorities on whether resource can be shared.

Resourcing requirements for the remainder of the programme are detailed in the September Strategy & Resources Committee report.

5.0 Comments of the Chief Finance Officer

The FTP is the key mechanism for driving value for money from Council services and for delivering the £1.7m savings target for 2023/24. Effective risk management, and the oversight of Audit & Scrutiny committee, are key elements of ensuring the success of the programme. The full financial context to the FTP is set out in the 2023/24 Budget and Medium-Term Financial Strategy report to Strategy & Resources on the 31st January, as updated by subsequent reports to Strategy & Resources Committee.

6.0 Comments of the Head of Legal Services

The delivery of the savings associated with the FTP are key to supporting the Council in closing the financial gap in the current and future years. Risks are assessed regularly and significant issues reported to the Programme and Benefits Delivery Board. This ensures that issues, concerns and risks are responded to and dealt with appropriately. It also means that the timely delivery of savings are monitored closely.

7.0 Equality

The Council has specific responsibilities under the Equality Act 2010 and Public Sector Equality Duty. Part of this is to ensure that the potential effects of decisions on those protected by the equalities legislation are considered prior to any decision being made.

Section 149 of the Equality Act 2010, provides that a public authority must, in the exercise of its functions, have due regard to the need to:

- eliminate discrimination, harassment, victimisation and any other conduct that is prohibited by or under the EA;
- advance equality of opportunity between persons who share a relevant protected characteristic (as defined by the EA) and persons who do not share it;
- foster good relations between persons who share a relevant protected characteristic and persons who do not share it.

The three parts of the duty applies to the following protected characteristics: age, disability, gender reassignment, pregnancy/maternity, race, religion/faith, sex and sexual orientation. Marriage and civil partnership status applies to the first part of the duty.

Members should have due regard to the public-sector equality duty when making their decisions. The equalities duties are continuing duties they are not duties to secure a particular outcome.

The Officers have reviewed the impact of the closure of the Finance Transformation programme and the outcome of this is that the action have no negative or positive impact on protected characteristics and residents. However, the Council will continually monitor the effect of the Budget-setting process and decision-making by using equality impact assessments.

8.0 Climate change

There are no direct impacts on environmental aspects in this programme to report. Climate change implications will be assessed as part of any changes to service provision through a business case process.

Appendices

Appendix A - FTP Programme highlight report – July/August 2023

Appendix B - FTP Programme Roadmap

Appendix C - FTP Risk Register

Appendix D - Overall assessment of 23/24 savings delivery

Appendix E - Programme Governance

Appendix F - Glossary of Terms

Background papers

S&R Committee Report 1st February 2022

S&R Committee Report 30th June 2022

S&R Committee Report 29th September 2022

S&R Committee Report 1st December 2022

S&R Committee Report 31st January 2023

S&R Committee Report 30th March 2023

S&R Committee Report 29th June 2023

A&S Committee Report 5th July 2022

----- end of report -----

Appendix A – Programme Highlight report – July/August 2023

Future Tandridge Programme Programme Highlight report – July/August 2023

Future Tandridge Programme			Report date: 7 th August 2023		
SRO	David Ford	Delivery lead	Mark Hak-Sanders	Previous month status:	AMBER
Lifecycle Stage	Delivery			Current month status:	AMBER

Headlines

Operations Grounds Maintenance Options appraisal complete and findings being documented in preparation for committee updates in September. Digital & Customer Services Transformation PID approved, work to begin on engagement strategy. Continuous improvement approach reviewed and in discussion with how this will be embedded into the council. 2024/25 savings target process and approach agreed and work in progress across services to identify potential savings and income.

Achievements for July 2023

Operations Transformation workstream - Update on GM Options appraisal findings and recommendation to MRG on 26th July.

Digital/Customer services Transformation - PID final reviews by project board during July.

Savings 2023/24 – Assets & FM restructure consultation started 3rd July. Continuing delivery of savings as part of the £1.7m target.

Savings planning 2024/25 – Savings planning workbooks created for each service, including all service review findings/key lines of enquiry. Mtgs held with Heads of service to instruct on how to use the workbook and the key milestones.

Future Operating model - Approach to continuous improvement process shared at working group, other documents/guides being drafted.

Learning and development - Begin developing approach on training and development plan for staff and agree future governance structure.

Member engagement All member workshop to include new members delivered on 13th July on the objectives, progress and plans for the Future Tandridge programme and in-year budget and plans for 2024/25 on the agenda.

Focus for August 2023

Operations Transformation – Planning in progress for key activities required August – November and drafting committee reports for September. Member update (MRG) planned on 23rd August and briefing to be held for Housing and community Services committee members on 29th August in preparation for September committees.

Planning continuing on Street cleansing and other areas of the service.

Digital/Customer Services Transformation PID approval by project board, work now starting on engagement strategy. Salesforce agreement finalised, implementation partner selection by project board.

Review of dependencies for Digital Transformation such as Data cleansing and writing of knowledge articles for chatbot in progress to understand timeline and resource requirements.

Savings 2023/24 Continuing delivery of savings as part of the £1.7m target.

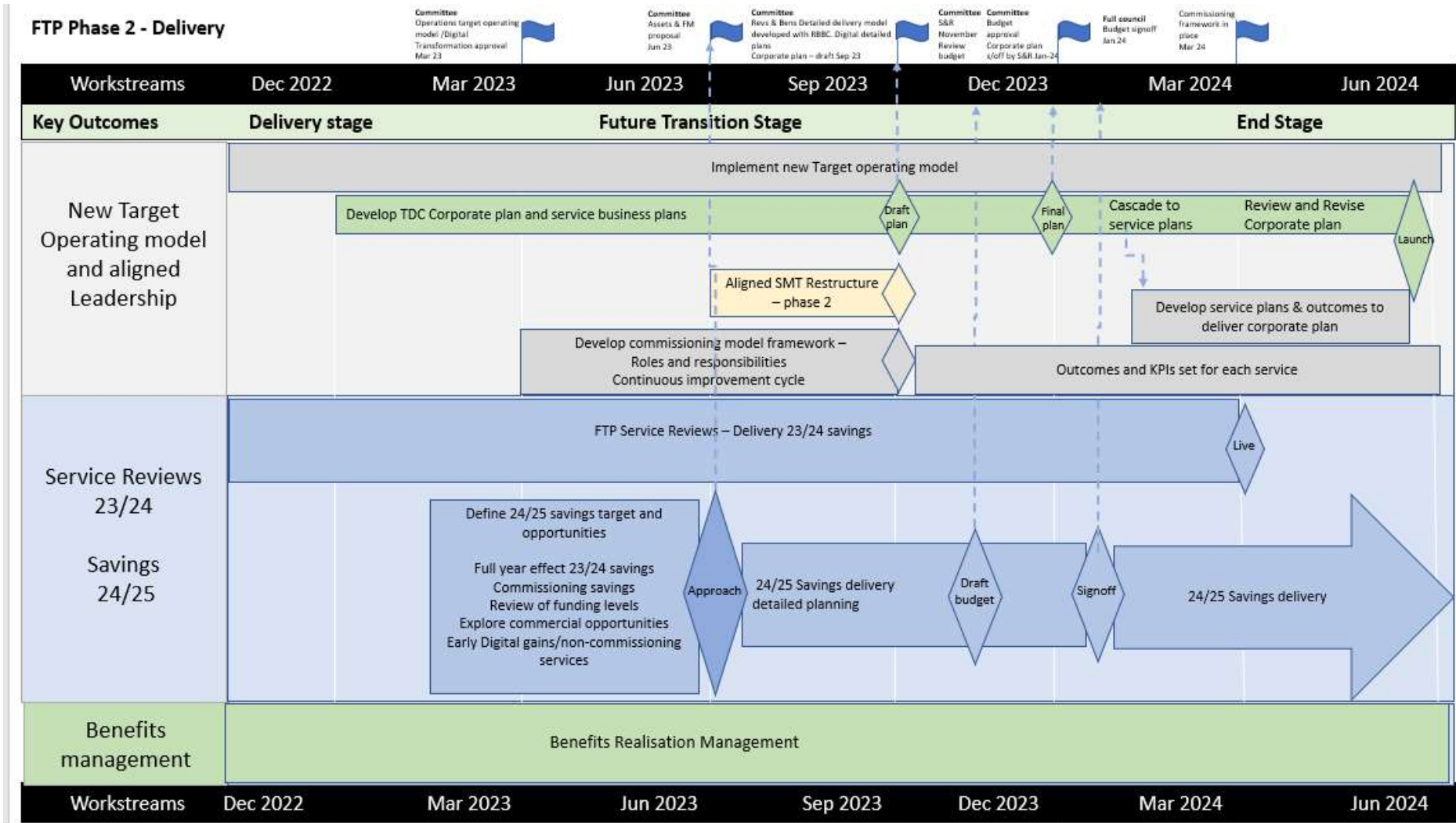
Savings planning 2024/25 Heads of service collation of potential savings/income for EMT review in preparation for TOMDG and MRG review in September.

Future operating model Reviewing the continuous improvement approach and the process to be followed to embed into BAU, review of structure required to embed intelligent client and the key roles and responsibilities.

Member engagement MRG on 23rd August for second GM Options appraisal update. Member briefing for Housing and community services committee members planned for later in August.

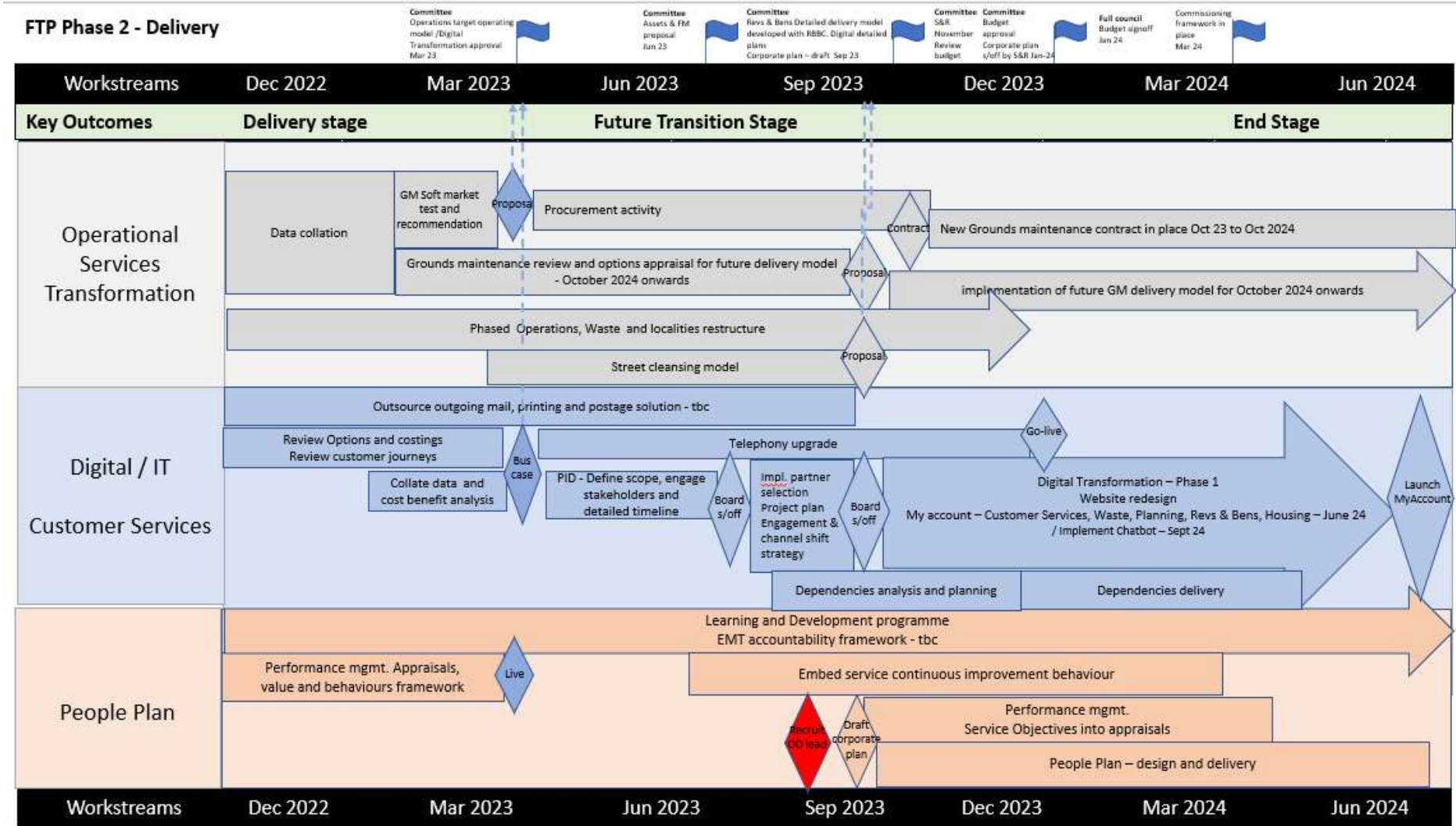
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Appendix B – FTP Programme Roadmap

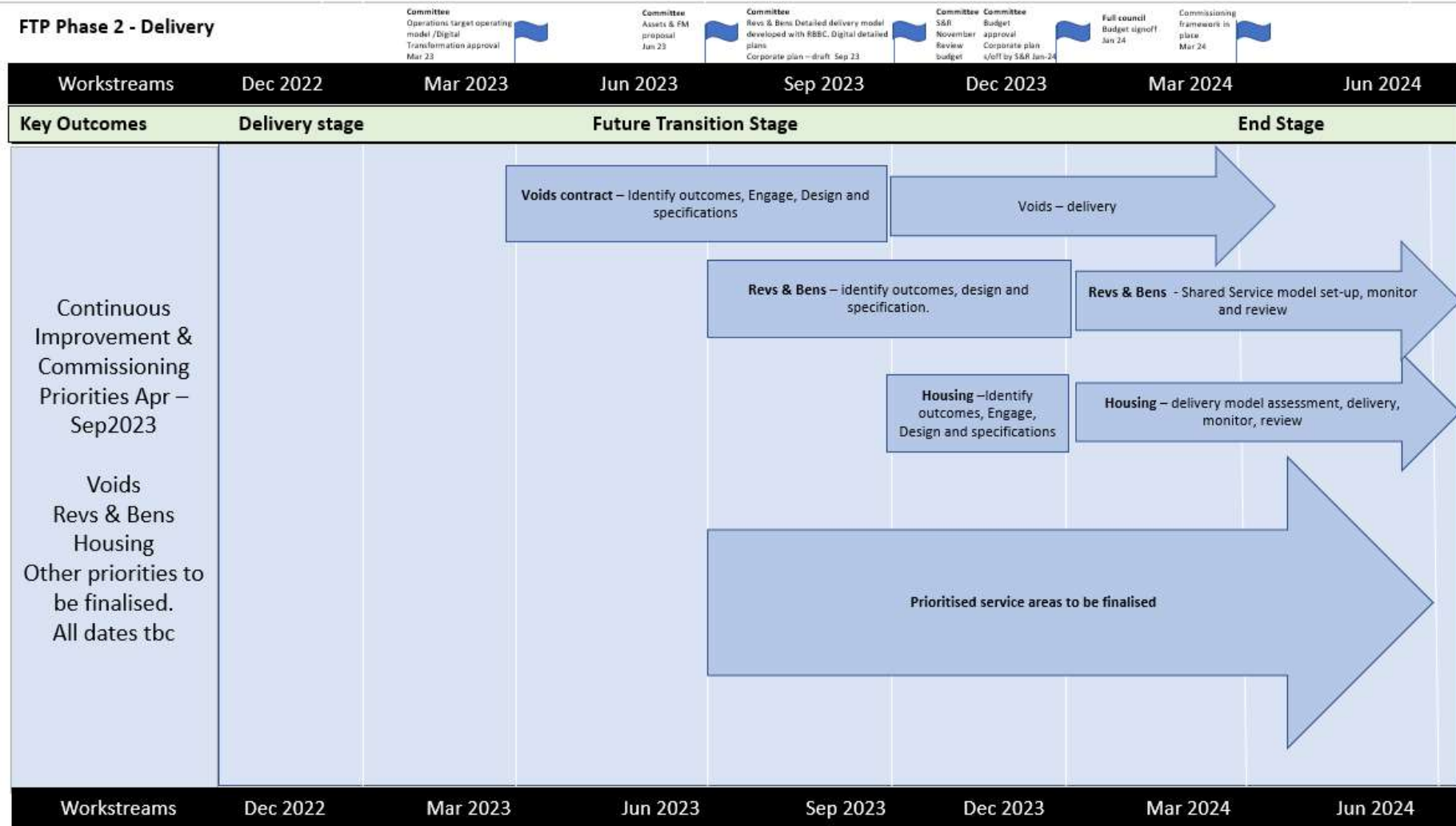


Appendix B – FTP Programme Roadmap

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Appendix B – FTP Programme Roadmap



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Appendix C – FTP Risk Register

Below is the extract from the current Risk register in use in the Future Tandridge programme including the latest mitigation action updates, including new risks added since the last committee update.

Risk	Topic	Risk description	Original score	Mitigated approach	Actions taken	Mitigation Status	Mitigated score	Owner
1	Organisation Development	The Council will lose key staff that it would prefer to retain resulting in a further deficit of capability and capacity to deliver the Councils priorities.	12	Consider ways of retaining key staff and formulate a plan to prevent/reduce the loss of these key members of staff during the transition, this relates to the Organisational Development/change management stream of work in the FTP	Key staff identified and approach to be developed HR/EMT. Key officer forum set up and meeting regularly. EMT developing a plan to address potential loss of these key staff during the transition. KOF working with EMT on improvement projects	In prog	9	David Ford - TOMDG
2	Stakeholder engagement	Members are not sufficiently engaged and/or will not support key issues which emerge from the FTP.	12	Engage Committee Chairs in service review emerging proposals.	Early engagement with Leader & S&R Chair / Vice Chair to seek feedback and answer questions in preparation for committee meetings.	Complete	8	

Risk	Topic	Risk description	Original score	Mitigated approach	Actions taken	Mitigation Status	Mitigated score	Owner
				Member engagement to be considered in each workstream activity in the FTP.	Prog Team to engage Committee Chairs in service review emerging proposals and consider Member engagement in each workstream activity in the FTP.	Complete		
				Based on the approach used in Tandridge Finance Transformation to member engagement, Identify representative group of members to be used for early engagement throughout the duration of the programme.	A Member reference Group has now been created consisting of a small group of members (agreed with the leader of the council). Since set up in October 2022, this group has attended focused briefings on specific areas of interest such as Digital/Customer services and Assets and FM and fortnightly meetings are set to continue. All member briefings will continue to be held on specific areas of interest and in advance of committee updates where required.	Complete		

Risk	Topic	Risk description	Original score	Mitigated approach	Actions taken	Mitigation Status	Mitigated score	Owner
10	Scope Management	Changes such as movement of functions across the council, will be made without consultation with the TOM group which will impact on the planned changes. This would potentially weaken areas of service delivery internally or in the event of outsource opportunities.	16	Agree and publish scope - reinforce change review group and change log. Change requests to be raised for all additional pieces of work and changes that impact on agreed scope at committee.	Any proposed changes such as Team restructures are raised as Change requests by Heads of Service and reviewed by the TOMDG.	In prog	8	David Ford EMT
14	Savings 2023/24	Service Reviews will not deliver the budget savings identified in 2023/24	16	Create delivery plan for each service area, whether part of the service improvement workstream, or Digital/Customers, Operations transformation and ensure that all milestones that relate to savings are clearly identified.	Delivery managers to be recruited into the Digital/Customer Services and Operational Services workstreams. Each will create and manage a plan to deliver the savings. Other service reviews will be monitored by the programme project manager and PMO.	Complete	12	Mark Hak-Sanders Prog Delivery & benefits board
				Monitor plans and milestones closely in weekly meetings and monthly highlight reports, where a risk is arising, this is	Weekly 1-2-1 meetings with heads of service and/or delivery lead to ensure that the plan is in place and credible and	In prog		

Risk	Topic	Risk description	Original score	Mitigated approach	Actions taken	Mitigation Status	Mitigated score	Owner
				<p>escalated to the project/programme board to assess actions to mitigate.</p> <p>Set up programme delivery and benefits board review savings milestones and where amber/red agree mitigation and next steps and assign ownership.</p>	<p>is being followed and that any milestones at risk are addressed promptly to prevent slippage.</p> <p>Each service to create a plan, with key milestones, which is collated for the programme plan. Fortnightly EMT delivery meetings held where exceptions and risks are discussed with the objective of resolving blockers to achieve the savings.</p>			
16	Resources	Timelines will be missed if BAU issues require resolution and there is an assumption that programme resources will be used to fix the issues	15	Each service to set out savings delivery plan, including key milestones and dependencies, which will form the collated programme plan.	Service review updates and milestones have been populated by Heads of Service/Stream leads. Planning meetings are being held with heads of service to ensure information is captured consistently to enable dependencies/	In prog	8	<p>Mark Hak-Sanders</p> <p>Prog Delivery & benefits board</p>

Risk	Topic	Risk description	Original score	Mitigated approach	Actions taken	Mitigation Status	Mitigated score	Owner
					slippages to be trackable.			
				Individual plans to be baselined within the programme and used as drivers for savings delivery by the EMT / stream leads and Finance/Benefits Programme board. All risks to delivery identified by the plan owners are escalated to the Programme delivery board.	Individual plans are to be collated at programme level. Regular EMT delivery board meetings held where all savings at risk are raised and collectively resolved.	Complete		
				All plans will include resource requirements to ensure that where BAU/external resources are required, the demand is clear. Where resources are redirected at BAU, plans will need to be adjusted to show the revised schedule. If BAU resources are not sufficiently	Key external resources are identified and secured as early as possible, for example, expert advice on Operations workstream.	Complete		

Risk	Topic	Risk description	Original score	Mitigated approach	Actions taken	Mitigation Status	Mitigated score	Owner
				available, backfilling of roles will need to be considered to free up time.				
19	People Plan	Organisation Development workstream will not progress as scoped and therefore Tandridge will not be ready for embedding the Transformed services and the new culture.	16	<p>An OD / change mgr needs to be put in place to ensure new ways of working/behaviours, such as Digital/ commissioning/continuous improvement are embedded properly across the whole council. Without this, there is a risk that after the programme ends, behaviour will revert to 'old ways' and future benefits/efficiencies will not be met.</p> <p>Recruit an Organisation Development expert to create a delivery plan to embed the changes needed in behaviour to adopt the changes being</p>	Recruit an organisation development and change management specialist, Plan the adoption of systems throughout the organisation, looking at the future model for services and the council. August 2023 Recruitment is in progress but is slow, looking at an interim resource, approaching specialist agencies for this role.	In prog	16	Mel Thompson Prog & Benefits delivery board

Risk	Topic	Risk description	Original score	Mitigated approach	Actions taken	Mitigation Status	Mitigated score	Owner
				<p>introduced across the council.</p> <p>Work required to review Target operating model for the services / organisation - consider what this looks like - part of 24/25 savings work.</p> <p>Review objectives including behaviours, ensure behaviours rolled out to all staff as well as EMT.</p> <p>Instigate KOF level - accountabilities and responsibilities?</p>				

New Risks raised since last committee paper

Risk	Topic	Risk description	Original score	Mitigated approach	Actions taken	Mitigation Status	Mitigated score	Owner
20	Digital Trans-formation	Progress in the Digital/customer services workstream will be slow/unsuccessful which will have a detrimental effect on delivering the business case and planning and delivery of savings and benefits	16	Ensure there is an achievable plan - understand resource requirements up front, monitor progress	Detailed plan required, with regular progress reporting against plan, with key milestones flagged and RAG rated.	In prog	16	Mel Thompson Prog & Benefits delivered board
					Ensure scope pinned down in PID, any potential additions to scope need consideration via change control.			
					Planning in progress - plan with key milestones required, monthly highlight reporting and fortnightly project board will monitor progress, spend and risks.			
					July 2023 Dependencies have been identified, programming the planning and			

Risk	Topic	Risk description	Original score	Mitigated approach	Actions taken	Mitigation Status	Mitigated score	Owner
					resourcing of these activities.			
21	Digital Transformation	There will be a delay in delivering Digital Transformation due to dependencies out of scope of the project, such as data cleansing, chatbot knowledge data build	16	<p>Analysis on all dependencies to understand resources/timings etc, needed for Digital:</p> <p>Review and plan out any key dependencies not included in scope of Digital to ensure clarity on timeline from Digital lead.</p>	<p>TOM review/discussion on in scope/out of scope for Digital held on 19th July, further discussion 8th August.</p> <p>Confirm priorities for Digital Transformation or TDC generally at that meeting.</p> <p>Knowledge scripts required for Chatbot - Customer Services scripts to be reviewed for this purpose.</p> <p>Business Analyst to progress the data cleansing project, to understand objective, scope and create a plan.</p> <p>Revised resource requirements of Digital workstream to be reviewed with Digital PM.</p>	In prog	16	<p>Mel Thompson</p> <p>Prog & Benefits delivery board</p>

Risk	Topic	Risk description	Original score	Mitigated approach	Actions taken	Mitigation Status	Mitigated score	Owner
22	GM Options Appraisal	Decision on GM options appraisal recommendations delayed.	12	<p>Delay will remove option of outsourcing due to lack of procurement/contract time available.</p> <p>Aiming to take to September committees as any later will impact if procurement/market testing required.</p> <p>Analysis work will be required during August/September in run up to committee meetings to explore options further</p>	<p>Engage with MRG 26th July and 23rd August, to update committee members prior to the committee report publication. Housing and Community Services Member update meeting to be held on 29th August.</p> <p>Planning of the critical path tasks in progress, Preparing for committee update in September and November.</p>	In prog	12	<p>Taryn Pearson-Rose</p> <p>Prog & Benefits delivery board</p>
23	Savings 2024/25	2024/25 savings plan work by HoS will not result in sufficient achievable savings	16	<p>Key discussions in to follow up on progress and push forwards. Focus on this for the EMT FTP meetings.</p> <p>Driven by FTP team to support, look at skillsets and external support on delivery model and commercial ideas.</p>	<p>Savings approach split into five pillars, with heads of service to identify savings and where this fits into the five.</p> <p>Heads of Service workbook created with following:</p> <p>Clear support framework in FTP</p>	In prog	16	<p>Mark Hak-Sanders</p> <p>Prog & Benefits delivery board</p>

Risk	Topic	Risk description	Original score	Mitigated approach	Actions taken	Mitigation Status	Mitigated score	Owner
				Ask key questions to push Heads of Service ideas forward	<p>programme and Finance team.</p> <p>All previous KLOEs, Reserve list, commercial and other items previously raised. Key questions to be considered by Heads of Service, such as Digital transformation impact, shape of future service model.</p> <p>Tables to list detail and summarise items by the five categories.</p> <p>These last two form the content of the 'star chamber' presentations to TOM early September</p> <p>Regular meetings planned with Heads of Service to push forward with this action.</p>			

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Appendix D – Overall assessment of 23/24 savings delivery

Each Service Review and the associated savings are risk assessed and RAG rated on a monthly basis. The latest position is set out in the table, below.

		June	September			Variance
RAG status	RAG rating determination	Total June 2023 £000	Staff savings 23/24 £000	Non-Staff savings 23/24 £000	Total Sept 23 /24 £000	Movement June to Sept £000
	Savings delivered	£814	£468	£388	£856	£42
	Clear plans, realistic timescales	£190	£44	£148	£192	£2
	Some risks to delivery or detailed delivery plan still in development	£624	£210	£335	£545	(£79)
	Significant risks to delivery, delivery plan yet to be agreed	£26	£35		£35	£9
	Savings target will not be met this year			£26	£26	£26
	Totals	£1,654	£757	£897	£1,654	£0

*Amber rated staff savings in Assets & FM (£70k), Operations (£17k), Revs and Bens (£25k shared service)

*Black rated items relate to Regulatory Services (£26k)

This review shows that £856k of savings are marked as complete, i.e., all necessary actions have been taken in order to deliver the saving. This represents an increase of £42k since June.

A further £192k is marked as green, this relates to the Asset & FM relating to a restructured service and changes to be made in the implementation of the Operations operating model in October 2023. This has improved by £2k since June.

£26k in Regulatory Services is now changed to Red to Black, meaning this saving is not achievable in 2023/24, due to a change in the management leads at TDC and MVDC and the subsequent need for a reset on the savings proposed.

The amber element of £545k reflects the risks to delivery of savings at this early stage before the start of the new financial year. This consists of the following:

- £16.5k in Operations and Localities which is marked as amber whilst the recommendations of Committee on the 9th of March are in the process of being fully implemented;
- £170k of Management Structure phase 2 – currently marked as amber as plans are being consulted on;
- £150k saving from better utilisation of the Homelessness Grant Funding, where certainty will increase over the course of the year as homelessness levels are tracked;

- £70k of Assets and FM savings, which are partly dependent on increased lettings at Oxted and Quadrant, and transfer of responsibility for maintenance to leaseholders. Although plans are in place for this, certainty will only come with additional lettings. A reserve exists to mitigate this risk;
- £50k in Revs and Bens – marked as amber as relies on working with external partners with plans being developed in detail.
- £40k for Southern Building Control Partnership where resourcing to deliver an IT project has been challenging.
- £50k smaller amounts across the remaining reviews.

Confidence in delivering the amber savings will grow as the year progresses.

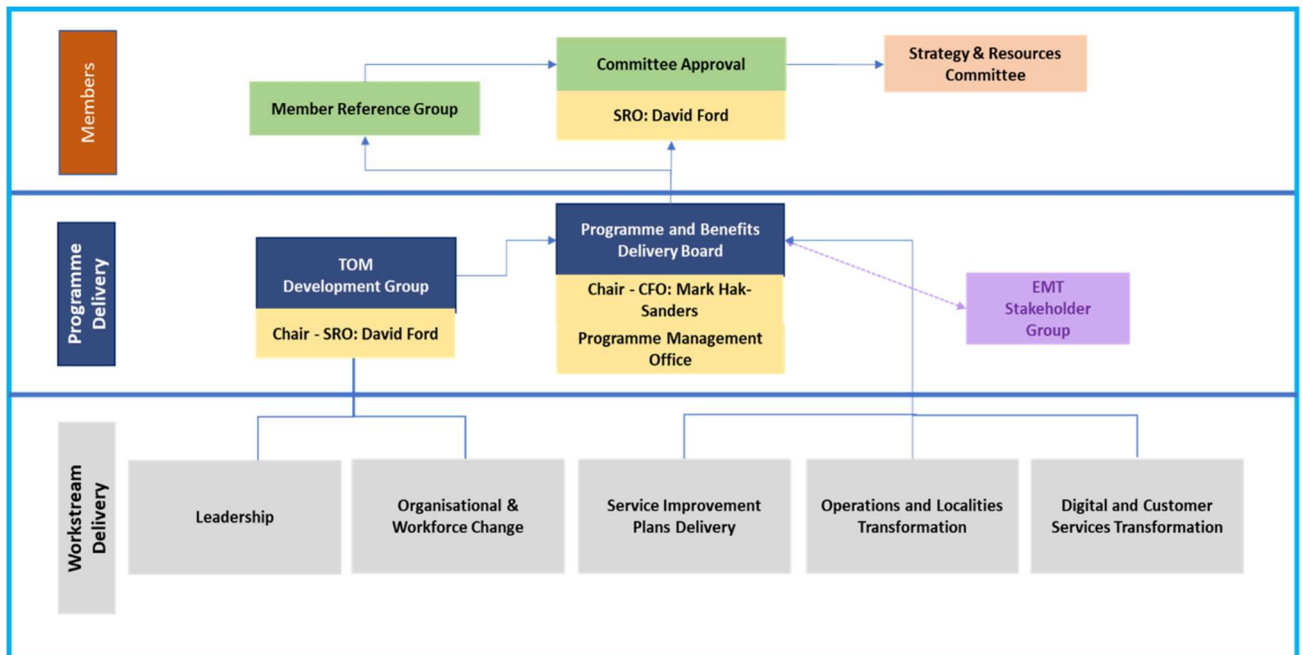
Appendix D – Overall assessment of savings delivery

Details below of Service Review savings summarised in the table above, rated red or unachievable

FTP - SAVINGS SHEET AND TIMINGS - S&R DECEMBER 2022 - last updated 01/08/2023															
Committee	Service Area	Audit trail of changes	Team	Approved	Staffing change (Y/N)	Summary of saving	SS Phase	Savings Realisation quarter 2023/24				RAG Rating	22/23 saving	Total Target saving (23/4/5)	2023/24 realisable saving ('000s)
								C	Q	Q	C				
Community Svcs	Regulatory services	2/8 Agreed at core programme board to change from Red to Black as not achievable for 23/24	TPR,JD	Y	N	Productivity Improvements		X				Black		£16,000	£16,000
Community Svcs	Regulatory services	2/8 Agreed at core programme board to change from Red to Black as not achievable for 23/24	TPR,JD	Y	N	Standardisation of approach will save updating two websites and will bring better clarity and reporting of overall budget. Digital Improvements					X	Black		£15,000	£10,000

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Appendix E – Governance



1 Member level

Formal oversight of the FTP and decision making will continue to be through the Strategy & Resources Committee, with individual committees making decisions for the services within their remit.

Alongside the formal Committee process, oversight of progress will be through the Member Reference Group. This includes the Leader and Deputy Leader of the Council, the Chair of Strategy and Resources Committee and representatives from each of the political groupings.

Wider Member engagement will continue to be undertaken on specific topics with regular progress updates provided to all Members.

2 Programme Level

At programme level, delivery of the FTP and the associated savings and benefits will be through the Programme Benefits and Delivery Board, chaired by the Chief Finance Officer and supported by the Programme Management Officer. This Board has overall accountability for delivery of the programme.

A key principle of the FTP is to ensure that the management team and Heads of Service (HOS) lead and own the delivery of changes in their service and the associated savings. HOS are directly responsible individually for:

- development of the business case for their service
- Identification of savings and other linked benefits
- development of the delivery plan for their service
- Identification of key risks and issues and their mitigation

In support of the Programme Delivery Board, HOS are collectively accountable (as the EMT) for overall progress, holding each other to account for delivery of the programme, communicating key messages and ensuring effective engagement with Council staff.

The Target Operating Model Development Group (TOMDG) oversees the development of the Leadership and Organisation Change workstreams and the change control process for the FTP. Once changes are formally approved, these will come under the remit of the PDB to ensure their delivery.

3 Workstream / Project Level

There are 5 key workstreams which support the delivery of the overall programme objectives. Due to their significance and complexity, this will include dedicated Project Boards to oversee delivery of:

- Digital and Customer Services Transformation
- Operations and Localities Transformation

Delivery of the other workstreams will be managed through the Programme Management Office with project management and other support provided where this is required to ensure delivery. Support to the Service Improvement Plans workstream will be provided on an agile basis with programme resources prioritised according to need / risk. This will be subject to ongoing review through the Programme and Benefits Delivery Board.

Appendix F – Glossary of Terms

Term	Definition
KLOE	Key line of enquiry – areas to be explored as part of the Service Reviews
Saving	<p>Known budgeted expenditure reductions and income increases which result due to the following:</p> <ul style="list-style-type: none"> • Containing additional costs of Inflationary increases in contracts or pay; • Driving forward efficiencies in the provision of existing services i.e., providing services in an improved way to deliver better value for money; • The delivery of new or additional services; and/or • Optimising sources of income.
TOM Development Group	Target Operating Model Development group – a governance group within the Future Tandridge Programme. This group sets the direction for the service reviews and agrees the principles that will drive the organisational change.

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Quarter 1 2023-2024 Performance Exceptions Report

Audit & Scrutiny Committee Tuesday 26 September 2023

Report of: Head of Policy & Communications

Purpose: For information

Publication status: Open

Wards affected: All

Executive summary:

This is an exception report about the Council's four policy committees' performance and risk management. The aim is to support the Audit & Scrutiny Committee to monitor the Council's performance and delivery of services.

This report supports the Council's priority of: Building a better Council

Contact officer Giuseppina Valenza, Head of Policy & Communications
gvalenza@tandridge.gov.uk

Recommendation to Committee:

To review and note the policy committees' performance exceptions for Quarter 1 2022-2023 and the committee and corporate risks.

Reason for recommendation:

To help the committee monitor performance and risk.

Introduction and background

1. Part of the committee's role is to review and scrutinise the decisions and performance of the Council.
2. The committee receives a performance and risk exception update for each policy committee: Community Services, Planning Policy, Housing and Strategy and Resources.
3. The following performance information has been included on the basis the indicator targets have not been met.

Community Services

4. The most recent performance data for the [Community Services Committee](#) can be found in the Key Performance Indicators report on the agenda.
5. The performance indicator for the percentage of roads, footpaths and public open spaces which are the Council's responsibility to maintain, which meet the environment cleanliness standard, is just off target by 3% at 92%. The target is 95%.
6. This is a challenging target to meet, as the number of street cleansing operatives has decreased since the target was set. Sickness has impacted service delivery and there are issues with the reliability of the mechanical sweeper.
7. This service area is being reviewed as part of the Future Tandridge Programme and work is underway to remodel the street cleaning services against current standards and resources.

Planning Policy

8. The most recent performance data for the [Planning Policy Committee](#) can be found in the Key Performance Indicators report on the agenda.
9. All targets for the nationally set planning indicators have been met and exceeded, demonstrating the continued improved performance of the planning service.

Housing

10. The most recent performance data for the [Housing Committee](#) can be found in the Key Performance Indicators report on the agenda.
11. HO2b: Average time taken to re-let local authority sheltered housing. This is off target by 0.57 days at 30.57 days. The target is 30 days. This is 31.43 days lower than Q4 2022-2023, which was 62 days. While still off target, improvements have been achieved following the implementation of the new Housing Services structure and review of processes to encourage faster re-let times.

12. H04: Number of households living in temporary accommodation. This is off target by 24 days at 54 days. The target is 30 days. The increase in the number of households in temporary accommodation reflects the current difficulties being experienced in successfully preventing / relieving homelessness and the lack of supply of affordable housing. Q1 performance has declined by two households compared to the 52 households living in temporary accommodation in Q4 2022-2023.
13. HO5: People in Urgent Need (Bands A & B) on the Housing Register. This is off target by 188 people at 463 people. The target is 275 people. Q1 has seen a small reduction of 4 households when compared to Q4 2022-2023, which totalled 467 households in urgent need. This figure remains high due to high demand and a limited supply of affordable housing. The Housing Team continues to work with colleagues in strategy and development to ensure a continued supply of affordable housing is provided throughout the district, as well as pursuing other initiatives, including the Tenants' Incentive Scheme, Assisted Purchase Scheme and relocation strategies within the housing stock.

Strategy and Resources

14. The most recent performance data for the [Strategy and Resources Committee](#) can be found in the Key Performance Indicators report on the agenda. While three KPIs did not meet their target for the quarter, SR5 and SR7 are likely to have the most impact on the Council's income and performance.
15. SR5: The number of working days / shifts lost due to sickness absence (long and short-term) is off target by 2.46 days at 9.56 days. This is an improvement since the last quarter, which was off target by 3.57 days at 10.67. The target is 7.1 days. The overall trend is down, in the same quarter last year the number of days was 11.36. In this quarter 35% of absences are attributed to musculoskeletal conditions, 17% to mental health concerns and 7% for Covid related absences.
16. SR7: Staff turnover is just off target at 15.9%, compared to 14.5% in the last quarter. The target is 15%. The overall trend is down, for the same quarter last year turnover was 17.9%. Reasons given by staff for leaving include new opportunities, personal reasons, retirement. Staff are facing challenging times and uncertainty over the future of their job. Informal benchmarking with other Surrey districts and boroughs indicates similar or higher levels of staff turnover.
17. These indicators need to be considered in the context of the long term impact of the pandemic, people making different choices about how and where they work, as well as the challenges and uncertainty for staff during the implementation of the Future Tandridge Programme.

Risk headlines

18. The policy committees and corporate risk registers have the following red risks.

- P1: Local Plan is found unsound.
- H1: Council fails to deliver the target number of properties in the Council House Building Programme, due to poor performance of the contractor, planning delays, unplanned costs, availability of materials and utility providers.
- CR3: Delays in monitoring council owned trees and impact of Ash dieback creates greater risk of tree falls.

Key implications

Comments of the Chief Finance Officer

There are no direct financial implications arising from this report. The risks identified in the corporate risk registers reported to individual policy committees and their mitigating actions may lead to additional resources and cost implications for the Council if they materialise

Once identified, the financial impact of any additional cost pressures to reduce risk and / or improve performance will be shown in the monthly budget monitoring reports. Budget monitoring reports will also identify and quantify where possible financial risks to delivering the budget, along with mitigating actions. Ensuring the Council has adequate reserves and contingencies to respond to these risks is a key element of the Medium-Term Financial Strategy.

Comments of the Head of Legal Services

A performance exception report is presented to the committee on a quarterly basis as part of the Council's performance management framework. By working with officers from different service areas in the production of this report the Council embeds accountability for performance within the senior management structure. This allows for a flow of detailed information to and from the Council's leadership.

There is no statutory duty to report regularly to councillors on the Council's performance, but as a best value authority under the Local Government Act 1999, the Council has a statutory duty to secure continuous improvement in the way in which its functions are exercised having regard to a combination of economy, efficiency and effectiveness. Regular reporting of performance can assist the Council to demonstrate best value. Analysis is also needed to understand the trend, the history and probable future direction of performance of the Council.

Equality

This report contains no proposals that would disadvantage any particular minority groups.

Climate change

This report contains no proposals that would impact on the Council's commitment to climate change.

Appendices

None

Background papers

None

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Complaints and Freedom of Information update

Audit & Scrutiny Committee Tuesday 26 September 2023

Report of: Head of Policy and Communications

Purpose: For information

Publication status: Open

Wards affected: All

Executive summary:

This report provides an update about the Council's approach to managing complaints. Complaints are reported quarterly to the committee and details about what has changed as a result of a complaint are published on the website.

Details about any compensation paid is included, as well as Local Government and Social Care Ombudsman (LGSCO) cases. This report covers information about the LGSCO annual letter.

In addition, this report includes the type of Freedom of Information requests received.

This report supports the Council's priority of: Building a better Council

Contact officer Giuseppina Valenza, Head of Policy & Communications
gvalenza@tandridge.gov.uk

Recommendation to committee:

The committee is asked to accept and note the report.

Reason for recommendation:

The Complaints Policy stipulates complaints should be reported quarterly to the Audit and Scrutiny Committee. A robust complaints policy ensures customer service standards are sustained and improved. It also helps maintain the Council's reputation.

An approach of continuous improvement gained by learning from complaints, supports the priority of Building a better Council.

Details about Freedom of Information requests are provided to show the volume of requests and services impacted in being required to respond to these.

Introduction and background

1. The Council aims to provide an excellent experience every time a customer uses its services, but occasionally things do go wrong. When that happens, the Council would like the opportunity to put things right.
2. If a service falls below the expected standard, officers work with customers to resolve any issues as quickly as possible. Where this still does not resolve the issue, customers may want to make a formal complaint.
3. Complaints, comments and compliments from customers help the Council identify what has worked well and what could be better.
4. Comments and complaints are used to see where processes should be reviewed and improvements made. In addition, compliments are passed on to staff and shared internally.
5. The complaints policy has two stages. Stage 1: Resolution. If customers are not satisfied with the service they receive, they can make a Stage 1 complaint. Where the customer is not happy with the response to their Stage 1 complaint, they can escalate it to Stage 2: Review. The customer must clearly explain why they are dissatisfied with the Stage 1 investigation and what they think the Council needs to do to put matters right.

Timescales

6. At both stages complaints:
 - Are automatically acknowledged within 2 working days.
 - Are fully investigated and responded to within 10 working days. Where this is not possible the customer is contacted to let them know when they can expect a reply.
7. If customers are still not happy with the Stage 2 response, they are referred to the Local Government and Social Care Ombudsman (LGSCO). The LGSCO investigates complaints about councils with the aim of putting things right if they have gone wrong.

Lessons learned

8. We capture what lessons have been learned from complaints, with the aim of improving customer service.
9. As part of the Stage 1 investigations, team leaders review the process or practice used, to highlight where improvements could be made. Any changes are recorded in the system with a record of the action taken as a result, for example staff training, discussions at team meetings, changes to a system or process etc.
10. At Stage 2 a member of the Extended Management Team reviews the response to Stage 1, to see if it could have been prevented from escalating to Stage 2.
11. Complaints are reviewed and discussed by team leaders and service leads to see where improvements can be made, or training is required. Officers are asked to complete a survey once a complaint case is closed to capture any lessons learned and to improve the process.
12. A customer satisfaction survey for complaints is sent to complainants once their case has been closed. This asks if complainants found the process easy to use and are satisfied with the response to their complaint.
13. In the last quarter there were four responses. Two respondents did not find the complaints process easy to use and three were not satisfied with the response provided. This was due to feeling they had not been given good advice, the Council was not taking responsibility for its actions and their complaint had not been fully answered.

Number of complaints

14. In the last quarter (1 April to 30 June 2023) there were 21 new complaints, with 6 Stage 2 complaints. Table A provides more details.
 - There were 5 complaints for operational services, related to allotments, public toilets, cesspools and grass cutting.
 - There were 4 complaints about recycling and waste, with 2 at Stage 2, related to disagreements about the assisted collection policy and bins not being collected.

Table A: Complaints 1 April to 30 June 2023

Service	Summary of complaint	Stage 1	Stage 2
Benefits	Delay in applying benefits.	✓	
Building Control	Disagreement over insulation agreement and poor communication.	✓	
Building Control	Disagreement over administration handling.	✓	✓
Commercial Asset Management	Garage administration error.	✓	
Operational Services	Unhappy with frequency of grass being cut.	✓	
Operational Services	Condition of public toilets.	✓	
Operational Services	Damage caused to allotment.	✓	
Operational Services	Unhappy with frequency of grass being cut.	✓	
Operational Services	TDC failed to empty cesspool.	✓	
Community Surveyors	Administration of application for permission to carry out alterations.	✓	✓
Community Surveyors	Unsatisfactory service when completing renovations.	✓	
Council Housing	Disagreement over keeping dogs in council housing.	✓	
Council Housing	Disagreement over eviction.	✓	✓
Council Tax	Delay in updating council tax information.	✓	
Homelessness	Dispute over potential removal of possessions.	✓	✓
Legal	Incorrect FOI information sent.	✓	
Planning	Disagreement over handling of application.	✓	
Waste and recycling	Bins not collected.	✓	
Waste and recycling	Disagreement in waste and recycling collection.	✓	✓
Waste and recycling	Disagreement over assisted bin collection policy.	✓	✓
Waste and recycling	Bins not collected after assisted collection arrangement put in place.	✓	
Total		21	6

15. The district has around 88,500 people, living in 37,500 households. There are around 3,000 business rate payers. Table B shows complaints as a % of the household and population figures.

Table B: Complaints per household and population

No of complaints	% of household	% of population
21	0.05	0.02

Complaints to the Local Government and Social Care Ombudsman (LGSCO)

16. In the last quarter three complaints were considered by the LGSCO. One for planning and one for building control are still under investigation. One for planning was upheld.
17. The planning complaint, which was upheld, related to the Council's failure to respond to the complainant or their representative, about three planning appeals, as well as the failure to respond to their request for a stage two complaint review. The Council was ordered to apologise and pay £200 compensation. In addition, the Council must write to the complainant setting out the status of any ongoing enforcement and provide written updates every six weeks until the matter is concluded.

Annual letter from the Ombudsman

18. Every year the Local Government and Social Care Ombudsman writes to the Council with details of the complaints it has received about the Council during the year. Please see Appendix A for a copy of the letter.
19. The statistics focus on three key areas to help assess the Council's commitment to putting things right when they go wrong. In 2022-2023 these were:
 - Complaints upheld: Three decisions were upheld. This meant 100% of complaints investigated by the Ombudsman were upheld, which compares to an average of 59% in similar authorities.
 - Compliance with recommendations: In 100% of cases the Ombudsman was satisfied the Council had successfully implemented the recommendations. There was one case last year. This compares to an average of 100% in similar authorities.
 - Satisfactory remedy provided by the authority: In 33% of upheld cases, the Ombudsman found the Council had provided a satisfactory remedy before the complaint reached the Ombudsman. This compares to an average of 15% in similar authorities. There was one satisfactory remedy decision last year.
20. In this year's letter (year ending 31 March 2023), the Ombudsman stated they were concerned about the way the Council dealt with a planning complaint. It took a long time to get the information requested and when it arrived it was incomplete and the files were not ordered or named.
21. The Council also did not respond to the draft decision and further correspondence and the Ombudsman had to keep chasing for responses. This meant the Ombudsman spent a great deal of additional time and effort on the case because of the lack of engagement from the Council.

22. The Ombudsman has asked the Council to meet the response targets consistently this year.
23. Since the start of 2023 the Council has been making improvements to its complaints process, with the aim of reducing the number of complaints, improving the way complaints are handled and meeting complaint response deadlines. Officers with responsibility for responding to complaints have been given training and a comprehensive internal complaints guidance document has been shared with all staff involved in dealing with complaints.
24. Steps will also be taken to try and reduce the number of cases which require intervention by the Ombudsman. This will include ensuring officers who are also involved in Data Protection and Freedom of Information Act responses and form part of the Data Champions, are given additional training on complaint handling. Taking the opportunity to learn from complaints will hopefully contribute to the ability to identify causes of complaint and service failure. It can also present an opportunity to design in service features which have a preventative impact.

Compensation

25. The Council offers compensation as a goodwill gesture and this is set at a maximum of £50. This is only considered in exceptional circumstances, where the complaint investigation identifies a fundamental service failure in the way the situation has been handled and where the issue caused a customer unnecessary upset and distress.
26. In this quarter there have been three compensation payments. One for £200 which is detailed in paragraph 17. There were also two payments of £50. One to reflect the significant delay in issuing a council tax bill due to the change of system, which meant the bill had to be paid over a shorter time period. The second in relation to incorrect billing caused by the change of system, leading to a delay in resolving the initial complaint and issuing the correct bill.
27. In certain instances, the Council offers discretionary financial compensation to council tenants or leaseholders in the event of a failure of the Housing Landlord Service. Although a discretionary scheme, it is an expectation of the Social Housing Regulator and the Social Housing Ombudsman that there is one.
28. There are also some landlord related compensation payments required by law. These relate to homelessness and disturbance payments when tenants are required to move out of their home. Any compensation is funded by the Housing Revenue account.
29. In the last quarter we have made no housing related compensation payments.

Compliments

30. Compliments about staff and the way they have responded to customers are shared internally with the Extended Management Team and relevant teams.

Freedom of Information (FOI), Data Protection Act, Subject Access Request, Environmental Information Regulation process

31. There are two separate pieces of legislation under which the public can request information from the Council. These are the Freedom of Information Act (FOIA) 2000 and the Environmental Information Regulations (EIR) 2004. The FOIA provides a general right of access and the EIR provide additional rights of access to environmental information.
32. Both pieces of legislation provide the public with a general right of access to all recorded information held by public authorities. This includes drafts, e-mails, letter, notes, recordings of telephone conversations and CCTV recordings.
33. Anyone can make a freedom of information or an environmental information request – they do not have to be UK citizens, or resident in the UK.
34. All Freedom of Information (FOI), Data Protection Act (DPA), Subject Access Request (SAR) or Environmental Information Regulation (EIR) requests are registered on the corporate system.
35. The Council has 20 working days to reply to an FOI or EIR request and a month for DPAs and SAR. It can often take longer than this if the request is particularly complex or involves multiple documents. All personal data must be redacted from documents before being released and this can take a long time. If the Council is late in responding a holding response is sent to the enquirer to make them aware the response is taking longer to prepare.
36. In the last quarter (1 April-30 June 2023) we received 209 FOIs. Table B shows the breakdown of requests by service area.

Table B: FOIs 1 April-30 June 2023

Service area	Number of FOIs
Benefits	3
Building Control	1
Business rates	19
Car Parks	2
CCTV	1
Commercial Asset Management	9
Communications	5
Community Safety	5
Operational Services	2
Community Surveyors	3
Council Housing	8
Council Tax	8
Customer Services	1
Democratic Services	7
Environmental Health	12
Finance	15
Homelessness	3
Housing	15
HR	13
ICT	17
Legal	7
Operations Services	4
Parking	5
Parking External	5
Parks	3
Planning	8
Planning enforcement	1
Planning Policy	8
Procurement	3
Public health & funerals	11
Trees	1
Trees	1
Ukraine	1
Waste and recycling	2
Total	209

37. The Information Commissioners Office (ICO) is the independent body which oversees FOI and EIR. If the public remains unhappy after the internal review procedure, they can complain to the ICO. If the ICO considers the complaint to have merit they will carry out an investigation. The FOI Officer is responsible for providing the ICO with any information they need for their investigation.
38. The ICO requires a formal written explanation of the Council's position, as well as a copy of any withheld information. The ICO will issue a Decision Notice which can either uphold the Council's position or require any withheld information be disclosed. The Council has not received any decision notices from the ICO in this quarter.
39. To make it easier to respond to FOIs, officers are increasing the number of standard data sets on the website. This will mean there can be standard responses to the most common enquiries which direct the requestor to the website.

Key implications

Comments of the Chief Finance Officer

There are no direct financial implications arising from this report, apart from the compensation amount detailed.

Dealing with complaints puts an additional resource burden on the Council in terms of staff time and correctly dealing with complaints in the early stages reduces this. Learning from mistakes and improving processes reduces the chances of reoccurrence and frees up officer time to focus on delivering services. Where compensation payments are necessary, these will need to be met by services from existing budgetary provision.

Comments of the Head of Legal Services

This report provides a review of the number of complaints received, as well as information about FOI and EIR requests. The regulatory body, the Information Commissioner's Office (ICO) considers the key performance indicator is the compliance with the statutory 20 Working days deadline for both FOI and EIR requests. The ICO would intervene to monitor a council where it was aware its compliance rate had fallen below 90%.

If any complaint raises issues which may have legal implications or consequences, the Legal team should be consulted. There is no statutory duty to report regularly to any of the committees about the Council's performance, but it is good practice to provide this information. Under Section 3 of the Local Government Act 1999 (as amended) a best value authority has a statutory duty to secure continuous improvement in the way in which its functions are exercised having regard to a combination of economy, efficiency and effectiveness. Regular reports about the Council's performance in responding to complaints and FOI and EIR requests help to demonstrate best value and compliance with the statutory duty.

Equality

To ensure anyone can make a complaint, complaints can be submitted in a number of ways. They can:

- Complete a form.
- E-mail the Council.
- Write to the Council.
- Visit the Council Offices and a complaint can be recorded by an officer.
- Call 01883 722000 and a Customer Services Advisor can complete a form for a customer over the phone.

Complaints on social media cannot be accepted, as it is too difficult to capture information and not practical if it is sensitive or confidential. When a complaint is received via social media, the complainant is asked to contact the Council in one of the above ways.

While all complaints are dealt with confidentially, anonymous complaints cannot be responded to.

Climate change

There are no significant environmental / sustainability implications associated with this report.

Appendices

None

Background papers

None

----- end of report -----

19 July 2023

By email

Mr Ford
Chief Executive
Tandridge District Council

Dear Mr Ford

Annual Review letter 2022-23

I write to you with your annual summary of complaint statistics from the Local Government and Social Care Ombudsman for the year ending 31 March 2023. The information offers valuable insight about your organisation's approach to complaints. As always, I would encourage you to consider it as part of your corporate governance processes. As such, I have sought to share this letter with the Leader of your Council and Chair of the appropriate Scrutiny Committee, to encourage effective ownership and oversight of complaint outcomes, which offer such valuable opportunities to learn and improve.

The end of the reporting year, saw the retirement of Michael King, drawing his tenure as Local Government Ombudsman to a close. I was delighted to be appointed to the role of Interim Ombudsman in April and look forward to working with you and colleagues across the local government sector in the coming months. I will be building on the strong foundations already in place and will continue to focus on promoting improvement through our work.

Complaint statistics

Our statistics focus on three key areas that help to assess your organisation's commitment to putting things right when they go wrong:

Complaints upheld - We uphold complaints when we find fault in an organisation's actions, including where the organisation accepted fault before we investigated. We include the total number of investigations completed to provide important context for the statistic.

Over the past two years, we have reviewed our processes to ensure we do the most we can with the resources we have. One outcome is that we are more selective about the complaints we look at in detail, prioritising where it is in the public interest to investigate. While providing a more sustainable way for us to work, it has meant that changes in uphold rates this year are not solely down to the nature of the cases coming to us. We are less likely to carry out investigations on 'borderline' issues, so we are naturally finding a higher proportion of fault overall.

Our average uphold rate for all investigations has increased this year and you may find that your organisation's uphold rate is higher than previous years. This means that comparing uphold rates with previous years carries a note of caution. Therefore, I recommend comparing this statistic with

that of similar organisations, rather than previous years, to better understand your organisation's performance.

Compliance with recommendations - We recommend ways for organisations to put things right when faults have caused injustice and monitor their compliance with our recommendations. Failure to comply is rare and a compliance rate below 100% is a cause for concern.

Satisfactory remedy provided by the authority - In these cases, the organisation upheld the complaint and we were satisfied with how it offered to put things right. We encourage the early resolution of complaints and credit organisations that accept fault and find appropriate ways to put things right.

Finally, we compare the three key annual statistics for your organisation with similar authorities to provide an average marker of performance. We do this for County Councils, District Councils, Metropolitan Boroughs, Unitary Councils, and London Boroughs.

Your annual data, and a copy of this letter, will be uploaded to our interactive map, [Your council's performance](#), on 26 July 2023. This useful tool places all our data and information about councils in one place. You can find the detail of the decisions we have made about your Council, read the public reports we have issued, and view the service improvements your Council has agreed to make as a result of our investigations, as well as previous annual review letters.

Your organisation's performance

During the year, we were concerned about the way your Council cooperated with enquiries we made about a planning complaint. After waiting ten weeks for a response, we took the unusual step of threatening to issue a witness summons in order to obtain the information we had requested. When the response did arrive, it was incomplete, and the files were not ordered or named. The Council then did not respond to our draft decision and we, again, had to chase for a response. After further investigation we sent an amended draft decision. Again, the Council did not respond on time, and, after attempting to contact staff by email and telephone, we had to write directly to you to achieve a response. A great deal of additional time and effort was spent on this case because of the lack of engagement from your Council. I ask you to act so that your Council meets our response targets consistently this year. If there is any support my office can provide to help improve the situation, please do let me know.

Supporting complaint and service improvement

I know that complaints offer organisations a rich source of intelligence and insight that has the potential to be transformational. These insights can indicate a problem with a specific area of service delivery or, more broadly, provide a perspective on an organisation's culture and ability to learn. To realise the potential complaints have to support service improvements, organisations need to have the fundamentals of complaint handling in place. To support you to do so, we have continued our work with the Housing Ombudsman Service to develop a joint complaint handling code that will provide a standard for organisations to work to. We will consult on the code and its implications prior to launch and will be in touch with further details.

In addition, our successful training programme includes practical interactive workshops that help participants develop their complaint handling skills. We can also offer tailored support and bespoke training to target specific issues your organisation might have identified. We delivered

105 online workshops during the year, reaching more than 1350 people. To find out more visit www.lgo.org.uk/training or get in touch at training@lgo.org.uk.

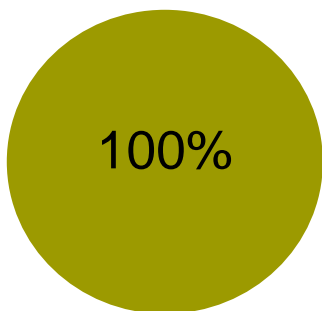
We were pleased to deliver an online complaint handling course to your staff during the year. I welcome your Council's investment in good complaint handling training and trust the course was useful to you.

Yours sincerely,



Paul Najsarek
Interim Local Government and Social Care Ombudsman
Interim Chair, Commission for Local Administration in England

Complaints upheld



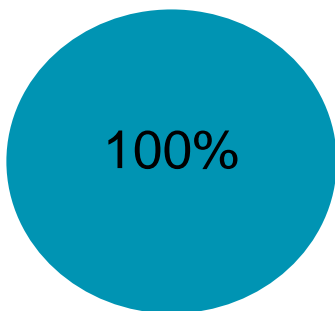
100% of complaints we investigated were upheld.

This compares to an average of **59%** in similar organisations.

3
upheld decisions

Statistics are based on a total of **3** investigations for the period between 1 April 2022 to 31 March 2023

Compliance with Ombudsman recommendations



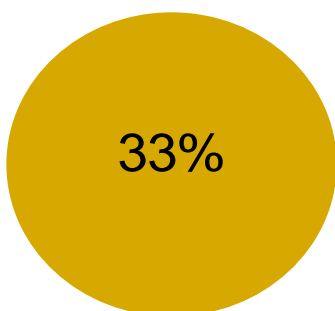
In **100%** of cases we were satisfied the organisation had successfully implemented our recommendations.

This compares to an average of **100%** in similar organisations.

Statistics are based on a total of **1** compliance outcome for the period between 1 April 2022 to 31 March 2023

- Failure to comply with our recommendations is rare. An organisation with a compliance rate below 100% should scrutinise those complaints where it failed to comply and identify any learning.

Satisfactory remedy provided by the organisation



In **33%** of upheld cases we found the organisation had provided a satisfactory remedy before the complaint reached the Ombudsman.

This compares to an average of **15%** in similar organisations.

1
satisfactory remedy decision

Statistics are based on a total of **3** upheld decisions for the period between 1 April 2022 to 31 March 2023

Residents' Survey 2023

Audit & Scrutiny Committee Tuesday 26 September 2023

Report of: Head of Policy and Communications

Purpose: For information

Publication status: Open

Wards affected: All

Executive summary:

The Council carried out a Residents' Survey in June and July 2023.

The survey aimed to help the Council find out what residents think about the services the Council provides, where they live, how well the Council communicates with them and their knowledge and experience of digital tools and channels.

This report presents the findings of the survey.

This report supports the Council's priority of: Building a better Council

Contact officer Giuseppina Valenza, Head of Policy & Communications,
gvalenza@tandridge.gov.uk

Recommendation to Committee:

The committee notes and accepts the report, as well as the survey findings.

Reason for recommendation:

The Residents' Survey is a snapshot of opinion and provides quantitative data. If more detailed information is required to help inform decision making, additional qualitative research will need to be carried out.

Introduction and background

1. The Council carried out a Residents' Survey in June and July 2023. The survey aimed to help the Council find out what residents think about the services the Council provides, where they live, how well the Council communicates with them and their knowledge and experience of digital tools and channels.
2. The Residents' Survey is a useful tool to gauge residents' views and satisfaction at a point in time and to highlight any possible areas of concern. Appendix A - Have your say about council services 2023 provides full details about the results.
3. 2,500 randomly selected households received postal questionnaires, 738 were returned, giving a 30% response rate. Based on the completed questionnaires, there is 95% confidence the findings are statistically correct, with a margin of error of + or - 3.7%.
4. In addition, 109 surveys were submitted online which were not part of the postal survey sample. Only 72 of these surveys were fully completed. While the responses and comments made can be considered alongside the main results, it is important to remember they are not statistically valid, so are not representative of residents' views in general.
5. There was general publicity about the survey and a special request went out to all secondary schools in the district to invite those aged under 25 to complete the survey. This request was also shared widely with councillors, on social media and across other channels. Despite this targeted approach to encourage responses from younger residents, very few responses were received.
6. The Council carries out a postal Residents' Survey every two years and includes some of the same questions the Local Government Association (LGA) uses in its quarterly telephone survey. This allows councils to benchmark against national trends. The survey is prepared and carried out in-house.
7. The results from the survey will be used to inform the new Corporate Plan, which is being drafted and the digital transformation programme.

Key findings

8. 80% of respondents are satisfied with the area as a place to live and 52% with the way the Council runs things. 41% agree the Council provides value for money, while 34% neither agree nor disagree. This is an improvement from 31% in 2021 and in line with national figures. 60% think the Council keeps them well informed.

9. 66% feel safe outside in the local area after dark, while 90% feel safe outside during the day. 90% don't think noisy neighbours or loud parties are a problem, 76% don't think vandalism, graffiti or other deliberate damage to property or vehicles is an issue.
10. 83% feel ensuring the district's needs are heard by government, county council, police and other service providers is extremely or very important. 80% feel protecting and improving the environment is extremely or very important. 80% feel supporting a thriving local economy is extremely or very important.
11. 43% of respondents have contacted the Council up to three times in the last year, while 41% have not contacted the Council at all. 88% usually contact the Council by phone, 84% by e-mail and 84% use the website.
12. 74% use the Council's website at least once every few months. 85% visited the website to get advice or information. 73% would be more likely to use the website if it meant their concern or issue was processed more quickly. 77% would be very or fairly likely to get information about the Council from its website and 70% would use the website to order a service/pay a bill/report a problem.
13. Table A shows how the results compare to the LGA's national survey carried out in June 2023. As the LGA conducts telephone surveys, responses are likely to be more favourable than postal surveys. For most results the Council has comparative scores.

Table A: Tandridge District Council and LGA results

Organisation	Satisfied with area	Way council runs things	Value for money	Acts on concerns	Well informed	Safe after dark	Safe during day
Tandridge	80%	52%	41%	44%	60%	66%	90%
LGA	73%	60%	42%	52%	61%	71%	90%

Context

14. Any quantitative survey is just a snapshot of opinion. This means responses can be affected by external events or activities, or what is happening at the time it is completed. If you asked the same sample the same questions at another time, responses could vary.
15. For some questions there are high percentage responses for neither satisfied or dissatisfied. This could be because the respondent's direct knowledge or understanding of the Council's involvement in their day to day life or impact on the district is limited.

16. For many residents their main interactions with the Council will be paying their council tax or having their bin collected. If these key transactions take place without issue, there is no need for residents to contact the Council. This correlates with the 41% of respondents who have not contacted the Council in the last year.
17. This survey should be considered within the context of the last two years, such as the impact of the pandemic, the cost of living crisis and the war in Ukraine.
18. In two and three tier local government areas there is always confusion about which organisation provides which service. Despite the information provided, when residents complete the survey they may also consider and make comments about county council services. This is reflected in the many comments about road conditions, traffic safety and street lighting.
19. Other factors such as national issues and politics, will also have an impact on respondents' views.

Analysis

20. Overall, the results have not changed significantly since the last survey in 2021. A 10% increase or decrease in results is considered to indicate significant change.
21. Respondents are highly satisfied with the area as a place to live, feel well informed, feel safe and don't have an issue with anti-social behaviour.
22. Responses evidenced high levels of internet access and use, confidence online and in particular using websites and apps. This supports the launch of the digital transformation programme, which will also make sure those unable to access services online will be supported.
23. Although the sample size is statistically valid, there is some bias in the sample. Slightly more women completed the survey than men and census data shows Tandridge is 52% female and 48% male.
24. There were very few responses from anyone under 24 and more responses from the 55 and over age group than represents the population.

Key implications

Comments of the Chief Finance Officer

As the recommendation is to note the report, there are no direct financial implications. The requirement to provide services that deliver value for money for residents is a key part of the Future Tandridge Programme and wider efforts to improve the Council's financial position. While it is encouraging residents' perception of this has improved and the Council's score is similar to the national average, the Council would still aspire to improve this in future.

Comments of the Head of Legal Services

The results of the residents' survey will contribute to the Council's overall understanding of what is most important to the residents and help councillors and the Extended Management Team to confirm areas of good performance and areas where improvements are needed.

Any findings have been published in accordance with all relevant data protection regulations. As such no individual will be identifiable as a result of the survey publication.

Equality

There is some bias in the sample which could be perceived to exclude the views of those under 24 and include the views of older residents.

Climate change

There are no significant environmental / sustainability implications associated with this report.

Appendices

Appendix A - Have your say about council services 2023 survey results.

Background papers

None.

----- end of report -----

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Have your say about council services 2023

Contents

Executive summary and summary of key findings

1. Introduction
2. Methodology
3. Format of report
4. Validation of sample
5. Statistical reliability
6. Main findings
 - 6.1 Section 1: Your local area and provision of services
 - 6.2 Section 2: Community Safety
 - 6.3 Section 3: Our services
 - 6.4 Section 4: Getting information
 - 6.5 Section 5: Using online services and information
 - 6.6 Section 6: About you

Appendices

- A. Survey
- B. Statistical reliability
- C. Benchmarking with national data

Executive summary

Have your say about council services 2023

This report presents the findings of a survey, carried out over June and July 2023, designed to help the Council find out what residents think about the services the Council provides, where they live and how well the Council communicates with them.

2,500 randomly selected residents received postal surveys, 738 were returned, giving a 30% response rate. Based on the completed surveys, we can be 95% confident the findings are statistically correct, with a margin of error of + or – 3.7% (please see Appendix B – statistical reliability).

Summary of key findings

The number in brackets () is the percentage response from the same questions asked in a survey carried out in 2021. If there is no bracket that question was not asked in 2021.

Section 1: Your local area and provision of services

- 80% (82%) are satisfied with the area as a place to live.
- 52% (57%) are satisfied with the way the Council runs things, 29% are neither satisfied or dissatisfied.
- 41% (33%) agree or strongly agree the Council provides value for money. 34% neither agree or disagree.
- 60% (66%) think the Council keeps them well informed.

Section 2: Community Safety

- 66% (66%) feel very or fairly safe outside in the local area after dark.
- 90% (90%) feel very or fairly safe outside during the day.
- 90% (87%) don't think noisy neighbours or loud parties are a problem.
- 76% (76%) don't think vandalism, graffiti or other deliberate damage to property or vehicles is an issue.

Section 3: Our services

- 83% feel ensuring the district's needs are heard by government, county council, police and other service providers is extremely or very important.
- 80% feel protecting and improving the environment is extremely or very important.
- 80% feel supporting a thriving local economy is extremely or very important.
- 72% feel providing high quality council services designed around people's needs is extremely or very important.
- When asked to choose three options from a list 44% said protecting the countryside was most important to them, followed by recycling and rubbish (34%) and infrastructure to support new development (30%).
- When asked to choose five options from a list, 48% would like business and job opportunities to improve by attracting more businesses and jobs into the area, 43% want stronger links between schools and employers, 41% more people to start-up a local business in the district, 29% for the district to be promoted as a great place to invest and be successful in business and 27% stronger links between employers and training providers.

Section 4: Getting information

- 43% (48%) had contacted the council up to three times, 12% (11%) up to six times and 4% (4%) seven or more times. 41% (38%) had not contacted the Council.
- 88% (89%) usually contact the Council by phone, 84% (82%) by e-mail and 84% (75%) use the website.
- 38% contacted the Council for general information or advice, 32% to report an issue or problem, 19% to apply for a service.
- 95% find out about the Council and its services from the website, 86% from Council leaflets, while 78% also rely on word of mouth.

Section 5: Using online services and information

- 90% feel confident using a search engine on the internet, 88% buying items or services, 76% buying and installing apps on a device, 72% commenting and sharing information online.
- 74% (70%) use the Council's website at least once every few months.
- 62% (63%) are satisfied with the website, while 29% (31%) are neither satisfied or dissatisfied.
- 73% (80%) would be more likely to use the website if it meant their concern or issue was processed more quickly, 25% (37%) if it was clear contacting the council online was cheaper than calling or visiting us.
- 77% would be very or fairly likely to get information about the Council from its website, 70% would use the website to order a service/pay a bill/report a problem and 45% would use an app.
- 85% visited the website to get advice or information, 29% to comment on a consultation/planning application, 28% to report a problem.
- 70% would consider ordering a service/paying a bill/reporting a problem through the council's website and 77% would get information about the council.
- 45% would order a service/paying a bill/reporting a problem through an app on their smartphone or tablet.
- 53% would read the Council's e-newsletters.

Section 6: About you

- 42% (43%) were male and 56% (55%) were female.
- 50% (48%) were over 65 years old, 20% (21%) were between 55 and 64, 13% (14%) were between 45 and 54 and 10% (11%) were between 35 and 44.
- 6% (6%) are registered disabled or receiving disability allowance.

Benchmarking

The Council benchmarks against the Local Government Association's (LGA) national resident satisfaction. For more details please see Appendix C.

1. Introduction

This report presents the findings of a survey, carried out over June and July 2023, designed to help the Council find out what residents think about the services the Council provides, the area they live and how well the Council communicates with them.

2. Methodology

A random sample of 2,500 households was chosen from the council tax register of approximately 37,402 households.

A postal survey (Appendix A), designed and printed in-house, was distributed to the selected properties. A follow-up reminder letter and survey were sent to encourage a higher level of response. A news release was issued to raise awareness of the consultation exercise, alongside social media posts.

Residents could also request a copy of the survey to complete or fill in online. We received 109 questionnaires online which were not part of the postal sample. These responses will be considered alongside the postal returns.

3. Format of report

The report contains a brief validation of the random sample, followed by an analysis of the main findings. All percentages are based on the number of respondents answering the particular question. It is important to remember not all respondents answer every question.

Where percentages do not add up to 100, this is due to computer rounding and/or incomplete questionnaires. The use of an * is to indicate responses were received, but totalled less than 1%.

4. Validation of sample

When carrying out any survey it is important the sample should closely mirror the general characteristics of the population. Any bias in the sample should be identified and clearly highlighted where it may be a significant factor in any of the responses.

Detailed analysis of the demographic data can be undertaken on request.

5. Statistical reliability

2,500 randomly selected residents received postal surveys. Based on 738 completed questionnaires, we can be 95% confident the findings are statistically correct, with a margin of error of + or – 3.7%. (Please see Appendix B – statistical reliability).

It is widely recognised by market research agencies that 500 replies will produce sufficient accuracy for forecasting purposes. Only samples of households were surveyed. This means all results are subject to sampling tolerances.

6. Main findings

The use of an * is to indicate that responses were received, but they totalled less than 1%. The number in brackets () is the percentage from questions asked in a survey carried out in 2021.

6.1 Section 1: Your local area and provision of services

Question 1: Overall how satisfied or dissatisfied are you with your local area as a place to live?

Very satisfied	Fairly satisfied	Neither satisfied or dissatisfied	Fairly dissatisfied	Very dissatisfied	Don't know
30% (34%)	51% (48%)	11% (8%)	6% (7%)	3% (3%)	0.14% (*%)

Question 2: Overall, how satisfied or dissatisfied are you with the way Tandridge District Council runs things?

Very satisfied	Fairly satisfied	Neither satisfied or dissatisfied	Fairly dissatisfied	Very dissatisfied	Don't know
9% (10%)	43% (47%)	29% (23%)	11% (12%)	6% (5%)	3% (3%)

Question 3: To what extent do you agree or disagree that Tandridge District Council provides value for money?

Strongly agree	Tend to agree	Neither agree or disagree	Tend to disagree	Strongly disagree	Don't know
4% (5%)	37% (28%)	34% (33%)	14% (21%)	7% (9%)	5% (5%)

Question 4: To what extent do you think Tandridge District Council acts on the concerns of local residents?

A great deal	4% (5%)
A fair amount	40% (41%)
Not very much	30% (31%)
Not at all	7% (6%)
Don't know	19% (17%)

Question 5: Overall, how well informed do you think Tandridge District Council keeps residents about the services and benefits it provides?

Very well informed	9% (11%)
Fairly well informed	51% (55%)
Not very well informed	24% (22%)
Not well informed at all	8% (5%)
Don't know	8% (8%)

Question 6: If you don't think Tandridge District Council keeps residents well informed about the services and benefits it provides, please explain why and include suggestions for how we could improve.

Responses covered lack of direct communication, reference to preferring through the door contact rather than social media, issues with services such as temporary accommodation, hedge cutting, drain clearing, road repair and health care.

6.2 Section 2: Community safety

Question 7: How safe or unsafe do you feel when outside in your local area after dark?

Very safe	Fairly safe	Neither safe/unsafe	Fairly unsafe	Very unsafe	Don't know
14% (14%)	52% (52%)	15% (14%)	11% (13%)	5% (4%)	3% (4%)

Question 8: How safe or unsafe do you feel when outside in your local area during the day?

Very safe	Fairly safe	Neither safe/unsafe	Fairly unsafe	Very unsafe	Don't know
47% (43%)	43% (47%)	6% (6%)	3% (2%)	1% (1%)	0.14% (1%)

Question 9: Thinking about your local area, how much of a problem do you think each of the following are?

	A very big problem	A fairly big problem	Not a very big problem	Not a problem at all	Don't know, no opinion
Noisy neighbours or loud parties	3% (3%)	5% (8%)	38% (38%)	52% (49%)	2% (2%)
Rubbish or litter lying around	11% (13%)	29% (28%)	41% (42%)	18% (16%)	0.42% (1%)
Vandalism, graffiti and other deliberate damage to property or vehicles	5% (4%)	15% (16%)	46% (47%)	31% (27%)	3% (4%)
People using or dealing drugs	6% (6%)	14% (14%)	26% (24%)	29% (27%)	25% (29%)
People being drunk or rowdy in public places	2% (2%)	7% (8%)	37% (39%)	41% (36%)	13% (14%)
Groups hanging around the streets	3% (3%)	10% (13%)	39% (36%)	37% (33%)	12% (15%)

6.3 Section 3: Our services

Question 10: Which of the following are important to you?

	Extremely important	Very important	Important	Somewhat important	Not important at all
Delivering affordable housing for local people	23%	20%	23%	19%	15%
Providing high quality council services designed around people's needs	39%	33%	21%	7%	*
Protecting and improving the environment	49%	31%	17%	3%	*
Promoting safe, healthy and inclusive communities	35%	33%	25%	5%	1.4%
Supporting a thriving local economy	43%	37%	17%	3%	1.12%
Ensuring the district's needs are heard by government, county council, police and other service providers	51%	32%	14%	2%	*

Question 11: Which of the following are most important to you? Please select up to three options.

Protecting the countryside	44%
Recycling and rubbish	34%
Infrastructure to support new development eg health facilities and roads	30%
Health and wellbeing	29%
High speed digital broadband network	21%
Public transport	20%
Affordable homes	18%
Street cleaning	17%
Planning enforcement	14%
Children's play areas	11%
Vibrant high streets	11%
Support for local businesses	10%
Electric vehicle charging points	8%
Sport and leisure facilities	7%
Sustainability (climate change)	7%
Cycle paths and cycle racks in town centres	5%
Access to free training and an opportunity to upskill	4%
Other, please give details. Responses included fixing the roads, footpaths, public safe spaces for young people, parking enforcement.	3%
Theatre and the arts	1%

Question 12: Please tell us how you would like business and job opportunities to improve in the area. Please select up to five options.

Attracting more businesses and jobs into the area.	48%
Encourage stronger links between schools and employers.	43%
Encouraging more people to start-up a local business in the district.	41%
Actively promoting the district as a great place to invest and be successful in business	29%
Encourage stronger links between employers and training scheme providers.	27%
Attracting businesses and jobs in key growth sectors (eg IT, construction, healthcare).	25%
Having the right infrastructure (eg quality office accommodation and high speed digital connectivity) to support businesses.	24%
Helping local businesses work better together, encouraging networking groups.	24%
A greater focus on vocational and job ready skills.	23%
More higher skilled and higher paid jobs in the district.	19%
Provide access to workspace and meeting space for skills training and development.	15%
Enabling more existing businesses to find the space to expand.	15%
Other, please give details. Responses provided included transport links for businesses, apprentice schemes, not over populating spaces with businesses, opportunities and support for those who struggle to enter work. eg ex-offenders and long term unemployed, cost of renting.	13%
Provide, encourage and promote business networking events and job fairs.	8%

Question 13: What is the single most important thing the Council could do differently to improve the quality of life in your community?

Issues mentioned include dealing with fly tipping, potholes, road repair and street cleaning. Other topics included more affordable housing and more police presence in the area.

6.4 Section 4: Getting information

Question 14: How many times have you contacted the Council in the last year?

43% (48%) had contacted the Council up to three times, 12% (11%) up to six times and 4% (4%) seven or more times. 41% (38%) had not contacted the Council.

Question 15: How do you usually contact the Council?

Method	2023	2021	2019
Telephone	88%	89%	91%
E-mail	84%	82%	80%
Website	84%	75%	79%
Personal visit	36%	18%	39%
Letter	19%	24%	24%
Text	6%	7%	2%
Twitter	*	2%	4%
Facebook	3%	5%	3%
Nextdoor	3%	4%	

Question 16: What did you last contact the Council about?

For general information or advice	38%
To complain about a service	12%
To apply for a service	19%
To report an issue or problem	32%

Question 17: If you contacted the Council for information or to complain, which service was it about? Please tick one response.

Recycling and rubbish	30%
Planning	14%
To report an issue or problem	14%
Council tax or benefits	12%
Other, please give details. Responses included potholes, speeding in residential area, disabled parking, trees, burial plot.	8%
Housing	4%
Parking	4%
Street cleaning	4%
Elections	3%
Environmental health	3%
Community safety/crime prevention	2%
Business rates	1%
Licensing	1%
Out of hours service	*
Leisure	*

Question 18: How satisfied were you with our response to your enquiry and with the method you used to contact us? Please tick one response.

Method	Very satisfied	Fairly satisfied	Neither satisfied or dissatisfied	Fairly dissatisfied	Very dissatisfied
Telephone	33%	29%	14%	11%	13%
E-mail	25%	34%	15%	11%	15%
Website	29%	33%	18%	7%	13%
Personal visit	30%	34%	24%	1%	11%
Letter	22%	22%	32%	6%	18%
Text	15%	10%	60%	5%	10%
Twitter	6%	*	82%	*	12%
Facebook	6%	6%	71%	6%	12%
NextDoor	*	6%	78%	6%	11%

Question 19: How do you currently find out about Tandridge District Council and the services it provides?

Method	Yes	No
Council website	95% (85%)	5% (15%)
Printed information provided by the council	86% (75%)	14% (25%)
Word of mouth (eg friends, neighbours, relations)	79% (73%)	21% (27%)
Local media (eg newspapers, TV, radio)	54% (36%)	46% (64%)
E-newsletters	49%	51%
From your local councillor	38% (26%)	62% (75%)
Direct contact with staff, public meetings, events	34% (16%)	66% (84%)
Council's social media sites (eg Facebook, Twitter, Nextdoor)	34% (16%)	66% (84%)
Social media outside the council	28% (18%)	72% (82%)
Southern Building Control Partnership website	9% (6%)	91% (94%)
Other please specify. Answers included the Tandridge Magazine (<i>which has not been published since spring 2022</i>), councillors on Facebook, free magazine.		

Question 20: How would you like to receive information about the council? Please tick as many as apply.

Method	Yes	No
Website	94%	6%
E-newsletter or e-mail	90%	8%
Through your door (leaflet, letter)	90%	10%
Social media	44%	56%
Face to Face	40%	60%
Text	29%	71%
Chatbot on the website	10%	90%
Other, please give details/ Responses included a letter, council section in local paper.		

6.5 Section 5: Using online services and information

Question 21: If you use the internet, how confident are you in doing the following online?

	Very confident	Fairly confident	Not very confident	Not at all confident	N/A
Using a search engine	73% (67%)	17% (18%)	3% (4%)	2% (3%)	4% (8%)
Downloading/saving a photo	60% (53%)	19% (19%)	9% (11%)	5% (8%)	6% (9%)
Finding a website you have visited before	70% (67%)	21% (19%)	3% (3%)	2% (3%)	5% (7%)
Sending a message	75% (72%)	15% (15%)	4% (3%)	2% (3%)	5% (7%)
Commenting and sharing information online	54% (51%)	18% (17%)	11% (10%)	4% (7%)	12% (15%)
Buying items or services from a website	68% (66%)	20% (16%)	5% (5%)	3% (5%)	5% (8%)
Buying and installing apps on a device	56% (54%)	20% (16%)	8% (11%)	8% (9%)	8% (10%)
Solving a problem using online help	38% (38%)	24% (23%)	20% (16%)	11% (14%)	6% (9%)
Verifying information	39% (39%)	19% (26%)	17% (15%)	9% (11%)	6% (10%)
Completing online forms with personal details	53% (51%)	25% (23%)	9% (8%)	8% (9%)	5% (9%)
Creating something from images, music or video	25% (24%)	16% (14%)	22% (21%)	18% (22%)	19% (19%)
Identifying possible scams in e-mails and text	33% (35%)	44% (39%)	14% (10%)	6% (9%)	4% (7%)

Question 22: How often do you use the Council's website?

0% (0%) use the Council's website every day, 2% (3%) once a week, 13% (11%) once a month, 59% (55%) every few months and 26% (30%) never use the website.

Question 23: For which of the following reasons did you visit Tandridge District Council's website?

To get information or advice	85% (87%)
To comment on a consultation/planning application	29% (28%)
To report a problem	28% (34%)
To apply for a service	20% (34%)
To make a payment	18% (21%)
To find out about your councillor	7% (9%)
To view committee agendas, minutes and reports	6% (8%)
To apply for a benefit	4% (7%)
To make a compliment/comment/suggestion about the Council	3% (4%)
To make a complaint about the Council	3% (6%)
Other (please specify) answers included FOI's, cesspit emptying, library book renewal, planning permission.	2% (5%)
To make a booking	(2%)

Question 24: If you use the website how satisfied or dissatisfied are you with the website overall?

Very satisfied	Fairly satisfied	Neither satisfied or dissatisfied	Fairly dissatisfied	Very dissatisfied
15% (13%)	48% (49%)	29% (31%)	6% (4%)	3% (2%)

Question 25: If you have selected fairly or very dissatisfied with the website in question 32, please give details.

Answers included being hard to navigate or find the information they needed, in particular planning applications, making payments, not enough or out-of-date information.

Question 26: Which of the following, if any, would make you more likely to use the internet for council services?

If it meant your concern or issue was processed more quickly	73% (80%)
If you could deal with the council at a time which suits you, outside of normal office hours.	42% (42%)
If the website was better designed and easier to navigate.	37% (37%)
If you could find out about the status of a transaction or request.	35%
If it was clear contacting us online was cheaper for the Council than calling or visiting us.	25%
If there were apps for completing transactions easily	21% (26%)

Question 27: How likely would you be to use the following ways of engaging with us in the future?

	Very likely	Fairly likely	Neither likely or unlikely	Fairly unlikely	Very unlikely
Ordering a service/paying a bill/reporting a problem through the council's website.	38%	32%	11%	7%	12%
Getting information about the council from its website.	39%	38%	10%	4%	10%
Ordering a service/paying a bill/reporting a problem through an app on your smartphone or tablet.	22%	23%	15%	15%	26%
Reading the council's e-newsletters.	20%	33%	21%	9%	18%
Signing up for e-mail messages and alerts on services that are relevant to you.	18%	32%	16%	14%	20%
Signing up for text alerts on relevant services on your mobile phone.	11%	19%	21%	18%	31%
Attending a local public forum to ask questions about the council.	5%	12%	23%	22%	38%
Contacting the council through social media.	5%	8%	14%	20%	53%
Getting information about the council from a website chatbot.	4%	9%	18%	18%	51%

6.6 Section 6: About you

Question 28: Would you like to sign up to our e-newsletters?

42% (45%) of respondents said they wanted to sign up for our e-newsletters.

Question 29: Would you like to take part in any focus or discussion groups we run?

8% (11%) of respondents would take part in a focus group.

Question 30: Gender

42% (43%) of respondents were male and 56% (55%) were female, 2% (2%) preferred not to say.

Question 31: Age

Respondents fell into the following age categories.

Age range	%	Census data (Surreyi)	Census data %
Under 15	0%	Under 15	18%
15-24	0%	15-24	10%
25-34	4%	25-34	10%
35-44	10%	35-44	13%
45-54	13%	45-54	14%
55-64	20%	55-64	14%
65-74	24%	65-74	11%
75-84	20%	75-84	7%
85+	7%	85+	3%
Prefer not to say	3%		

Question 32: Are you registered disabled or receiving disability allowance?

6% (6%) are registered disabled or receiving disability allowance, while 94% (94%) are not.

Question 33: Does this illness or disability limit your activities in any way?

Of those who answered yes to question 39, 9% (8%) find their activities are limited by their disability.

Question 34: How would you describe your ethnic origin?

Ethnic origin	2023	Census data (Surreyi)
White	90% (92%)	(94%)
Asian or Asian British	1% (1%)	
Black or Black British	1% (1%)	
Chinese	*%	
Indian or Indian British	1% (1%)	(6%)
Mixed	1% (1%)	
Other	1% (0%)	
Prefer not to say	6% (4%)	



Aspirational for our people, our place and ourselves

The Resident

Date: 22 June 2023

Unique reference number:

Reminder - Have your say about council services 2023

We recently sent you a survey to help us find out what you think about the services we provide, the area you live in and how well we communicate with you.

As we have not yet received your completed survey, I am writing to ask if you could spare a few minutes to complete and return it. Please take this opportunity to have your say. It's important we hear everybody's views.

Please return the completed survey in the Freepost envelope provided (no stamp needed) by Friday 14 July 2023.

Alternatively, you can complete the survey online at www.tandridge.gov.uk/survey, but please make sure you use the unique reference number at the top of this page.

We will use some of the findings from this survey to help shape our new Corporate Plan 2024-2028. Your responses will help identify the key priorities for us to focus on. Sign up to our newsletters at www.tandridge.gov.uk/signup to stay up to date with our survey results and the development of the new Corporate Plan.

To ensure personal information about you is secure, all your answers will be treated in the strictest confidence and will be stored securely.

If you have any questions about this survey, please do not hesitate to contact Customer Services on 01883 722000 or e-mail customerservices@tandridge.gov.uk.

I very much hope you will be able to take part and thank you for your help in advance.

If you have already sent your questionnaire back in the last few days, thank you.

Yours faithfully,

A handwritten signature in black ink, appearing to read 'David Ford'.

David Ford
Chief Executive

Section 1: Your local area and provision of services

Tandridge District Council is committed to providing the best possible local services for our residents and businesses. Just under 250 staff deliver services, which include benefits, community safety, council housing, council tax, environmental health, car parks, grants, planning, street cleaning, parks and open spaces, recycling and rubbish collection, as well as many others.

Surrey County Council is responsible for roads, education, social care, health and libraries.

This survey is only asking for your views about the services provided by Tandridge District Council.

Question 1: Overall how satisfied or dissatisfied are you with your local area as a place to live? Please tick one response.

Very satisfied <input type="checkbox"/>	Fairly satisfied <input type="checkbox"/>	Neither satisfied or dissatisfied <input type="checkbox"/>	Fairly dissatisfied <input type="checkbox"/>	Very dissatisfied <input type="checkbox"/>	Don't know <input type="checkbox"/>
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Question 2: Overall, how satisfied or dissatisfied are you with the way Tandridge District Council runs things? Please tick one response.

Very satisfied <input type="checkbox"/>	Fairly satisfied <input type="checkbox"/>	Neither satisfied or dissatisfied <input type="checkbox"/>	Fairly dissatisfied <input type="checkbox"/>	Very dissatisfied <input type="checkbox"/>	Don't know <input type="checkbox"/>
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Question 3: While Tandridge District Council collects the council tax on behalf of Surrey County Council and Surrey Police we keep just under 11%. For 2023/2024, our share of band D council tax is **£237.88.**

Surrey County Council's share is £1,675.08 and Surrey Police £310.57. The rest is the amount collected for parish councils.

Thinking about the range of services Tandridge District Council provides to the community, as well as the services your household uses, to what extent do you agree or disagree that Tandridge District Council provides value for money? Please tick one response.

Strongly agree <input type="checkbox"/>	Tend to agree <input type="checkbox"/>	Neither agree or disagree <input type="checkbox"/>	Tend to disagree <input type="checkbox"/>	Strongly disagree <input type="checkbox"/>	Don't know <input type="checkbox"/>
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Question 4: To what extent do you think Tandridge District Council acts on the concerns of local residents? Please tick one response.

A great deal <input type="checkbox"/>	A fair amount <input type="checkbox"/>	Not very much <input type="checkbox"/>	Not at all <input type="checkbox"/>	Don't know <input type="checkbox"/>
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Question 5: Overall, how well informed do you think Tandridge District Council keeps residents about the services and benefits it provides? Please tick one response.

Very well informed <input type="checkbox"/>	Fairly well informed <input type="checkbox"/>	Not very well informed <input type="checkbox"/>	Not well informed at all <input type="checkbox"/>	Don't know <input type="checkbox"/>
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Question 6: If you don't think Tandridge District Council keeps residents well informed about the services and benefits it provides, please explain why and include suggestions for how we could improve.

Section 2: Community safety

Question 7: How safe or unsafe do you feel when outside in your local area after dark? Please tick one response.

Very safe <input type="checkbox"/>	Fairly safe <input type="checkbox"/>	Neither safe or unsafe <input type="checkbox"/>	Fairly unsafe <input type="checkbox"/>	Very unsafe <input type="checkbox"/>	Don't know <input type="checkbox"/>
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Question 8: How safe or unsafe do you feel when outside in your local area during the day? Please tick one response.

Very safe <input type="checkbox"/>	Fairly safe <input type="checkbox"/>	Neither safe or unsafe <input type="checkbox"/>	Fairly unsafe <input type="checkbox"/>	Very unsafe <input type="checkbox"/>	Don't know <input type="checkbox"/>
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Question 9: Thinking about your local area, how much of a problem do you think each of the following are? Please tick one response on each line.

	A very big problem	A fairly big problem	Not a very big problem	Not a problem at all	Don't know/ no opinion
Noisy neighbours or loud parties	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Rubbish or litter lying around	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Vandalism, graffiti and other deliberate damage to property or vehicles	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
People using or dealing drugs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
People being drunk or rowdy in public places	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Groups hanging around the streets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Section 3: Our services

Question 10: Which of the following are important to you? This will help us identify what is most important to residents when we are developing our new Corporate Plan. Please tick one response on each line.

	Extremely important	Very important	Important	Somewhat important	Not important at all
Delivering affordable housing for local people (building more council homes, enabling affordable housing, supporting other social housing, ensuring new homes are well designed)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Providing high quality council services designed around people's needs (financially stable, forward thinking, providing the right services in the right way)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Protecting and improving the environment (parks and open spaces, climate change measures, planning regulation and enforcement)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Promoting safe, healthy and inclusive communities (health and wellbeing, thriving, safe and inclusive communities, support for leisure provision)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Supporting a thriving local economy (supporting local businesses, high streets, regeneration, attract new businesses, develop skills and encourage growth)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Ensuring the district's needs are heard by government, county council, police and other service providers (lobbying government and other agencies about health, education, transport, roads, youth provision, crime and safety)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Question 11: Which of the following are most important to you? Please select up to three options.

- | | |
|---|--|
| Access to free training and an opportunity to upskill... <input type="checkbox"/> | Protecting the countryside <input type="checkbox"/> |
| Affordable homes <input type="checkbox"/> | Public transport..... <input type="checkbox"/> |
| Children’s play areas..... <input type="checkbox"/> | Recycling and rubbish <input type="checkbox"/> |
| Cycle paths and cycle racks in town centres..... <input type="checkbox"/> | Sport and leisure facilities..... <input type="checkbox"/> |
| Electric vehicle charging points..... <input type="checkbox"/> | Street cleaning..... <input type="checkbox"/> |
| Health and wellbeing..... <input type="checkbox"/> | Support for local businesses..... <input type="checkbox"/> |
| High speed digital broadband network <input type="checkbox"/> | Sustainability (climate change) <input type="checkbox"/> |
| Infrastructure to support new development
eg health facilities and roads..... <input type="checkbox"/> | Theatre and the arts..... <input type="checkbox"/> |
| Planning enforcement <input type="checkbox"/> | Vibrant high streets <input type="checkbox"/> |

Other, please give details

Question 12: Please tell us how you would like business and job opportunities to improve in the area. Please select up to five options.

- Attracting more businesses and jobs into the area
- Enabling more existing businesses to find the space to expand
- Encouraging more people to start-up a local business in the district.....
- Helping local businesses work better together, encouraging networking groups
- A greater focus on vocational and job ready skills.....
- Encourage stronger links between schools and employers.....
- Encourage stronger links between employers and training scheme providers.....
- Provide, encourage and promote business networking events and job fairs.....
- Attracting businesses and jobs in key growth sectors (eg IT, construction, healthcare)
- Having the right infrastructure (eg quality office accommodation and high speed digital connectivity) to support businesses
- Actively promoting the district as a great place to invest and be successful in business
- More higher skilled and higher paid jobs in the district
- Provide access to workspace and meeting space for skills training and development.....

Other, please give details

Question 13: What is the single most important thing Tandridge District Council could do differently to improve the quality of life in your community?

Section 4: Getting information

Question 14: How many times have you contacted the Council in the last year? Please tick one response.

1-3 times <input type="checkbox"/>	4-6 times <input type="checkbox"/>	7 or more times <input type="checkbox"/>	Not contacted the council <input type="checkbox"/>
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Question 15: How do you usually contact the Council? Please tick as many as apply.

	Yes	No		Yes	No
Telephone	<input type="checkbox"/>	<input type="checkbox"/>	Text	<input type="checkbox"/>	<input type="checkbox"/>
E-mail	<input type="checkbox"/>	<input type="checkbox"/>	Twitter	<input type="checkbox"/>	<input type="checkbox"/>
Website	<input type="checkbox"/>	<input type="checkbox"/>	Facebook	<input type="checkbox"/>	<input type="checkbox"/>
Personal visit	<input type="checkbox"/>	<input type="checkbox"/>	Nextdoor	<input type="checkbox"/>	<input type="checkbox"/>
Letter	<input type="checkbox"/>	<input type="checkbox"/>			

Question 16: What did you last contact the Council about? Please tick one response.

For general information or advice..... To complain about a service.....
 To apply for a service..... To report an issue or problem.....

Question 17: If you contacted the Council for information or to complain, which service was it about? Please tick one response.

Business rates..... Licensing
 Community safety/crime prevention..... Out of hours service.....
 Council tax or benefits..... Parking.....
 Elections..... Planning
 Environmental health..... Recycling and rubbish
 Housing Street cleaning.....
 Leisure..... To report an issue or problem.....

Other, please give details

Question 18: How satisfied were you with our response to your enquiry and with the method you used to contact us? Please tick as many as apply.

	Very satisfied	Fairly satisfied	Neither satisfied or dissatisfied	Fairly dissatisfied	Very dissatisfied
Telephone	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E-mail	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Website	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Personal visit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Letter	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Text	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Twitter	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Facebook	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
NextDoor	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Question 19: How do you currently find out about Tandridge District Council and the services it provides?
Please tick as many as apply.

	Yes	No		Yes	No
Council website	<input type="checkbox"/>	<input type="checkbox"/>	E-newsletters	<input type="checkbox"/>	<input type="checkbox"/>
Southern Building Control Partnership website	<input type="checkbox"/>	<input type="checkbox"/>	Printed information provided by the council (eg leaflets, flyers, public notices)	<input type="checkbox"/>	<input type="checkbox"/>
Council's social media sites (eg Facebook, Twitter, Nextdoor)	<input type="checkbox"/>	<input type="checkbox"/>	Social media outside the council (eg Facebook, Twitter, YouTube)	<input type="checkbox"/>	<input type="checkbox"/>
Direct contact with the council (eg contact with staff, public meetings and events)	<input type="checkbox"/>	<input type="checkbox"/>	From your local councillor	<input type="checkbox"/>	<input type="checkbox"/>
Local media (eg newspapers, TV, radio)	<input type="checkbox"/>	<input type="checkbox"/>	Word of mouth (eg friends, neighbours, relations)	<input type="checkbox"/>	<input type="checkbox"/>
Other (please specify)					

Question 20: How would you like to receive information about the council? Please tick as many as apply.

	Yes	No		Yes	No
Website	<input type="checkbox"/>	<input type="checkbox"/>	Chatbot on the website	<input type="checkbox"/>	<input type="checkbox"/>
E-newsletter or e-mail	<input type="checkbox"/>	<input type="checkbox"/>	Text	<input type="checkbox"/>	<input type="checkbox"/>
Social media (Facebook, Twitter, NextDoor)	<input type="checkbox"/>	<input type="checkbox"/>	Face to face	<input type="checkbox"/>	<input type="checkbox"/>
Through your door (leaflet, letter)	<input type="checkbox"/>	<input type="checkbox"/>	Other, please give details:		

Section 5: Using online services and information

Question 21: If you use the internet, how confident are you in doing the following online?

	Very confident	Fairly confident	Not very confident	Not at all confident	Not applicable
Using a search engine eg Google or Bing, to look for information online	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Downloading/saving a photo you found online	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Finding a website you have visited before	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sending a personal message to another person via e-mail or online messaging service for example using Facebook Messenger or WhatsApp	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Making comments and sharing information online	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Buying items or services from a website	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Buying and installing apps on a device	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Solving a problem you have with a device or digital service using online help	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Verifying sources of information you found online	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Completing online application forms which include personal details	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Creating something new from existing online images, music or video	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Identifying possible scams in e-mails and text messages	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Question 22: How often do you use the Council's website? Please tick one response.

Every day <input type="checkbox"/>	Once a week <input type="checkbox"/>	Once a month <input type="checkbox"/>	Every few months <input type="checkbox"/>	Never use the website (please go to question 26) <input type="checkbox"/>
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Question 23: For which of the following reasons did you visit Tandridge District Council's website?

To get information or advice (eg recycling and rubbish collection, local events)	<input type="checkbox"/>
To make a payment (eg council tax, business rates, planning application)	<input type="checkbox"/>
To apply for a service (eg bulky waste collection, requesting a parking permit)	<input type="checkbox"/>
To make a booking (eg hiring a sports pitch)	<input type="checkbox"/>
To comment on a consultation/planning application	<input type="checkbox"/>
To apply for a benefit (eg housing, council tax discount or exemption)	<input type="checkbox"/>
To find out about your councillor	<input type="checkbox"/>
To view committee agendas, minutes and reports	<input type="checkbox"/>
To report a problem	<input type="checkbox"/>
To make a compliment/comment/suggestion about the Council	<input type="checkbox"/>
To make a complaint about the Council	<input type="checkbox"/>
Other (please specify)	

Question 24: If you use the website how satisfied or dissatisfied are you with the website, overall? Please tick one response.

Very satisfied <input type="checkbox"/>	Fairly satisfied <input type="checkbox"/>	Neither satisfied nor dissatisfied <input type="checkbox"/>	Fairly dissatisfied <input type="checkbox"/>	Very dissatisfied <input type="checkbox"/>
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Question 25: If you have selected fairly or very dissatisfied with the website in question 24, please give details.

Question 26: Which of the following, if any, would make you more likely to use the internet for council services?

If it meant we dealt with your concern or issue more quickly	<input type="checkbox"/>
If there were apps for completing transactions easily on-the-go	<input type="checkbox"/>
If you could find out about the status of a transaction or request	<input type="checkbox"/>
If it was clear contacting us online was cheaper for the Council than calling or visiting us	<input type="checkbox"/>
If the website was easier to navigate	<input type="checkbox"/>
If you could deal with the council at a time which suits you, outside of normal office hours	<input type="checkbox"/>

Question 27: How likely would you be to use the following ways of engaging with us in the future?

	Very likely	Fairly likely	Neither likely or unlikely	Fairly unlikely	Very unlikely
Ordering a service/paying a bill/reporting a problem through the council's website	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Ordering a service/paying a bill/reporting a problem through an app on your smartphone or tablet	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Signing up for text alerts on relevant services on your mobile phone	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Signing up for e-mail messages and alerts on services that are relevant to you	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Contacting the council through social media	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Getting information about the council from its website	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Getting information about the council from a website chatbot	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Reading the council's e-newsletters	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Attending a local public forum to ask questions about the council	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Question 28: Would you like to sign up for our e-newsletters, if you do not already receive them?

<input type="checkbox"/> Yes - please add me to your e-mail subscription list for the following e-newsletters. Please tick the ones you would like to receive and add your details below.	<input type="checkbox"/> No - please do not add my details to your e-mail subscription list.
News and events <input type="checkbox"/>	
Business newsletter <input type="checkbox"/>	
Housing news <input type="checkbox"/>	

Question 29: Would you like to take part in any focus or discussion groups we run?

Yes (please complete your details below) <input type="checkbox"/>	No <input type="checkbox"/>
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Name:

E-mail: Tel no:

Section 6: About you

Question 30: Gender

Female <input type="checkbox"/>	Male <input type="checkbox"/>	Prefer not to say <input type="checkbox"/>
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Question 31: Age

Under 16 <input type="checkbox"/>	16-24 <input type="checkbox"/>	25-34 <input type="checkbox"/>	35-44 <input type="checkbox"/>	45-54 <input type="checkbox"/>	55-64 <input type="checkbox"/>	65-74 <input type="checkbox"/>	75-84 <input type="checkbox"/>	85+ <input type="checkbox"/>	Prefer not to say <input type="checkbox"/>
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Question 32: Are you registered disabled or receiving disability allowance?

Yes <input type="checkbox"/>	No <input type="checkbox"/>
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Question 33: Does this illness or disability limit your activities in any way?

Yes <input type="checkbox"/>	No <input type="checkbox"/>
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Question 34: How would you describe your ethnic origin?

White <input type="checkbox"/>	Asian or Asian British <input type="checkbox"/>	Black or Black British <input type="checkbox"/>	Chinese <input type="checkbox"/>	Indian or Indian British <input type="checkbox"/>	Mixed <input type="checkbox"/>	Other <input type="checkbox"/>	Prefer not to say <input type="checkbox"/>
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Appendix B

Statistical reliability

The respondents to the questionnaire are only a sample of the total population so we cannot be certain the figures obtained are as accurate as if all households had been interviewed (the “true” values).

We can predict the variation between the returned sample and the “true” values from knowing the size of the sample on which the results are based and the number of times that a particular answer is given.

The confidence level within which we can make this prediction is usually chosen to be 95% - that is, the chances are 95 in 100 that the “true” value will fall within a specified range.

The table below illustrates the predicted ranges for different sample sizes and percentage results at the “95% confidence interval”:

Number of respondents	Approximate sampling tolerances applicable to percentages
1100	$\pm 3\%$
600	$\pm 4\%$
100	$\pm 9.8\%$
50	$\pm 13\%$

For example, with a returned sample size of 600, the chances are 19 in 20 that the “true” value (which would have been obtained if the whole population had been interviewed) will fall within the range of ± 4 percentage points from the sample result.

Appendix C

Benchmarking with national data

Understanding resident or customer views is a key element of assessing the effectiveness of an authority, alongside cost and performance information. It can help make informed comparisons which can strengthen local accountability and helps with managing performance.

The Local Government Association (LGA) measures resident satisfaction with councils every three to four months. There is a key set of questions and criteria, which needs to be met to ensure these questions can be benchmarked. The LGA carries out its survey by telephone, while the Council uses a postal survey.

Questions 1-3 are compulsory, the rest are optional.

Question 1: Overall how satisfied or dissatisfied are you with your local area as a place to live?

Question 2: Overall, how satisfied or dissatisfied are you with the way Tandridge District Council runs things?

Question 3: To what extent do you agree or disagree that Tandridge District Council provides value for money?

Question 4: To what extent do you think Tandridge District Council acts on the concerns of local residents?

Question 5: Overall, how well informed do you think Tandridge District Council keeps residents about the services and benefits it provides?

Question 6: How safe or unsafe do you feel when outside in your local area after dark?

Question 7: How safe or unsafe do you feel when outside in your local area during the day?

Organisation	Satisfied with area	Satisfied with way council runs things	Value for money*	Acts on concerns	Well informed	Safe after dark	Safe during day
Tandridge 2023 (2021) Postal survey	80% (82%)	52% (57%)	41% (33%)	44% (46%)	60% (66%)	66% (66%)	90% (90%)
LGA June 2023 (2021) telephone survey	73% (82%)	60% (68%)	42% (49%)	52% (62%)	55% (61%)	71% (79%)	90% (94%)

* Tandridge DC 34% neither agree or disagree. LGA 32% neither agree or disagree.

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