



Cambridge City Council Civic Affairs

Date: Wednesday, 5 July 2023

Time: 5.30 pm

Venue: Council Chamber, The Guildhall, Market Square, Cambridge, CB2 3QJ [access the building via Peashill entrance]

Contact: democratic.services@cambridge.gov.uk, tel:01223 457000

Agenda

- 1 Apologies
- 2 Declarations of Interest
- 3 Minutes (Pages 3 - 10)
- 4 Public Questions
- 5 To Note Officer Delegated Decision
- 5a To implement the Joint Negotiating Committee for Chief Officers of Local Authorities Pay Award for 2023-24 (Pages 11 - 14)
- 6 Update on the timing of the external audit of the Council's statement of accounts 2022/23 (Pages 15 - 22)
- 7 Internal Audit Plan 2023/24 (Pages 23 - 70)
- 8 Review of Budget Process Timetable for 2023/24 and General Constitutional Updates Governance Review (Pages 71 - 124)

Civic Affairs Members: McPherson (Chair), Davey (Vice-Chair), Bennett, Healy, Sheil and Young

Alternates: Bick, S. Davies and Moore

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- Email: democratic.services@cambridge.gov.uk
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CIVIC AFFAIRS

15 May 2023

5.30 - 5.42 pm

Present: Councillors McPherson (Chair), Carling (Vice-Chair), Bennett, Davey, Hauk and Thornburrow

Also present Councillor: Bick

Officers:

Democratic Services Manager: Gary Clift

Committee Manager: Sarah Steed

FOR THE INFORMATION OF THE COUNCIL

23/11/Civ Apologies

No apologies were received.

23/12/Civ Declarations of Interest

No interests were declared.

23/13/Civ Minutes

The minutes of the meetings held on 8 February 2023 were approved as a correct record and signed by the Chair.

23/14/Civ Public Questions

There were no public questions.

23/15/Civ Committee Appointments and Constitutional Changes for Annual Council

The report detailed the issues to consider following the local elections on 4 May 2023 and make recommendations to the Annual Meeting of the Council on 25 May 2023. The Democratic Services Manager advised that an updated paper which was circulated at the meeting confirmed the size of committees and known appointments, further information would be provided at the Annual Meeting.

Resolved (unanimously):

- i. To recommend to Council the appointments to city council committees and joint partner bodies below:

Environment and Communities Scrutiny Committee 8 (5 Labour + 2 Lib Dem + 1 Green and Independent)

Divkovic, Nestor, Swift, Wade, Pounds

Payne, Hauk

Glasberg

Alternates – Sheil, Griffin, Flaubert, Levien, Howard

Planning and Transport Scrutiny Committee 8 (5 Labour + 2 Lib Dem + 1 Green and Independent)

Nestor, Baigent, Swift, TBC, TBC

Porrer, Bick

Davies

Alternates – Griffin, Lab TBC, Lee, Payne, Glasberg

Housing Scrutiny Committee 9 (6 Labour + 2 Lib Dem + 1 Green and Independent)

Pounds, Robertson, Thittala-Varkey, Wade, Holloway, Griffin

Martinelli, Lee

Tong

Alternates: Swift, Lab TBC, Howard, Porrer, Levien

Strategy and Resources Scrutiny Committee 8 (5 Labour + 2 Lib Dem + 1 Green and Independent)

Robertson, Baigent, Holloway, Gawthroe Wood, TBC

Bick, Young

Bennett

Alternates – Divkovic, Sheil, Payne, Nethsingha, Davies

Civic Affairs Committee 6 (4 Labour + 1 Lib Dem +1 Green & Independent)

McPherson, Davey, Sheil, Healy

Young

Bennett

Alternate – Moore, Davies, Bick

Employment (Senior Officer) Committee 6 (4 Labour +2 Lib Dem)

Healy, Moore, Davey, Carling

Bick, Porrer

Alternates: TBC

Licensing Committee 10 (7 Labour + 2 Lib Dem + 1 Green and Independent)

McPherson, Bird, Moore, Griffin, Carling, Pounds, Wade

Levien, Nethsingha

Bennett

Alternates – Davey, Hauk, Tong

Planning Committee 9 (6 Labour + 2 Lib Dem + 1 Green and Independent)

Smart, Baigent, Thornburrow, Carling, S.Smith, Dryden

Porrer, Levien

Bennett

Alternates – Gilderdale, Nestor, Flaubert, Nethsingha, Howard

Cambridgeshire and Peterborough Combined Authority - 1 seat

A.Smith

Alternate - TBC

Cambridgeshire and Peterborough Combined Authority Overview and Scrutiny Committee 2 Labour

TBC, TBC

Alternates – Gawthrope Wood

Cambridgeshire and Peterborough Audit and Governance Committee 1

Labour + one alternate

S.Smith

Alternate – Pounds

Greater Cambridge Partnership Joint Assembly 3 (2 Labour + 1 Lib Dem)

S.Smith, Thornburrow, Bick

Joint Development Control Committee - Cambridge Fringes 6 (4 Labour+ 2 Lib Dem)

S.Smith, Baigent, Smart, Thornburrow

Porrer, Flaubert

Alternates – Gilderdale, Nestor, Levien, Nethsingha

ii. To recommend to Council the nominations for Chairs and Vice-Chairs 2023/24

Environment and Communities Services

Chair - Divkovic

Vice-chair – Nestor

Planning and Transport

Chair – Nestor

Vice-chair – Baigent

Housing

Chair – Pounds

Vice-chair (nb. Tenant/Leaseholder is Chair of Part 1 of the meeting) - Robertson

Strategy and Resources

Chair-Robertson

Vice-chair - Baigent

Civic Affairs

Chair - McPherson

Vice-chair - Davey

Licensing

Chair - McPherson

Vice-chair - Bird

Planning

Chair - Smart

Vice-chair – Baigent

JDCC

Vice-Chair – S.Smith

- iii. No constitutional updates were required.
- iv. To note that a Governance Reference Group would meet informally and make recommendations on Terms of Reference for Civic Affairs Committee to agree at the 5 July 2023 meeting.
- v. To recommend to Council the appointment of former Councillors Rod Cantrill, Lewis Herbert, George Pippas, Amanda Taylor, Damien Tunnacliffe as Honorary Councillors.
- vi. To note the intention to re-establish a Cambridge Joint Area Committee with the County Council.

The meeting ended at 5.42 pm

CHAIR

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CIVIC AFFAIRS

25 May 2023
4.48 - 4.49 pm

Present: Councillors McPherson (Chair), Davey (Vice-Chair), Bennett, Healy, Sheil and Young

FOR THE INFORMATION OF THE COUNCIL

23/16/Civ Appointment of Sub Committee

The Committee agreed the membership of the following:

Employment Appeals Sub Committee

4 Labour, 2 Liberal Democrat

Davey, Wade, Moore, Healy, Levien, Young

23/17/Civ Appointment of Working Party

The Committee agreed the membership of the following:

Governance Review Group

6 Labour, 2 Liberal Democrat, 1 Green and Independent

Holloway, Healy, Gawthrope Wood, S.Smith, Robertson, McPherson, Bick, Young, Bennett

The meeting ended at 4.49 pm

CHAIR

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Cambridge City Council

Record of Officer Urgent Decision

Chief Officers Pay Agreement 2023

Decision taken: To implement the Joint Negotiating Committee for Chief Officers of Local Authorities Pay Award for 2023-24.

Decision of: Chief Executive

Reference: 23/Officerdecision/Civ1

Date of decision: 12 May 2023

Matter for Decision: Decision delegated from Civic Affairs Committee

Any alternative options considered and rejected: The pay award for the chief officer level posts (Directors, Heads of Service and Assistant Directors) is determined by national level collective bargaining between the national employers and trade unions. Once agreed at a national level the City Council implements the pay award in accordance with the terms of staff contracts of employment.

Reason for the decision including any background papers considered: To implement the nationally agreed pay award for chief officers following receipt of notification by circular from the Joint Negotiating Committee for Chief Officers of Local Authorities dated 5 May 2023. The award is for an increase of 3.50 per cent on each pay point with effect from 1 April 2023.

Conflict of interest and dispensation granted by Chief Executive: The Chief Executive is exercising this decision as the Head of Human Resources has a personal interest in this pay award.

Comments: This decision is taken in accordance with the delegated authority from Civic Affairs Committee to the Head of Human Resources, as follows:

To implement any award of a joint negotiating body so far as it concerns rates of salary, wages, car allowances or other allowances payable to officers and other employees of the Council except where the terms thereof involve the exercise of a discretion by the Council provided that when any action is taken in pursuance of this paragraph members are advised by the Head of Human Resources and a record of that advice be made available to the public..

Contact for further information: Robert Pollock, Chief Executive

Joint Negotiating Committee for Chief Officers of Local Authorities

**To: Chief Executives in England and Wales (N Ireland for information)
(to be shared with Finance Director and HR Director)
Regional Employer Organisations
Members of the Joint Negotiating Committee**

5 May 2023

Dear Chief Executive,

CHIEF OFFICERS' PAY AGREEMENT 2023

Employers are encouraged to implement this pay award as swiftly as possible.

Agreement has now been reached on the pay award applicable from **1 April 2023** (covering the period 1 April 2023 to 31 March 2024).

The individual basic salaries¹ of all officers within scope of the JNC for Chief Officers of local authorities should be increased by **3.50 per cent** with effect from 1 April 2023 (NB: this increase applies to individual salaries as well as pay points, if applicable).

Backpay for employees who have left employment since 1 April 2023

If requested by an ex-employee to do so, we recommend that employers should pay any monies due to that employee from 1 April 2023 to the employee's last day of employment.

When salary arrears are paid to ex-employees who were in the LGPS, the employer must inform its local LGPS fund. Employers will need to amend the CARE and final pay figures (if the ex-employee has pre-April 2014 LGPS membership) accordingly.

Further detail is provided in [section 15 of the HR guide](#) and [the Backdated Pay Award FAQs](#), which are available on the [employer resources section](#) of www.lgpsregs.org.

Yours faithfully,

Naomi Cooke

Naomi Cooke

George Georgiou

George Georgiou

cc Ruth Levin, UNISON

¹ Basic salary should exclude other separately identified payments such as Returning Officer fees etc.

Employers' Secretary:
Naomi Cooke
Local Government Association
18 Smith Square
London
SW1P 3HZ
info@local.gov.uk

Officers' Secretary:
George Georgiou
GMB
Mary Turner House
22 Stephenson Way
London NW1 2HD
info@gmb.org.uk

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UPDATE ON THE TIMING OF THE EXTERNAL AUDIT OF THE COUNCIL'S STATEMENT OF ACCOUNTS 2022/23

To:

Civic Affairs Committee 05/07/23

Report by:

Caroline Ryba, Chief Financial Officer

Tel: 01223 - 458134 Email: caroline.ryba@cambridge.gov.uk

Wards affected:

All

1. Introduction / Executive Summary

The deadline for the publication of the Council's audited accounts for the 2022/23 financial year is 30 September 2023. However, there is a backlog of external audit work across local government as a whole. This report presents two letters received from the Council's external auditors, Ernst & Young (EY), firstly setting out their position on planning for local authority 2022/23 audits, and secondly on the transition to, and delivery of, audits under the new contract which will commence with the 2023/24 audits.

Mark Hodgson, the EY partner responsible for the Council's audit will attend the meeting to update the Committee on the current position with regard to the Council's 2022/23 audits.

2. Recommendations

Members are asked to note the contents of this report and appendices.

3. Background

There are considerable delays in the publishing of audited local authority accounts. However, by careful planning and working together the Council and EY met the publishing deadlines for 2020/21 and 2021/22.

The table below, produced by Public Sector Audit Appointments (PSAA), provides a snapshot of audits outstanding as of 30 November 2022, the deadline for publishing audited accounts for 2021/22.

Audit Opinions data 2015/16 to 2021/22

Audit year Publishing date	Number of opted in bodies	Percentage of audits complete by publishing date	Number of audits by oldest year outstanding	Number of audits outstanding per financial year
2021/22 30 Nov	467	12%	250	411
2020/21 30 Sep	474	9%	116	161
2019/20 30 Nov	478	45%	35	45
2018/19 31 Jul	486	57%	7	10
2017/18 31 Jul	494	87%	2	3
2016/17 30 Sep	497	95%	0	1
2015/16 30 Sep	497	97%	1	1

As at 30 November 2022



By 31 March 2023 120 (26%) of bodies had published their audited 2021/22 accounts. These statistics are a result of challenges within the local audit system, as described in the EY letter of 13 March 2023 (**Appendix A**). This letter sets out EY's strategy for addressing their backlog of audits and the consequences for the Council's 2022/23 audit:

'Taking all of this together, our view is that we will not be in a position to commence any 2022/23 financial year audits before the 1 November 2023 at the absolute earliest, and this date would be dependent on our ability to

conclude the remaining 2021/22 audits, and any outstanding prior year audits before that date. We are reviewing our plans to work through this segment of work, so we can give you a better indication of the timing of your 2022/23 audit, probably in the early summer.'

A second letter from EY, dated 31 March 2023, updates the situation, with particular reference to the transition to the new audit contract (**Appendix B**). EY will continue as the City Council's auditor under the new contract, so information relating to the transition from one auditor to another is not applicable. However, the letter refers to the impact on audits under the existing contract, such as the council's 2022/23 audit 'extending through 2024'.

'As part of our continued resource management and planning for the transition between the PSAA contracts we are estimating that our expected delivery of audits under the existing contract (i.e. those relating to 2022/23 and earlier years) will extend through 2024. There are a number of factors that will continue to impact this estimated timeline.'

4. Implications

a) Financial Implications

There are not expected to be any direct financial implications of the failure to publish audited accounts by the statutory deadline of 30 September 2023. However, long delays could impact on the Council's ability to raise finance from sources other than the PWLB, as lenders would expect to see recent audited accounts as part of their due diligence.

b) Staffing Implications

Depending on the timing of the audit, finance teams and others who work with and provide information to the external auditors will be committed to other tasks, such as supporting the budget-setting process. There is a risk that other important tasks are delayed due to the audit, and that considerable pressure is placed on teams as a result.

c) Equality and Poverty Implications

None.

d) Net Zero Carbon, Climate Change and Environmental Implications

None.

e) Procurement Implications

None.

f) Community Safety Implications

None.

5. Consultation and communication considerations

Statutory notices relating to the publication of the statement of accounts will be posted on the council website as required.

6. Background papers

No background papers were used in the preparation of this report.

7. Appendices

Appendix A: Letter from EY 13 March 2023 - Planning for 2022/23 financial year audits

Appendix B: Letter from EY 31 March 2023 - Local Audit market update

8. Inspection of papers

To inspect the background papers or if you have a query on the report please contact Caroline Ryba, Chief Financial Officer, tel: 01223 - 458134, email: caroline.ryba@cambridge.gov.uk.

13 March 2023

Ref:
Your ref: Section 151 Officer

Direct line: 01223 394

Email: mhodgson@uk.ey.com

Dear Section 151 Officer colleagues

Planning for 2022/23 financial year audits

I trust that you are well and your budget setting cycle has gone well and is nearing conclusion.

We have in recent years, at about this time, communicated our plans for phasing and delivering the audits of that year's financial statements.

We are not in a position to do this for the 2022/23 financial statements audit due to the sector wide issues that continue to impact audit delivery. The resulting considerable increase to our workload, number of issues and desire to close out a number of audits that are currently underway has not allowed us the bandwidth to be as advanced in our planning thoughts as we have been previously.

This is a direct result of a key number of factors:

- A significant number of audits with significant governance issues including non-compliance with laws and regulations, objections and Value for Money weaknesses;
- The quality of draft financial statements, supporting evidence, and responses to audit queries;
- Infrastructure Asset considerations and additional procedures to address the Code requirements (adapted or otherwise); and
- Audits that have had to be deferred because of delays in the provision of supporting audit evidence at the Authority.

All of these factors have added significant audit resource and time to consider and respond to through a quality audit with the appropriate reporting outcome. This is impacting the delivery therefore of our 2021/22 audits and prior years which are yet to be concluded because of their own significant issues. We are not where we planned or wanted to be.

It is important to consider the wider context. The sector wide issues identified in the 2020 independent review by Sir Tony Redmond on Local authority financial reporting and external audit continue to impact on the timelines to deliver a quality audit to the Council. There remain a number of sector wide actions to be implemented in line with the Government's response to the 23 recommendations made in the independent review across the following themes:

- Action to support immediate market stability
- Consideration of system leadership options
- Enhancing the functioning of local audit, and the governance for responding to its findings
- Improving transparency of local authorities' accounts to the public

We are aware that the action plans emanating from these reviews are currently being taken forward by DLUC and the FRC in their respective roles for the sector.

However, whilst this may leverage some opportunities to rationalise elements of the sector wide approach to audit, with a view to completing current and prior year open audits, the how and when these can be implemented is currently unknown. Therefore, we will continue to revisit our plans on a monthly basis and communicate any impact of sector wide changes with you on our plans.

We are of course not immune to our own issues, which we recognise and we have been dealing with under-performance, sickness absence and Manager shortfall due to resignations, which have not helped the situation but which we are continuing to actively address.

We are currently investing significantly in additional headcount, across our national team, to address these issues and support our local team in getting the audit cycle back to where it is intended to be, but in a sustainable way as increasing audit capacity is only one of the sector wide improvement actions referred to above.

Taking all of this together, our view is that we will not be in a position to commence any 2022/23 financial year audits before the 1 November 2023 at the absolute earliest, and this date would be dependent on our ability to conclude the remaining 2021/22 audits, and any outstanding prior year audits before that date. We are reviewing our plans to work through this segment of work, so we can give you a better indication of the timing of your 2022/23 audit, probably in the early summer.

We appreciate that this is not an ideal, but we can only provide you with a clear and transparent view of the current situation and work with you to get through both the backlog and into the next round of financial year audits. We will not compromise the quality of our audits or their reporting.

We will continue to work at our maximum capacity through the current audits and will come back to you with the 2022/23 plan as set out above.

Our ask of you, is to ensure your draft financial statements and supporting evidence is subject to robust internal quality review before they are sent for audit. Your Audit Partner and Audit Manager will be happy to discuss good practice in this area. We will be providing extra guidance on this in the next few months.

Thank you for your understanding. We are happy to discuss the issues with you on an engagement level with the relevant Audit Partner, or indeed our Sector Lead, Janet Dawson.

Yours sincerely



for and on behalf of Ernst & Young LLP
Mark Hodgson – Partner
David Riglar – Partner
Debbie Hanson - Partner

31 March 2023

Ref:
Your ref: Section 151 Officer

Direct line: 01223 394590

Email: mhodgson@uk.ey.com

Dear Section 151 Officer colleagues

Local Audit market update

National delivery of Local Audit

We are delighted to have been successful in our bid to the PSAA to remain a supplier of local public audit, during which we sought to demonstrate our track record and continued commitment to providing high quality audit in this sector. We share PSAA and other stakeholders' views that the audit market provides high quality assurance and remains sustainable into, and beyond, the period of this next contract.

The national picture of delivery for local audit continues to remain challenging, with the number of audits in progress across the sector remaining high. The issues identified in the 2020 independent review by Sir Tony Redmond (Redmond Review) on financial reporting and external audit continues to impact on the timelines to deliver a quality audit to audited bodies. Those factors impacting the audit profession are not operating in isolation and delivery of external audit is also being impacted by several other key factors within individual Authorities.

We also acknowledge DLUHC's letter to Authorities sent on 14 March 2023. We are pleased to see that this requests collaborative working to resolve any historical open audits, including shorter term requests to provide Authorities, specifically Audit Committees, with a position statement, to accompany those being provided separately by management. Your key audit partner will be liaising with you directly about the timeline for your open audits and subsequent reporting to your Audit Committee.

Transition between the existing and new PSAA contract

The delivery of the existing PSAA contract audits, as well as planning for the transition to the new contract from 2023/24 is a key priority for us.

If your audit is being transitioned to another firm, transition timing will be impacted by delayed audits, so communication will be key. We will set out a timeline, and agree this with you and the incoming auditor, to ensure all parties can plan their involvement efficiently to avoid duplication of effort. This will include agreeing an exit plan with you to ensure delivery to agreed deadlines, and proactively establishing key meetings required with the incoming auditor to ensure that they have access to the information they need as part of the transition.

Where we remain your auditor, we will continue to liaise with you and set out timelines for the delivery of ongoing and future audits, as well as establishing some key principles on our expectations of you, both in preparing for, and engaging during the audit.

Expected delivery timelines

Our aim is to provide you with a clear and transparent view of the current situation and work with you to complete both the existing programme of open audits and those we are yet to commence.

As part of our continued resource management and planning for the transition between the PSAA contracts we are estimating that our expected delivery of audits under the existing contract (i.e. those relating to 2022/23 and earlier years) will extend through 2024. There are a number of factors that will continue to impact this estimated timeline.

We wanted to reassure you that we are continuing to invest significantly in additional headcount in addressing capacity pressures in a sustainable way, noting that increasing audit capacity is only one of the sector-wide improvement actions referred to in the Redmond Review. Therefore, we will continue to revisit our plans on a regular basis and communicate any changes with you.

At a local team level, the phasing of the current programme of work is being impacted by the number of historic audits that remain in progress, as we set out in our letter to you, dated 13 March 2022.

We are continuing with our plans to work through this segment of work, so we can give you a better indication of the timing of your 2022/23 audit as set out in that letter.

Other services

We are cognisant of the considerable amount of change and challenges in both the local audit market but also in the provision of Housing Benefit certification work and other assurance statements. We want to ensure we have the capacity to deliver existing commitments and provide the following updates:

Housing benefits

We are reviewing our approach to Housing Benefit work from 2023/24 and note that currently:

- In light of the recent PSAA audit procurement and the resulting changes in appointed auditor, where EY will no longer be your external auditor from 2023/24, we will no longer be able to be your reporting accountant for Housing Benefit.
- For those of you where EY continues to be your appointed auditor in 2023/24, we are not yet in a position to be able to confirm whether we can be your reporting accountant, but we will update you through your normal contacts in due course.

Teacher's Pension and CFB06

Having assessed the small number of assurance services we provide in these areas, as well as evaluating the pressures on audit delivery outlined above, we have made the decision that we will not be able to commit to delivering these services in future years. Our decision is based on our continued commitment to providing high quality audits in this extremely important sector and supporting the local audit market in addressing the matters set out in this letter. For any returns where the work has commenced, we will complete the existing assurance statement over the returns.

Thank you for your understanding. We are happy to discuss the issues with you on an engagement level with the relevant Audit Partner, or indeed our Sector Lead, Stephen Reid.

Yours sincerely



for and on behalf of Ernst & Young LLP

Mark Hodgson – Partner
Debbie Hanson – Partner
David Riglar – Partner



Item

INTERNAL AUDIT UPDATE

To:

Civic Affairs Committee [5th July 2023]

Report by:

Jonathan Tully, Head of Shared Internal Audit Service

Tel: 01223 - 458180 Email: jonathan.tully@cambridge.gov.uk

Wards affected:

All

1. Introduction / Executive Summary

- 1.1 This report introduces the proposed Internal Audit Plan and Strategy, for the next six months of the 2023 / 2024 financial year, for consideration by the Civic Affairs Committee.
- 1.2 The report also includes a progress update from the past six months work, plus our current opinion on the internal control environment, governance and risk management arrangements.
- 1.3 Internal Audit Plans, and associated documents, have been created in line with best practice laid down in the Public Sector Internal Audit Standards (PSIAS) and the accompanying Local Government Application Note (LGAN).

2. Recommendations

- 2.1 Civic Affairs Committee is requested to consider the supporting information, in the appendices, to:
 - i) approve the draft Audit Plan and Strategy; and
 - ii) approve the supporting Charter and the Code of Ethics.

3. Background

Page: 2

- 3.1 The Accounts and Audit Regulations 2015 require that the Council “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.”
- 3.2 The Public Sector Internal Audit Standards (PSIAS) require that the Head of Audit “must establish risk-based plans to determine the priorities of the internal audit activity, consistent with the organisation’s goals”.
- 3.3 The PSIAS also requires the Head of Audit to provide a written report to those charged with governance to support the Annual Governance Statement (AGS), which accompanies the Statement of Accounts. This includes an opinion on the overall adequacy and effectiveness of the organisation’s internal control environment, governance, and the risk management framework.
- 3.4 Appendix A is our risk-based Audit Plan which is continually updated. It has been based upon the Risk Registers, the Corporate Plan, ongoing consultation with stakeholders, committee reports, information from other assurance processes, plus horizon scanning to consider emerging risks and opportunities.
- 3.5 Our Audit Plan enables us to give an audit opinion on the Council’s system of internal control, risk management and corporate governance arrangements.
- 3.6 It is good practice to operate an agile plan that continuously adapts in response to the governance risk and control environment. Our Audit Plan is based around a long-term framework of reviews, which typically covers a three-year period. Audits are prioritised according to several risk-based determinants.
- 3.7 We are presenting a 6-month plan, focussing on the key areas of assurance, and we will bring back a further report to the Committee later in the year. It is important that the Audit Plan continues to prioritise relevance, speed and flexibility in addressing risks as they develop. This will enable us to utilise our resources as effectively as possible to provide an effective audit opinion for the Council, and to proactively communicate topical risks and assurance to the Committee.

- 3.8 Appendix B provides a progress update from the past six months, plus the current opinion on the overall adequacy and effectiveness of the organisation's internal control environment, governance, and the risk management framework
- 3.9 The Internal Audit Charter (Appendix C) and the Code of Ethics (Appendix D) are also appended for information. They are regularly reviewed as part of an ongoing Quality Assurance and Improvement Programme (QAIP) considering both the PSIAS and the LGAN. The documents are substantially the same as last year. Minor name and procedural changes have been made to reflect the current organisational structures. However, it is good practice to present these documents annually as they define internal audit's purpose, authority, responsibility and position within an organization, supporting the delivery of the risk-based audit plan.

4. Implications

(a) Financial Implications

None.

(b) Staffing Implications

None.

(c) Equality and Poverty Implications

None.

(d) Environmental Implications

None.

(e) Procurement Implications

None.

(f) Community Safety Implications

None.

5. Consultation and communication considerations

Not applicable.

6. Background papers

Background papers used in the preparation of this report:

- Risk-Based Internal Auditing – Working Standards and Procedures
- Public Sector Internal Audit Standards
- CIPFA Local Government Application Note
- Cambridge City Council Risk Registers
- Corporate Plan

7. Appendices

- a) Internal Audit Plan and Strategy
- b) Progress Update
- c) Internal Audit Charter
- d) Internal Audit Code of Ethics
- e) Glossary of Terms

8. Inspection of papers

To inspect the background papers or if you have a query on the report please contact Jonathan Tully, Head of Shared Internal Audit Service, tel: 01223 - 458180, email: jonathan.tully@cambridge.gov.uk.

Appendix A – Internal Audit Plan



Cambridge City Council

1 Introduction

- 1.1 This document demonstrates how we will support the overall aims and objectives of the Council. It will be reviewed throughout the year to ensure its continued relevance, both in terms of supporting the council's aims and in achieving a professional, modern audit service.
- 1.2 The Accounts and Audit Regulations 2015 require that the Council "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."
- 1.3 The Public Sector Internal Audit Standards (PSIAS) require that the Head of Audit "must establish risk-based plans to determine the priorities of the internal audit activity, consistent with the organisation's goals".
- 1.4 We provide an independent, objective assurance and consulting service that adds value and improves the Council's control environment. This helps the Council deliver its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

Definition	Details
Audit and assurance	<p>Assurance is our key role, and the Head of Shared Internal Audit provides an Audit Opinion based on an objective assessment of the framework of governance, risk management and control.</p> <p>This opinion is provided to the Committee and also feeds into the Annual Governance Statement.</p>
Consulting and advisory	<p>We also complete consulting services. These are advisory in nature and are generally performed at the specific request of management with the aim of improving operations. Requests of this nature are considered in light of resource availability and our primary role of assurance.</p>

2 Strategy

- 2.1 Greater Cambridge Shared Audit was established as a shared service between Cambridge City Council (CCC) and South Cambridgeshire District Council (SCDC) in 2017.
- 2.2 Our strategic aim is to deliver a co-ordinated audit plan for both Councils. This should add value by providing assurance, improving controls and reducing risk.
- 2.3 This joint approach enables work to be undertaken which reflects the priorities for both Councils whilst getting the benefits of co-ordinated reviews which can be covered in partnership.
- 2.4 Our vision is: "To enhance and protect organisational value by providing risk-based and objective assurance, advice and insight".

3 Internal Audit Plan

- 3.1 Our work will support the Council's corporate objectives, and the corporate governance framework.

Identifying work

- 3.2 Our plan considers the Council's Corporate Plan, risk registers, consultation with stakeholders, committee reports, information from other assurance processes, plus horizon scanning to consider emerging risks and opportunities.
- 3.3 There needs to be a flexible approach to planning, to ensure that our work meets the needs of the Council in the continually changing risk and control environment. The risk-based planning approach enables the plan to be updated when new reviews are identified. The plan will be reviewed and monitored throughout the year, with regular updates reported to the Civic Affairs Committee.
- 3.4 Our work should address key risk areas and draw attention to significant concerns and what needs to be done. Ideally the plan will provide coverage across the whole organisation, and some reviews may be cross cutting and involve multiple teams and partners. This enables the Head of Shared Internal Audit to produce an annual internal audit opinion that can be used to inform the Annual Governance Statement.

4 Resources

- 4.1 Resource requirements are reviewed each year as part of the audit planning process. The current establishment for the audit team enables sufficient resource to deliver our risk-based plan.
- 4.2 The broad scope of activities within the Council means that demand for potential reviews will exceed the number of available days within a year. The risk-based planning approach identifies and matches audit work to the available audit resources, based on where the most value can be added.
- 4.3 Our plan needs to be agile and flexible enough to enable us to be reactive to situations arising during the course of the period covered by the plan.
- 4.4 Time allocations for reviews are based on strategic planning, plus our experience from previous reviews. As each audit activity is fully scoped and agreed with the appropriate senior manager, each job will then be monitored to that time allocation.




5 Assurance Type and Key Themes

5.1 The main types of our audit and assurance work are:

Type	Details
Risk Based	Our audit plan is risk based and coverage will be prioritised towards the corporate priorities and risks to the Council, to help ensure that desired outcomes are delivered efficiently.
Core Work	We undertake audits reviews which aim to provide assurance that corporate systems and processes are robust and protect the Council. These will typically involve work around key financial systems, management controls, and programmed annual assurance. Some work may be mandatory, such as providing assurance to central government on expenditure.
Third party	<p>We will also take assurance from third parties. Leveraging resources of other assurance functions helps to provide coverage of the Councils controls environment whilst minimising the duplication of effort. This could include audit or review work in partnerships where another organisation is the lead stakeholder, or where a third party with professional expertise or a legal obligation has undertaken a review. If the outcome of these reviews impacts the control environment this may prompt us to undertake our own work in this area.</p> <p>As a shared service we also provide assurance work for other shared services delivered across the Councils. The output of the work will be reported to all stakeholders.</p>

5.2 For each audit review, a brief description of the scope for the work is provided together with the type of audit. Timing and detailed scopes for each audit will be agreed with the relevant Senior Manager prior to commencement of the fieldwork.

- 5.3 Our reviews are categorised by themes to help us communicate the areas of focus. Our major key themes for 2023 / 2024 include:

Theme	Details
 Transformation	The Council continually seeks continuous improvement. We will proactively support this process as new opportunities are identified. We will also review any new key systems, after implementation, for benefits realisation and to provide assurance that key controls continue to operate effectively.
 Resilience and recovery	Our plan reflects changes to the risk and control environment as events continue to drive rapid change across the Council. We will add value to the Council by providing real-time assurance on new and developing processes and controls.
 Governance	We will review governance areas where it helps add value to the Council, stakeholders, or if there is a statutory requirement. We will also contribute to the Annual Governance Statement.

6 Follow-ups

- 6.1 To ensure that agreed actions are being implemented, follow-up work will be carried out. If a review resulted in significant recommendations, then a full audit may be planned to evaluate the effectiveness of the implementation.

7 Other activities

- 7.1 In addition to delivering the audit plan, resources are allocated to deliver other activities, which are classified as “Governance Risk and Control” or “Other Resource Provisions”. Examples are detailed later on in the report.

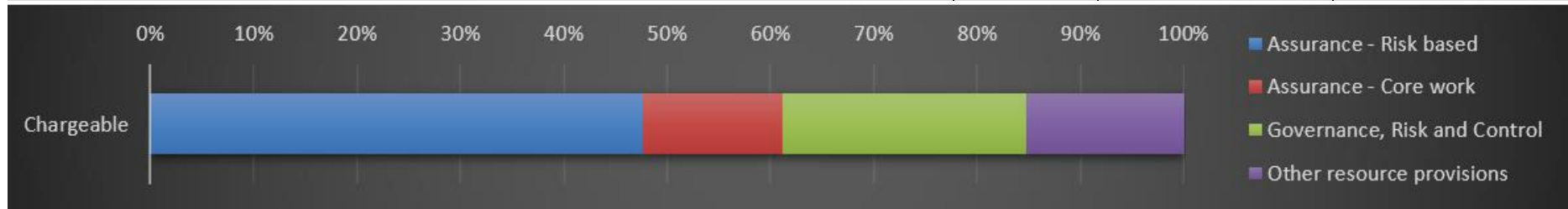
8 Summary

- 8.1 The Internal audit plan will add value to the Council by helping to improve systems, mitigate risks, and inform the Annual Governance Statement.

9 Our forward plan

- 9.1 We calculate our resources annually. The table below provides an overview of anticipated work for the next 12 months, by audit area, and a comparison with the previous year.

Audit area	Days	Current year	Previous Year
Assurance - Risk based	283	48%	44%
Assurance - Core work	80	13%	14%
Governance, Risk and Control	140	24%	15%
Other resource provisions	91	15%	27%
Grand Total	595	100%	100%



Observations

- 9.2 This is the allocation of work for Cambridge City Council and demonstrates how we expect resources to be consumed. It is broadly similar to the previous year.
- 9.3 There continues to be a large demand for core work, and a driver for this is Central Government funding which requires Internal Audit to review schemes, expenditure and provide assurance back to Central Government.
- 9.4 A more detailed breakdown of planned assurance work for the next six months is given on the pages that follow.

Assurance work

9.5 Assurance comprises two categories:

Risk based	These are reviews of systems and processes which have been risk appraised. This identifies potential reviews, which are subsequently prioritised. Factors taken into account include materiality, corporate importance, vulnerability, risks and opportunities. The overall aim is to add value by providing assurance, improving controls and reducing risk.
Core work	This involves reviews of systems that are fundamental to the Council's governance, risk and control environment. This type of work will also include mandatory activities, such as providing assurance to third parties, such as Central Government, and can also help to provide assurance for the External Auditor.

9.6 Our work provides assurance to all stakeholders of the Council. It also supports the s.151 officer for their commentary included in the authority's Annual Statement of Accounts. The reviews planned for the next six months are listed in the table below:

Review	Assurance type	Progress update	Scope and description
Risk based			
Safeguarding - Modern Day Slavery	Heartbeat assurance	This work is in progress	Review of the existing governance arrangements in respect of modern-day slavery.
Customer Portal	Technology review	This work is scheduled for later in the year.	Review of the customer portal and consider if there are any further opportunities for improvement.
Business Transformation - Project Management Framework	Governance	This work is scheduled for later in the year.	Review the framework and governance arrangements for managing projects, plus review of the new enterprise portfolio management system.

Review	Assurance type	Progress update	Scope and description
Health & Safety - Asbestos management	Follow-up	This work is scheduled for later in the year.	We will complete a follow-up of our previous review.
Community Facilities - The Meadows	Physical site review	This work is scheduled for later in the year.	A new Community Centre has been constructed. This site review of the new building will consider premises security.
Scheme of delegation	Compliance	This work is scheduled for later in the year.	Review of a sample of decision-making to confirm that the Council's Scheme of Delegation is being complied with and those decisions are made within delegated powers.
Core work			
Grant assurance - Social Housing Decarbonisation Fund	Grant assurance	This work is in progress	This is a central government scheme to scheme to help decarbonise Council properties. We will support team to review internal controls, develop a fraud risk assessment, and sample test payments.
Accounts Payable - Master Data	Data quality and analytics	This work is in progress.	This is the financial system for setting up suppliers, paying and reconciliation of payments. We will use the latest National Fraud Initiative data to complete an analysis of records to reduce the risk of fraud and error.
Grant assurance: Energy Rebate Schemes	Grant assurance	This work is in progress.	We have budgeted resource to provide assurance on Central Govt schemes which supports residents with the Cost of Living.

Review	Assurance type	Progress update	Scope and description
Grant assurance – Homes for Ukraine	Grant assurance	This work is in progress.	We have budgeted resource to provide advisory support on control evaluation of new procedures developed at pace. Potential for sample testing of payments to provide assurance that effective internal controls are in operation throughout the payment allocation process.
Ethics, Culture and Governance	Governance	This work is in progress.	Each year we will allocate some resource to assess and make appropriate recommendations to improve the organisation's governance processes, including promoting appropriate ethics and values within the organisation.
Information Governance - GDPR	Governance	This work is in progress.	Compliance check on a selection of thematic areas and assurance from participation of the corporate Information Security Group.
Procurement - Declarations of Interest	Data quality and analytics	This work is in progress.	Review of controls for managing pecuniary and non-pecuniary interests. Supplemented by National Fraud Initiative testing.
Grant assurance - Home Upgrade Grant – P2	Grant assurance	This work is scheduled for later in the year.	This is a central government scheme to assist decarbonisation as part of the Action on Energy Initiative. We will review a sample of grants to provide assurance that funds were spent in accordance with grant conditions.
Grant assurance – COMF	Grant assurance	This work is scheduled for later in the year.	This is a balance of grant funding to support test and trace program that was carried forward from the previous period. We anticipate the requirement for grant certification to DHLUC determination requirements, as per the previous year.
Payroll – Core controls	Key Financial System	This work is scheduled for later in the year.	We review the core controls of the Payroll system to provide assurance over the completeness and accuracy of the system.

Review	Assurance type	Progress update	Scope and description
Grant assurance - Disabled Facility Grant	Grant assurance	This work is scheduled for later in the year.	Certification of the annual grant payment from the Better Care Fund allocated to District Councils via the County Council. Review of a sample of payments made in respect of disabled facilities.
Carbon management - Data Quality	Data quality and analytics	This work is scheduled for later in the year.	Council carbon emission data is collected to produce an annual Greenhouse Gas report. Data is quality assured by Internal Audit before being published.
VAT	Compliance	This work is scheduled for later in the year.	Financial controls review, supplemented by National Fraud Initiative testing

Governance, Risk and Control

- 9.7 Each year the Council issues a statement on the effectiveness of its governance arrangements. Internal Audit completes work which supports the production of the Annual Governance Statement throughout the financial year. This includes:

Activity	Audit scope and description
Annual Audit Opinion	This is the annual report, produced by the Internal Audit lead for their relevant audit committee, to provide an opinion on the state of governance and the internal control framework in place within the Council.
Internal Audit Effectiveness	A regular review of the Internal Audit service, to the Public Sector Internal Audit Standards and the Local Government Application Note, is completed. This is also known as a Quality Assurance and Improvement Program.
Annual Governance Statement	Internal Audit supports the development of the Annual Governance Statement, the associated Action Plan and review of the Local Code of Governance.
Prevention of Fraud and Corruption	<p>Internal Audit works with the Fraud team to support development and awareness of fraud and error risks across the Council. A summary is reported periodically to the Civic Affairs Committee on the status and levels of fraud, whistleblowing and corruption within the Council.</p> <p>In addition, Internal Audit co-ordinates, the National Fraud Initiative, a proactive data matching exercise, and is a key contact for data analytical tools.</p> <p>We will support the Revenues Team to implement the Countywide Council Tax Compliance and Counter-Fraud Initiative.</p>
Risk Management	<p>Internal Audit is the corporate lead and facilitates the Risk Management Strategy and Framework. An allocation of time is also made for administration of the corporate 4Risk system.</p> <p>We are delivering a major system upgrade within the current 12-month period.</p>

Other resource provisions

- 9.8 Throughout the year, we will complete work in addition to the Audit Plan, including management requests as a result of changing risks; following up agreed audit actions and completion of audit works from previous plans. Examples include:

Activity	Audit scope and description
Carry forward activities	A number of reviews continue from the previous plan, due to other activities taking precedence e.g., investigations or corporate projects.
Follow up provision	A number of audits completed in previous years, where there have been concerns identified, are followed up to ensure that agreed recommendations have been implemented.
Transformation	<p>We will support the Council's Transformation Program by proactively working with teams and supporting projects where we can help add value to improving the governance risk and control environment.</p> <p>The Head of Internal Audit will chair the Change Assurance Team (CAT) which is a board with representatives from key corporate functions. The purpose of the CAT is to provide assurance for complex and strategic projects and act as critical friend.</p>
Contingency: requested work / advice / irregularities	<p>Internal Audit act as a focal point to assist officers across the Council in providing advice / support in relation to projects; contracts; procurement or general controls.</p> <p>No matter how robust services and processes are, there is always the potential for anomalies to occur. Internal Audit assists by providing pro-active counter fraud work; and reactive work for suspected irregularities and whistleblowing referrals.</p> <p>An element of time has been set aside to allow for these activities within the plan.</p>

Appendix B – Progress update and Opinion



1 Introduction

- 1.1 Management is responsible for the system of internal control and establishes policies and procedures to help ensure that the system is functioning correctly. On behalf of the Civic Affairs Committee, Internal Audit acts as an assurance function by providing an independent and objective opinion on the control environment.
- 1.2 The purpose of this section of the report is to provide an update on the recent work completed by internal audit and report our overall opinion on the control environment. This opinion will in turn be used to inform the Annual Governance Statement which accompanies the Statement of Accounts.
- 1.3 Where appropriate, reports are given an overall opinion based on four levels of assurance. This is based on the evaluation of the control and environment, and the type of recommendations we make in each report. If a review has either “Limited” or “No” assurance, the system is followed up to review if the actions are implemented promptly and effectively. Further information is available in Appendix E – Glossary of terms.

2 Resources and team update

- 2.1 An audit plan is presented at least annually to the Civic Affairs Committee. It is good practice to continually review the plan, to reflect emerging risks, revisions to corporate priorities, and changes to resourcing factors. Since June 2020 we have reported a six-month plan, as this gives us the flexibility to respond and deliver an audit plan that adds value to the Council.
- 2.2 The audit assignments are delivered by a team of audit staff including a mix of highly regarded professional qualifications (including CIPFA, ACCA and IIA). The team currently has one vacancy, which is included in the resource plan. We plan to recruit substantively into the position, but if this is not possible, we will utilise alternative resources such as agency workers or internal secondments.
- 2.3 We have maintained our periodic PSIAS assessments and identified learning and development opportunities for the team in 2023/2024.
- 2.4 As anticipated, we have been providing the Council with support on Business Grant stimulus packages. The amount of resource required for this activity has continued to impact our normal assurance work, but is less than the previous year. We are pleased to have still completed audit reviews in the period as this enables us to provide an opinion for the Annual Governance Statement.
- 2.5 Progress of the plan delivery is illustrated on the following pages for information. We previously reported to the Committee in September 2022.

3 Assurance

- 3.1 The audit plan enables me to provide an independent opinion on the adequacy and effectiveness of the systems of internal control in place (comprising risk management, corporate governance and financial control). This opinion will inform the Annual Governance Statement.
- 3.2 Our work is carried out to assist in improving control. Management maintains responsibility for developing and maintaining an internal control framework. This framework is designed to ensure that:
- the Council's resources are utilised efficiently and effectively;
 - risks to meeting service objectives are identified and properly managed; and
 - corporate policies, rules and procedures are adequate, effective and are being complied with.
- 3.3 Assurance is received from a number of sources. These include the work of Internal Audit; assurance from the work of the External Auditor; the Annual Governance Statement together with the Local Code of Corporate Governance and the Risk Management process. This enables a broader coverage of risks and ensures that the totality of the audit, inspection and control functions deployed across the organisation are properly considered in arriving at the overall opinion.
- 3.4 If the audit reviews undertaken identified that the control environment was not strong enough, or was not complied with sufficiently to prevent risks to the organisation, we issued recommendations to improve the system of control and compliance. Where these recommendations are considered to have significant impact on the system of internal control, the implementation of actions is followed-up and is reported to Civic Affairs Committee.
- 3.5 It is the opinion of the Head of Shared Internal Audit that, taking into account all available evidence, reasonable assurance may be awarded over the adequacy and effectiveness of the Council's overall internal control environment, governance and risk management arrangements. This remains at a similar level to the previous period, based on the outcomes of our work, however we recognise the risks and challenges that the Council has faced with recent global events and the potential impact this has on the control environment. Consequently, our ongoing audit plan now features Resilience and Recovery as one of our key themes.

4 Independence and Objectivity


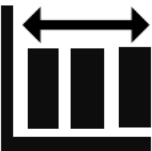
- 4.1 It is important that the Internal Audit service is sufficiently independent to provide an objective annual opinion.
- 4.2 We safeguard against any potential ethical threats by preparing an Internal Audit Code of Ethics, which is presented to the Committee annually.
- 4.3 Every year, all members of the team complete a declaration form to ensure and maintain independence and objectivity in conducting all assignments.
- 4.4 During the past year there has not been any impairment in independence or objectivity to the Head of Shared Internal Audit or the service itself.

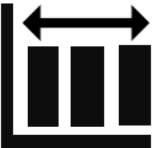

5 Added Value Services

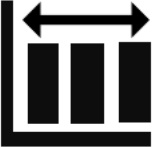
- 5.1 Although our primary responsibility is to give an annual assurance opinion it is also important that the Internal Audit service adds value to the organisation.
- 5.2 There needs to be a firm focus on assisting the organisation to meet its aims and objectives and on working in an innovative and collaborative way with managers to help identify new ways of working that will bring about service improvements and deliver efficiencies.

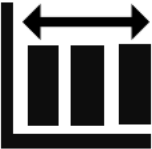
6 Progress update



The following table summarises reviews with an audit opinion which have reached completion since our previous update to the Committee.


Audit	Assurance and actions		Summary of report and actions
Taxi Licensing – NR3S Implementation 	Assurance: Current: Previous: Actions: Critical High Medium Low	Reasonable New review 0 0 2 0	<p>From July 2023 it will be a statutory requirement for all licensing authorities to use a database. This is called the National Register of Refusals and Revocations and Suspensions (NR3S).</p> <p>The overall purpose is to provide a consistent means for all licensing authorities to make decisions on whether an individual is 'fit and proper' to hold a licence, so improving public (and road) safety for all users of taxi and private hire services in the UK.</p> <p>The Licensing Team demonstrated that they were compliant with the new statutory requirement. They also had experience with the new system, as they were using an earlier version since 2018. We identified two medium actions to help adapt to the new system.</p>
Information Governance – GDPR 	Assurance: Current: Previous: Actions: Critical High Medium Low	Reasonable Reasonable 0 0 0 0	<p>We worked with the Councils Information Governance team and broader management group to consider Information Governance risks throughout the year.</p> <p>This provided reasonable assurance that risks are being managed effectively.</p>

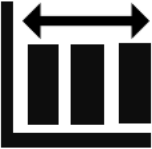

Audit	Assurance and actions		Summary of report and actions
<p>Health and Safety - Asbestos Management Follow Up</p> 	<p>Assurance:</p> <p>Current:</p> <p>Previous:</p> <p>Actions:</p> <p>Critical</p> <p>High</p> <p>Medium</p> <p>Low</p>	<p>Limited</p> <p>Limited</p> <p>0</p> <p>8</p> <p>0</p> <p>0</p>	<p>We followed up the management agreed actions from our previous review.</p> <p>Our previous review demonstrated that sufficient controls were in place for the management of asbestos in Council homes. The complexity of using new multiple systems introduced a risk of error, resulting in a limited assurance report. The team agreed to manage the risk by migrating the data onto a single system.</p> <p>The service has struggled to recruit into vacant posts which has delayed the implementation of the action plan. Consequently, the assurance rating is still limited at this time.</p> <p>A new Compliance Team was created after our previous review and positive progress is now being made. One post remains vacant and interim consultancy support is being considered. We will complete a further follow-up review of the action plan.</p>
<p>Grant Assurance PPAS</p> 	<p>Assurance:</p> <p>Current:</p> <p>Previous:</p> <p>Actions:</p> <p>Critical</p> <p>High</p> <p>Medium</p> <p>Low</p>	<p>Full</p> <p>Full</p> <p>0</p> <p>0</p> <p>0</p> <p>0</p>	<p>We have completed Post Payment Assurance Sampling (PPAS) reviews for the Department for Business, Energy & Industrial Strategy (BEIS) for the following Covid19 Business Grant Schemes:</p> <ul style="list-style-type: none"> • Additional Restrictions Grant; • Local Restrictions Support Grant Closed Business; and • Local Restrictions Support Grant Closed Addendum. <p>While it is not possible to completely eradicate the risk of fraud, this review provided assurance that adequate checks were undertaken to ensure recipients were eligible with the scheme conditions, and appropriate checks were made to minimise the risk of fraud and error.</p> <p>This concludes the PPAS reviews for BEIS.</p>


Audit	Assurance and actions	Summary of report and actions
<p>Carbon Management – Data Quality</p> 	<p>Assurance:</p> <p>Current: Full</p> <p>Previous: Full</p> <p>Actions:</p> <p>Critical 0</p> <p>High 0</p> <p>Medium 0</p> <p>Low 0</p>	<p>The Council collates annual energy consumptions and fuel usage data, and converts these into tonnes of CO2 emissions, to demonstrate how it is reducing carbon emissions. This information is then reported to members in the Annual Greenhouse Gas report and used to complete the Authority's annual carbon emissions data submission to the Department for Business, Energy and Industrial Strategy (BEIS).</p> <p>We completed a data quality check, which included reviewing the accuracy of data input, and that all calculations and formulae were correct. Data was also verified back to available source data. Feedback was provided where data was incorrect, the appropriate corrections were completed, and the revised data sets were subsequently rechecked. This provides assurance that the data was reliable.</p> <p>There were no actions arising.</p>

Audit	Assurance and actions	Summary of report and actions
<p>Grant assurance – Disabled Facility Grant</p> 	<p>Assurance:</p> <p>Current: Full</p> <p>Previous: Full</p> <p>Actions:</p> <p>Critical 0</p> <p>High 0</p> <p>Medium 0</p> <p>Low 0</p>	<p>This funding enables the Council to carry out improvements to housing stock and disabled adaptations.</p> <p>All grants awarded during 2021/2022 were created on a new system jointly procured between the 3 Councils.</p> <p>We reviewed a sample of grants, plus their supporting documentation. This provided assurance that:</p> <ul style="list-style-type: none"> • grants were only awarded to eligible applicants; • applications were supported by a qualified independent medical referral; • applications were processed promptly; • suppliers and contractors were appropriately procured, and awarded based on value for money; • any project cost variations were appropriately reviewed and approved; • financial records were completed and reconciled; • projects were effectively managed by the HIA; and • grants were used for capital expenditure as set out in the MHCLG conditions. <p>An underspend was carried forward into 2022/2023. The pandemic was a factor: fewer people applying; vulnerable users self-isolating; occupational therapists being redeployed to work in critical care; and contractors catching up on paused work. Going forward, the service committed to employing a project officer to raise awareness of the scheme and encourage more eligible people to apply.</p>

Audit	Assurance and actions	Summary of report and actions
<p>Grant Assurance Green Homes Grant - P1B</p> 	<p>Assurance:</p> <p>Current: Full</p> <p>Previous:</p> <p>Actions:</p> <p>Critical 0</p> <p>High 0</p> <p>Medium 0</p> <p>Low 0</p>	<p>This funding enables the Council to help make energy efficient improvements to qualifying properties in the Cambridgeshire area.</p> <p>We reviewed a sample of grants, plus their supporting documentation. Our review provided assurance that grant funds had been spent in accordance with the grant determination criteria.</p> <p>We identified improvements in the grant management process and shared these with team to help improve management of the next phase of the grant program.</p> <p>We have also used this learning to develop a grant assurance toolkit, which will be shared with grant fund managers to assist with future grant reviews.</p>
<p>Grant assurance - Energy Rebate Schemes</p> 	<p>Assurance:</p> <p>Current: Full</p> <p>Previous: New review</p> <p>Actions:</p> <p>Critical 0</p> <p>High 0</p> <p>Medium 0</p> <p>Low 0</p>	<p>The Council issued an Energy Bills Rebate scheme on behalf of the Department for Levelling Up, Housing and Communities (DLUHC).</p> <p>We reviewed the internal controls and sample tested a selection of £150 payments.</p> <p>While it is not possible to completely eradicate the risk of fraud, this review provided assurance that adequate checks were undertaken to ensure recipients were eligible with the scheme conditions, and appropriate checks were made to minimise the risk of fraud and error.</p> <p>Testing helps the S151 Officer to provide assurance back to DLUHC.</p>

Audit	Assurance and actions	Summary of report and actions
<p>National Fraud Initiative – Data Quality</p> 	<p>Assurance:</p> <p>Current: Full</p> <p>Previous: Full</p> <p>Actions:</p> <p>Critical 0</p> <p>High 0</p> <p>Medium 0</p> <p>Low 0</p>	<p>We have recently processed 245,159 records for the National Fraud Initiative (NFI) exercise. This activity provides us with an opportunity to health check information governance across multiple teams to provide assurance.</p> <p>Poor quality data can undermine the whole exercise. Consequently, the Cabinet Office have introduced penalty fees for any late or inaccurate data submissions, and this could result in reputational risk for the Council.</p> <p>Overall, our review of the data confirmed that datasets:</p> <ul style="list-style-type: none"> • complied with the NFI data specifications; and • were generally of a good quality and improved from the exercise undertaken in 2020/2021. <p>While not critical, there is an opportunity to improve the quality of data held in the systems by establishing some standards with: National Insurance Numbers (NINO); date of birth (DOB); Unique property Reference Numbers (UPRNs); and consistent storage of address fields data. This could help the Council to make smarter use of its information assets, should it identify opportunities to link datasets in the future to improve internal processes and the customer experience. We have communicated this back to stakeholders and data owners.</p> <p>The Cabinet Office have now also confirmed that our data submission met the data quality standards. More information on the NFI is provided below.</p>

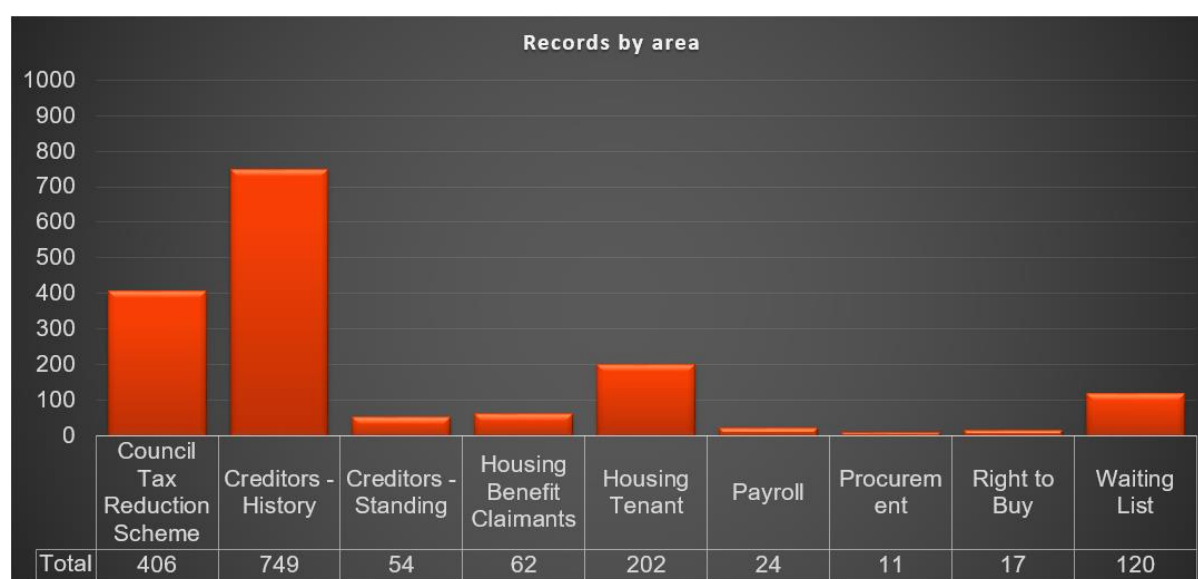
Audit	Assurance and actions	Summary of report and actions
<p>Procurement Governance</p> 	<p>Assurance:</p> <p>Current: Reasonable</p> <p>Previous: Reasonable</p> <p>Actions:</p> <p>Critical 0</p> <p>High 3</p> <p>Medium 0</p> <p>Low 0</p>	<p>We followed up management agreed actions from our previous review.</p> <p>The team provided assurance they are making good progress with them:</p> <ul style="list-style-type: none"> Contract Procedure Rules (CPRs) are being rewritten and will be taken to full Council for approval during 2023. Once the revised CPRs are approved, the procurement intranet pages will be updated to include hyperlinks to all procurement documentation and related policies. Drafted guidance for the appointment of consultants/contractors is on target to be reviewed by the Head of Commercial Services in 2023. <p>There has been a change in procurement personnel since the original review. Consequently, the target dates were agreed to be reassigned and carried forward to a later date. We will complete a further follow-up review to provide assurance they are completed effectively.</p>
<p>Fleet management - Fuel cards</p> 	<p>Assurance:</p> <p>Current: Reasonable</p> <p>Previous: Limited</p> <p>Actions:</p> <p>Critical 0</p> <p>High 2</p> <p>Medium 0</p> <p>Low 0</p>	<p>We followed up management agreed actions from our previous review.</p> <p>Overall, the team is making good progress in creating a system to obtain, retain and review fuel card receipts.</p> <p>Five of the high category management agreed actions have been implemented. Progress is being made on the remaining high category management agreed action, and a further high category management agreed action was agreed during our follow-up audit to improve the control environment.</p> <p>The level of assurance has increased from Limited to Reasonable.</p>

Audit	Assurance and actions	Summary of report and actions
<p>Carbon management – Strategy</p> 	<p>Assurance:</p> <p>Current: Reasonable</p> <p>Previous: New review</p> <p>Actions:</p> <p>Critical 0</p> <p>High 0</p> <p>Medium 0</p> <p>Low 0</p>	<p>The Council enacted its Carbon Management Plan 2016-2021 with the goal of reducing carbon (equivalent) emissions by 20% from the baseline year (2014/15) by 2021. This goal was reached, and the Council has subsequently released its follow-on Climate Change Strategy 2021-26 with the goal of reducing emissions to net zero by 2030. Our review focused on areas, and projects, which are within the Council's control. Our review concluded:</p> <ul style="list-style-type: none"> • The Council has ambitious targets, and the current focus is on emissions reduction to reduce demand for carbon offsets; • Good progress has been made in emissions reductions; • Projects are in place to make further reductions; • Fleet diesel consumption has remained constant, which demonstrates increase in efficiency as waste rounds have increased; • Annual updates on the progress of the strategy and plan are reported to the Environment and Community Scrutiny Committee <p>Some good progress that is being made towards the Council's emissions reduction target of net-zero by 2030. In order to reach the target further significant investment will need to be made and we propose to revisit this at a later date to re-assess progress towards this target.</p>

7 Counter fraud and corruption update

National Fraud Initiative

- 7.1 The Council participates in a national data matching service known as the National Fraud Initiative (NFI), which is run by the Cabinet Office. Data is extracted from Council systems for processing and matching. It flags up inconsistencies in data that may indicate fraud and error, helping councils to complete proactive investigation. Historically this process has not identified significant fraud and error at South Cambridgeshire District Council, and this provides assurance that internal controls continue to operate effectively.
- 7.2 Internal Audit is the Key Contact for the National Fraud Initiative exercise. We have recently processed 245,159 records for the exercise. We provide data from: Trade Creditors, Housing, Council Tax, Benefits, Market Traders, Electoral roll, plus our Payroll and Pensions. This happens at least every two years, with the Council Tax and Electoral roll data submitted annually.
- 7.3 The Cabinet Office have processed the data and issued the latest matches. These are records which have matched to other datasets and could identify potential cases of fraud and error (*they could also be “false positives” with a legitimate reason for the match*).



- 7.4 The total volume of matches is consistent with the previous exercise in 2020/2021. Matches are prioritised according to risk and will be reviewed over the next 24 months. For further information on the National Fraud Initiative please visit their [Cabinet Office website](#).

Referrals

- 7.5 We look to ensure that employees and contractors follow the various policies, procedures and Codes of Conduct established to protect the public purse, as well as the integrity of officers. Consequently, we may investigate fraud, whistleblowing allegations or theft. Matters can be received as a direct request from management or via the whistleblowing route. Under the Council's Whistleblowing Policy, employees are encouraged to report any genuine, serious concerns about any aspect of the Council's work to the Head of Shared Internal Audit.
- 7.6 Since our previous report we have processed seven referrals, and two of these were covered by Whistleblowing policy. This provides assurance that people are aware of their opportunity to refer concerns via the policy. In all cases, if appropriate, actions were agreed with management to improve controls which could mitigate risks of fraud and error.

Data Analytics

- 7.7 We are working with colleagues in the Revenues to implement the Countywide Council Tax Compliance and Counter-Fraud Initiative. Internal Audit is the system Key Contact and will quality assure the data prior to upload to the Cabinet Office website. This work will supplement the NFI exercise.

8 Other audit and assurance activity

Business Grants

- 8.1 The team has continued to assist the Council with delivery of Central Government funded Business Grant schemes.
- 8.2 To help safeguard the public purse and ensure that funds are provided to legitimate applicants, we have maintained a post-assurance plan, which sets out checks and tests. We utilised government recommended tools to check applicants for compliance with scheme eligibility. In addition, we also designed our own local assurance tools, and this has helped us to proactively prevent some applications that were non-compliant with the regulations.
- 8.3 We are currently in the post scheme assurance phase. We have completed assurance reporting to Central Government and also worked with Counter Fraud agencies to share intelligence on areas of fraud risk. We have also provided sample-based evidence to Central Government, which is subsequently shared with the National Audit Office.
- 8.4 The work helps both the Council and Central Government to have assurance that the Council has taken proportionate and effective controls to mitigate the risk of fraud and error.

Public Sector Internal Audit Standards

- 8.5 The Public Sector Internal Audit Standards (PSIAS) require that Internal Audit develops and maintains a quality assurance and improvement programme that covers all aspects of the Internal Audit activity. External assessments must be conducted at least once every five years by a qualified, independent assessor. In 2018 CIPFA independently verified that we “**Generally Conform**” with the Public Sector Internal Audit Standards (PSIAS) and the accompanying Local Government Application Note (LGAN). We are preparing for an external review.
- 8.6 The Global Internal Audit Standards are currently being reviewed as good practice. Once this is complete it is probable that there will be a refreshed PSIAS to reflect any professional changes. The review is unlikely to impact our next external assessment as the implementation date for the new standards is likely to take 12-24 months. We will keep up to date with standards revisions so they can be adopted promptly.
- 8.7 We completed our annual internal review process which provides assurance that we continue to meet the standards. We recognise that the continued impact of Covid-19 and Cost of Living related work has meant that, while we have completed a reasonable volume of audit work, the breadth of coverage has reduced in comparison to previous years. This can potentially reduce our ability to provide a comprehensive annual opinion on the overall control environment. Consequently, the risk of not complying with the standards is greater than normal. The risk has been reducing as we return to more normal ways of working. We respond to guidance issued by our professional bodies and adapt our assurance approach to help maintain compliance with the standards.

Governance

- 8.8 We facilitated the review of the Annual Governance Statement, and the Local Code of Governance, which accompanies the Statement of Accounts.

Risk management

- 8.9 We have continued to provide support on the identification of risks and controls. Following the review of our Risk Management Strategy we are implementing our improvement program.
- 8.10 We measure the volume of risks updated and reviewed in a period. This information demonstrates that the level of engagement has improved significantly over the past 12 months, and we can conclude that risk management is effectively embedded in the Council.

9 Conclusion

- 9.1 The work carried out by the Internal Audit Team conforms to the Public Sector Internal Audit Standards.
- 9.2 A continuous risk-based audit plan is completed, providing assurance. The team also provides added value consulting activities such as providing advice and fraud and error activities.
- 9.3 The audit work completed has provided sufficient coverage to enable Internal Audit to form an opinion on the internal control environment, governance and risk management arrangements. There is Reasonable assurance awarded during the year, and this remains at a similar level to the previous period.

Appendix C – Internal Audit Charter



Our vision:

To enhance and protect organisational value by providing risk-based and objective assurance, advice and insight.

May 2023

Next Review: By April 2024

Version Control: 1.05

1 INTRODUCTION

- 1.1 Organisations in the UK public sector have historically been governed by an array of differing internal audit standards. The Public Sector Internal Audit Standards (the PSIAS), which took effect from the 1 April 2013, and are based on the mandatory elements of the Institute of Internal Auditors (IIA) International Professional Practices Framework (IPPF) now provide a consolidated approach to promoting further improvement in the professionalism, quality, consistency, transparency and effectiveness of Internal Audit across the whole of the public sector.
- 1.2 The Standards have been revised from 1 April 2017 to reflect the latest changes in the IPPF. In addition, the PSIAS are supported by a Local Government Application Note (LGAN), published by the Chartered Institute of Public Finance and Accountancy to provide relevant sectoral requirements guidance.
- 1.3 The PSIAS require that all aspects of Internal Audit operations are acknowledged within an Audit Charter that defines the purpose, authority and responsibilities of the service provision. The Charter therefore establishes the position of the service within the Council; its authority to access records, personnel and physical properties relevant to the performance of engagements; in addition to defining the scope of Internal Audit activities. There is also an obligation under the PSIAS for the Charter to be periodically reviewed and presented to the relevant audit committee, the Section 151 Officer and senior management. This Charter will therefore be revisited annually to confirm its ongoing validity and completeness, and be circulated in accordance with the requirements specified above.

2 PURPOSE

- 2.1 In accordance with the PSIAS, Internal Auditing is defined 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."
- 2.2 However, it should also be appreciated that the existence of Internal Audit does not diminish the responsibility of senior management to establish appropriate and adequate systems of internal control and risk management. Internal Audit is not a substitute for the functions of senior management, who should ensure that Council activities are conducted in a secure, efficient and well-ordered manner with arrangements sufficient to address the risks which might adversely impact on the delivery of corporate priorities and objectives.

3 AUTHORISATION

- 3.1 The requirement for an Internal Audit Service is outlined within the Accounts and Audit Regulations 2015¹, which state that

“A relevant authority 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.”

- 3.2 There are additional requirements placed upon the Chief Audit Executive (see Section 4: Organisation and Relationships), to fulfil all aspects of CIPFA’s Statement on the Role of the Head of Internal Audit in Public Sector Organisations, with Internal Audit primarily responsible for carrying out an examination of the accounting, financial and other operations of the Council, under the independent control and direction of the Section 151 Officer.
- 3.3 The internal audit activity, with strict accountability for confidentiality and safeguarding records and information, is authorised to have full, free, and unrestricted access to any and all of the organisation’s:
- Records, documents and correspondence (manual and electronic) relating to any financial and other transactions;
 - Physical properties, i.e. premises and land, plus cash, stores or any other Council property; and
 - Personnel – requiring and receiving such explanations as are necessary concerning any matter under examination and generally assisting the Internal Audit activity in fulfilling its roles and responsibilities.
- 3.4 Such access shall be granted on demand and shall not be subject to prior notice, although in principle, the provision of prior notice will be given wherever possible and appropriate, unless circumstances dictate otherwise.

4 ORGANISATION AND RELATIONSHIPS

- 4.1 Within the PSIAS, the terms ‘Chief Audit Executive,’ ‘Board’ and ‘Senior Management’ are used to describe key elements of the organisation’s governance, and the ways in which they interact with Internal Audit. The PSIAS require that the terms are defined in the context of the governance arrangements in each public sector organisation, in order to safeguard the independence and objectivity of Internal Audit. The following interpretations are applied, so as to ensure the continuation of the current relationships between Internal Audit and other key bodies at the Council.

¹ http://www.legislation.gov.uk/uksi/2015/234/pdfs/uksi_20150234_en.pdf

The following terms are explained:

Chief Audit Executive

- 4.2 The Chief Audit Executive is the Head of Shared Internal Audit Service (HoSIAS), part of a shared management arrangement between Cambridge City Council (CCC) and South Cambridgeshire District Council (SCDC). The HoSIAS reports to the relevant S151 and has access to the Chief Executive should it be required.

Board

- 4.3 The 'Board' oversees the work of Internal Audit. It will be the relevant audit committee of the Council, known as Civic Affairs Committee (CCC) and the Audit and Corporate Governance Committee (SCDC), which has been established as part of its corporate governance arrangements. The Committee is responsible for the following with reference to Internal Audit:

- Internal Audit Plans;
- Progress and performance against plans;
- Annual Audit Opinion; and
- Compliance with standards.

- 4.4 Internal Audit will work closely with the committee to facilitate and support its activities.

Senior Management

- 4.5 In the context of ensuring effective liaison between Internal Audit and senior officers, Internal Audit has regular access to Directors and Heads of Service. 'Senior Management' for the purposes of this Charter are the Leadership Team and the Senior Management Team (CCC) and the Leadership Team and Corporate Management Team (SCDC).

External Audit

- 4.6 Internal Audit aims to minimise any potential duplication of work and determine the assurance that can be placed on the respective work of the two parties. Our audit plans and reports are shared with the appointed external auditor, Ernst and Young.

Other Internal Audit Service Providers

- 4.7 Internal Audit will also liaise with other Council's Internal Audit Service providers, where shared service arrangements exist. In such cases, a dialogue will be opened with each Council's equivalent Chief Audit Executive to agree a way forward regarding the future auditing regime.

Other External Review and Inspection Bodies

- 4.8 Internal Audit will co-operate with all external review and inspection bodies that are authorised to assess and evaluate the activities of the Council, to determine compliance with regulations, standards or targets. Internal Audit will, wherever possible, utilise third party assurances arising from this work.

5 OBJECTIVES AND SCOPE

- 5.1 The provision of assurance services is the primary role of Internal Audit and there is a duty of care on the Chief Audit Executive to give an annual internal audit opinion based on an objective assessment of the framework of governance, risk management and control. This responsibility to evaluate the governance framework far exceeds examination of controls applying to the Council's core financial systems. Instead, Internal Audit is required to scrutinise the whole system of risk management, internal control and governance processes established by management.
- 5.2 Internal Audit also has a secondary role, whereby it will provide consultancy services which are advisory in nature and generally performed at the request of the Council to facilitate improved governance, risk management and control, and potentially contribute to the annual audit opinion.
- 5.3 A risk-based Audit Plan will be developed each year to determine an appropriate level of audit coverage to generate an audit opinion, which can then be used to assist with the formulation of the Annual Governance Statement. Moreover, audit work performed will seek to enhance the Council's overall internal control environment. In the event of deficiencies in arrangements being identified during audit assignments, Internal Audit will put forward recommendations aimed at improving existing arrangements and restoring systems of internal control to a satisfactory level, where relevant.
- 5.4 In accordance with the PSIAS, the Internal Audit Service will evaluate and contribute to the improvement of:
- The design, implementation and effectiveness of the organisation's ethics related objectives, programmes and activities.
 - The effectiveness of the Council's processes for performance management and accountability.
 - The Council's IT governance provisions in supporting the organisation's corporate priorities, objectives and strategies.
 - The Council's risk management processes in terms of significant risks being identified and assessed; appropriate risk responses being made that align with the organisation's risk appetite, the capturing and communicating of risk information in a timely manner, and its use by staff, senior management

and members to carry out their responsibilities and inform decision making generally.

- The provisions developed to support achievement of the organisation's strategic objectives and goals.
- The systems formulated to secure an effective internal control environment.
- The completeness, reliability, integrity and timeliness of management and financial information.
- The systems established to ensure compliance with legislation, regulations, policies, plans, procedures and contracts, encompassing those set by the Council and those determined externally.
- The systems designed to safeguard Council assets and employees.
- The economy, efficiency and effectiveness with which resources are used in operations and programmes at the Council.

5.5 In addition to the areas recorded above, where Internal Audit will give input to their continuing enhancement; the Service will also provide support to the Section 151 Officer with responsibility for the probity and effectiveness of the Authority's financial arrangements and internal control systems.

5.6 Managing the risk of fraud and corruption is the responsibility of management. However, as part of the scope of Internal Audit, it will be alert in all its work to the risks and exposures that could allow fraud or corruption to occur and will monitor the extent and adequacy of risk controls built into systems by management, sharing this information with External Audit and other corporate investigators.

5.7 In the course of delivering services encompassing all the elements stated above, should any significant risk exposures and control issues subsequently be identified, Internal Audit will report these matters to senior management, propose action to resolve or mitigate these, and appraise the Committee of such situations.

5.8 Risk Management is the responsibility of Officers and Members. Internal Audit contributes to the Risk Management Framework at both Councils; providing advice on the development of proportionate mitigation and actions. At CCC Internal Audit is also the Strategic Lead for Risk Management and facilitates the Risk Management Strategy and Framework. Management are still responsible for identifying, managing and mitigating risks within their services. This approach is consistent with guidance set out by the IIA.

6 INDEPENDENCE

6.1 Internal Audit operates within an organisational framework that preserves the independence and objectivity of the assurance function, and ensures that

Internal Audit activity is free from interference in determining the scope of internal auditing, performing work and communicating results. The framework allows the HoSIAS direct access to and the freedom to report unedited, as deemed appropriate, to the Committee, the Chief Executive, Section 151 Officer and Senior Management.

- 6.2 Internal Audit has no operational responsibilities or authority over any of the activities that they are required to review. As a consequence, they do not develop procedures, install systems, prepare records, or engage in any other activity, which would impair their judgement. In addition, Internal Auditors will not assess specific operations for which they were previously responsible, and objectivity is presumed to be impaired if an Internal Auditor provides assurance services for an activity for which they had responsibility within the previous 12 months. Internal Auditors may however provide consulting services relating to operations over which they had previous responsibility. The HoSIAS will confirm to the Committee, at least annually, the organisational independence of the Internal Audit activity.

7 PROFESSIONAL STANDARDS

- 7.1 Internal Auditors operate in accordance with the PSIAS and LGAN. The Internal Auditors are also governed by the policies, procedures, rules and regulations established by the Council. These include, but are not limited to, Financial Regulations and Contract Standing Orders, the Anti-Fraud and Corruption Policy and the Code of Conduct. Similarly, the Council's Internal Auditors will be aware of external bodies' requirements and all legislation affecting the Council's activities.
- 7.2 The Council's Internal Auditors will additionally adhere to the Code of Ethics as contained within the PSIAS. Internal Auditors will also demonstrate due professional care in the course of their work and consider the use of technology-based audit and other data analysis techniques, wherever feasible and considered beneficial to the Council. All working arrangements and methodologies, which will be followed by the Internal Auditors, are set out in the Audit Manual.

8 AUDIT RESOURCES

- 8.1 The HoSIAS will be professionally qualified (CCAB, CMIIA or equivalent) and have wide internal audit management experience, to enable them to deliver the responsibilities of the role.
- 8.2 The HoSIAS will ensure that the Internal Audit Service has access to staff that have an appropriate range of knowledge, skills, qualifications and experience to deliver requisite audit assignments. The type of reviews that will be provided in year include systems reviews, consultancy input to new / modified systems, and special investigations. In the event of special investigations being required,

there is limited contingency in the Audit Plans to absorb this work. However, additional resources may need to be made available to the Internal Audit Service when such input is necessary.

9 AUDIT PLANNING

- 9.1 The HoSIAS will develop an audit strategy, together with agile audit plans and a summary of audit coverage using a risk-based methodology. This will take into account documented corporate and operational risks, as well as any risks or concerns subsequently notified to Internal Audit by senior management. This will be presented to the Committee for consultation and support.
- 9.2 The plan will outline the assignments to be carried out and the broad resources and skills required to deliver the plan. Any difference between the plan and the resources available will be identified and reported to the Committee.
- 9.3 The audit plan will be kept under review to identify any amendment needed to reflect changing priorities and emerging risks. It will be flexible, containing an element of contingency to accommodate assignments which could not have been readily foreseen. However, on occasions, specific audit requests take precedence over the original audit plan and will be required as additional work rather than as a replacement. Resources, such as specialist or additional auditors may be required to supplement this.

10 REPORTING

- 10.1 Upon completion of each audit assignment, where appropriate, an Internal Audit report will be prepared that:
 - Provides an opinion on the risks and controls of the area reviewed, and this will contribute to the annual opinion on the internal control environment, which, in turn, informs the Annual Governance Statement; and
 - Provides a formal record of points arising from the audit and management responses to issues raised, to include agreed actions with implementation timescales.
- 10.2 Exit meetings enable management to discuss the Draft Audit Reports. Accountability for responses to Internal Audit recommendations lies with the Chief Executive, Leadership Team and Corporate Management Team, as appropriate, who can either, accept and implement guidance given or formally reject it. However, if audit proposals to strengthen the internal control environment are disregarded and there are no compensating controls justifying this course of action, an audit comment will be made in the Final Report, reiterating the nature of the risk that remains and recognising that management has chosen to accept this risk. Furthermore, depending on the severity of the risk, the matter may be escalated upwards and drawn to the attention of the Committee.

10.3 The table below illustrates the typical approach to completing an audit review:

WORKING ARRANGEMENTS DURING AUDITS	
Stage	Commentary
Audit Brief	Set up and agreed with manager(s)
Fieldwork	Assignment undertaking including interviews, testing.
Exit Meeting	At conclusion of fieldwork, issues raised for reporting (if not already provided during course of fieldwork).
Draft report	Produced following completion of fieldwork / exit meeting. Head of Service / Line Manager to formally respond including acceptance of actions together with timescale proposals to implement.
Final Report	Internal Audit incorporates all management comments within the report and re-issue as a final. The report will be distributed in accordance with agreed protocols.

10.4 This approach will flex according to the type of review, as we need an agile approach that is proportionate to the type of review.

10.5 It is important that following production of each audit report, there is prompt dialogue between managers and Internal Audit so that findings can be discussed, actions identified to remedy any weaknesses and finally an agreed timescale to rectify them. Internal Audit will monitor implementation and report any gaps to senior management.

10.6 Internal Audit reports include actions which are agreed with management and prioritised, plus an overall assurance opinion. These are explained in our Glossary of Terms.

10.7 Our assurance ratings will be subject to regular review to ensure that they remain relevant and robust for the service / organisation.

10.8 Periodic reports will be produced to summarise the output of audit reviews and to set out Internal Audits opinion on the state of the internal controls and governance across the Council. This will comment upon:

- The scope including the time period covered;
- Any scope limitations;
- Consideration of all related projects including the reliance on other assurance providers;
- The risk or control framework or other criteria used as a basis for the overall opinion;

- The overall opinion, providing reasons where an unfavourable overall opinion is given; and
- A statement on conformance with the PSIAS and the results of the quality assurance and improvement programme.

10.9 Significant issues identified will be referred through to senior management for inclusion in the Annual Governance Statement.

10.10 Examples of our reports are set out below:

PLANNING AND REPORTING FREQUENCY		
Report Produced	For	Reason
Audit Report	Chief Executive S.151 Officer Leadership Team / Corporate Management Team leads	The end of each audit assignment as the main recipient and those charged with implementing the issues identified
Progress reports (based around the committee cycle to report performance and the Control Opinion)	Relevant Audit Committee	To provide the Council with progress at delivering the audit service and any key governance issues arising. This will include an evaluation of the works undertaken and the level of assurance established. To provide assurance on compliance with PSIAS
Audit Plan	Relevant Audit Committee S.151 Officer	Details of the future plans to provide assurance across the Council in accordance with PSIAS. This may be included in Progress reports depending on the Committee Cycle.

11 QUALITY ASSURANCE AND IMPROVEMENT

11.1 The PSIAS require that the Internal Audit develops and maintains a quality assurance and improvement programme (QAIP) that covers all aspects of the Internal Audit activity, and includes both internal and external assessments. In the event of an improvement plan proving necessary to formulate and implement, in order to further develop existing service provisions, the HoSIAS will initiate the appropriate action and annually, the results of the quality and assurance programme together with progress made against the improvement plan will be reported to senior management and the Committee.

Internal Assessments

11.2 Internal Assessments must include on-going monitoring of the performance of the internal audit activity and these are reported as part of the annual report.

11.3 The PSIAS additionally require periodic self-assessments or assessments by other persons within the organisation with sufficient knowledge of Internal Audit practices. This obligation is satisfied by the HoIA performing an annual self-

assessment of the effectiveness of Internal Audit, before the results are shared with the Committee. Presenting this information enables members to be assured that the Internal Audit Service is operating in a satisfactory manner such that reliance can be placed on the subsequent annual audit opinion provided by the HoSIAS.

External Assessments

- 11.4 External assessments must be conducted at least once every five years by a qualified, independent assessor or assessment team from outside the organisation. External assessments can be in the form of a full external assessment, or a self-assessment with independent external verification.
- 11.5 The HoSIAS will discuss with the Committee and the Section 151 Officer the form of the external assessments; and the qualifications and independence of the external assessor or assessment team, including any potential conflict of interest. As part of the shared service arrangements, each Council will be reviewed jointly which will reduce the level of duplication.

Continuous improvement

- 11.6 The Internal Audit team meet regularly to discuss opportunities to develop the team and introduce smarter ways of working. Team members also undertake Continuous Professional Development to maintain awareness of topical matters and professional skills. These activities contribute to our ongoing QAIP.

Appendix D – Internal Audit Code of Ethics



1 INTRODUCTION

- 1.1 The purpose of a Code of Ethics is to promote an appropriate ethical culture for Internal Audit. The Code sets out the minimum standards for the performance and conduct of the Council's Internal Auditors. It is intended to clarify the standards of conduct expected when carrying out their duties and promote an ethical, professional culture at all times when undertaking audit duties.

2 PRINCIPLES

2.1 Internal auditors are expected to apply and uphold the following principles:

Principle	Guidance	Objectives
Integrity:	The integrity of internal auditors establishes trust and thus provides the basis for reliance on their judgement.	<p>Perform their work with honesty, diligence and responsibility.</p> <p>Observe the law and make disclosures expected by the law and the profession.</p> <p>Not knowingly be a party to any illegal activity or engage in acts that are discreditable to the profession of internal auditing or to the organisation.</p> <p>Respect and contribute to the legitimate and ethical objectives of the organisation; and</p> <p>Maintain relationships with colleagues, internal clients and external contacts that are characterised by honesty, truthfulness and fairness</p>
Objectivity:	Internal auditors exhibit the highest level of professional objectivity in gathering, evaluating, and communicating information about the activity or process being examined. Internal auditors make a balanced assessment of all the relevant circumstances and are not unduly influenced by their own interests or by others in forming judgments.	<p>Not participate in any activity or relationship that may impair or be presumed to impair their unbiased assessment. This participation includes those activities or relationships that may be in conflict with the interests of the organisation.</p> <p>Not review any activity for which they have previously had operational responsibility.</p> <p>Not accept anything that may impair or be presumed to impair their professional judgement; and</p> <p>Disclose all material facts known to them that, if not disclosed, may distort the reporting of activities under review.</p>
Confidentiality:	Internal auditors respect the value and ownership of information they receive and do not disclose information without appropriate authority unless there is a legal or professional obligation to do so.	<p>Be prudent in the use and protection of information acquired in the course of their duties but should ensure that requirements of confidentiality do not limit or prevent reporting within the authority as appropriate.</p> <p>Not make unauthorised disclosure of information unless there is a legal or professional requirement to do so; and</p> <p>Not use information for any personal gain or in any manner that would be contrary to the law or detrimental to the legitimate and ethical objectives of the organisation.</p>
Competency:	Internal auditors apply the knowledge, skills and experience needed in the performance of internal auditing services.	<p>Engage only in those services for which they have the necessary knowledge, skills and experience.</p> <p>Perform Internal Audit services with the International Standards for the Professional Practice of Internal Audit; and</p> <p>Continually improve their proficiency, effectiveness and quality of their services</p>

3 MANAGING ARRANGEMENTS:

3.1 To ensure compliance with the Code of Ethics:

- There is an annual review of the Code to reinforce understanding and confirm on-going commitment.
- Quality control processes are in place to demonstrate integrity in all aspects of the work.
- All staff are obliged to declare any potential conflicts of interest, at least annually.
- Confidentiality breaches will not be tolerated; and
- All staff are aware and understand the organisations aims and objectives together with an appreciation of the policies and procedures which govern the areas to be audited.

Appendix E – Glossary of terms

Assurance ratings

Internal Audit provides management and Members with a statement of assurance on each area audited. This is also used by the Head of Shared Internal Audit to form an overall opinion on the control environment operating across the Council, including risk management, control and governance, and this informs the Annual Governance Statement (AGS).

Term	Description
Full Assurance	Controls are in place to ensure the achievement of service objectives and good corporate governance, and to protect the Authority against significant foreseeable risks.
Reasonable Assurance	Controls exist to enable the achievement of service objectives and good corporate governance and mitigate against significant foreseeable risks. However, occasional instances of failure to comply with control process were identified and/or opportunities still exist to mitigate further against potential risks.
Limited Assurance	Controls are in place and to varying degrees are complied with, however, there are gaps in the process which leave the service exposed to risks. Therefore, there is a need to introduce additional controls and/or improve compliance with existing ones, to reduce the risk exposure for the Authority.
No Assurance	Controls are considered to be insufficient, with the absence of at least one critical control mechanism. There is also a need to improve compliance with existing controls, and errors and omissions have been detected. Failure to improve controls leaves the Authority exposed to significant risk, which could lead to major financial loss, embarrassment, or failure to achieve key service objectives.

Organisational impact

The overall impact may be reported to help provide some context to the level of residual risk. For example, if no controls have been implemented in a system it would have no assurance, but this may be immaterial to the organisation. Equally a system may be operating effectively and have full assurance, but if a risk materialised it may have a major impact to the organisation.

Term	Description
Major	The risks associated with the system are significant. If the risk materialises it would have a major impact upon the organisation.
Moderate	The risks associated with the system are medium. If the risk materialises it would have a moderate impact upon the organisation.
Minor	The risks associated with the system are low. If the risks materialises it would have a minor impact on the organisation.

Action ratings

As part of the review, we have identified opportunities for improvement, which have been shared with Management. These are developed into actions to improve the effectiveness of the governance, risk management arrangements, and the internal control environment.

Management are responsible for implementing their actions and providing assurance when they are completed. Timescales for implementing actions should be proportionate and achievable to the available resources. To help prioritise the actions we have produced guidance below:

Priority	Description	Timescale for action	Monitoring
Critical	Extreme control weakness that jeopardises the complete operation of the service.	To be implemented immediately.	Within 1 month
High	Fundamental control weakness which significantly increases the risk / scope for error, fraud, or loss of efficiency.	To be implemented as a matter of priority.	Within 6 months
Medium	Significant control weakness which reduces the effectiveness of procedures designed to protect assets and revenue of the Authority.	To be implemented at the first opportunity.	Within 12 months
Low	Control weakness, which, if corrected, will enhance control procedures that are already relatively robust.	To be implemented as soon as reasonably practical.	Within 24 months

The Council has a Risk Management system, which is used for tracking their progress. This will be updated upon distribution of the report and we will follow up the actions where appropriate. It is the responsibility of Risk Owners and Action Owners to regularly review and update the risk register with details of action taken to mitigate the risks.



Item

THE COUNCIL'S BUDGET PROCEDURE AND UPDATED SCHEME OF DELEGATION/FINANCIAL PROCEDURE RULES

To:

Civic Affairs Committee 5/07/2023

Report by:

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Wards affected:

All

1. Introduction

This report recommends further changes to the budget process to give effect to a review of the new procedures adopted in 2022/23. It also highlights for information changes which the Monitoring Officer has made to the Scheme of Delegation and Financial Procedures to reflect the Senior Management Review which came into force 25 May 2023.

2. Recommendations

To recommend to Council the changes to Council Procedure Rules and Budget Framework rules as set out in the Appendix A.

The Committee is recommended to:

- (i) agree the additions and changes to meetings November 2023-February 2024 and to note that there is still the issue of a second

Council meeting (non-budget) to resolve in February/March 2024, which should be addressed by the Governance Reference Group as soon as possible.

(ii) note the Financial Procedure Rules have been updated to reflect the Senior Management Structure effective from 25 May 2023 (appendix B)

(iii) note that the Scheme of Delegation has been updated to reflect the Senior Management Structure effective from 25 May 2023 (appendix C)

3. Background

3.1 Council adopted a new budget process in October 2022. Following the conclusion of the budget process in February, the Chief Financial Officer consulted with councillors and officers on any further adaptations that could be made. The result of those consultations is reflected in the proposed changes.

3.2 Councillors agreed to proposals to restructure the senior management of the Council on 2 March 2023. The new structure took effect on 25 May 2023 and the Monitoring Officer and Chief Financial Officer have reviewed the Scheme of Delegations and Finance Procedure Rules to ensure the documents match the new structure. There are no new delegations or changes to financial values this is updated by the Monitoring Officer under Article 14.3 of the Constitution.

Changes to budget timetable and Budget Procedure Rules

3.3 The changes proposed are:

- splitting both Strategy and Resources Scrutiny Committee meetings in October 2023 and January 2024 into Budget and Non-Budget meetings to allow a better, more-focussed scrutiny and consideration of budget matters
- delaying the autumn Strategy and Resources Scrutiny Committee budget meeting to November 2023 to allow consideration of Q2 outturn forecasts and outline strategic budget items within the development of the Medium Term Financial Strategy (MTFS)

- Similarly, splitting the September Housing Scrutiny Committee meeting into a Budget and non-Budget meeting, creating alignment with the General Fund timetable
- adding a Council meeting after the November Strategy and Resources to approve the General Fund and Housing Revenue Account MTFs and any other budget-related items
- running the General Fund budget consultation based on the MTFs over a longer period (up to 8 weeks)
- The Executive will meet earlier in February as will the Budget Council meeting (the latter to avoid February half term in keeping with the agreed Convention of avoiding school holidays where possible).

3.4 The relevant wording changes to reflect the above process in the Budget Framework and Procedure Rules is attached in the Appendix for Council approval.

Although this will increase the overall number of meetings it does reflect the preferred way forward from the consultations undertaken with Members across the Political Groups.

The proposed meetings timetable would look like this for 2023/24:

- Monday 20 November (5.30pm) – Additional Strategy and Resources Scrutiny Committee (budget only) followed by an Executive meeting.
- Additional Housing Scrutiny Committee (budget only) Tuesday 21 November
- Thursday 30 November (6pm) – Additional Full Council (MTFs/draft budget only)
- (up to) 8 week budget consultation
- Monday 15 January 2024- Additional Strategy and Resources Scrutiny Committee (budget only)
- Monday 29 January 2024-Strategy and Resources Scrutiny (non-budget)
- Monday 1 February or Thursday 5 February (5.30pm) -Executive meeting

- Thursday 15 February -Council (budget)

4. Implications

There are none

5. Consultation and communication considerations

Councillors were consulted on the review of the 2022/23 budget process and on the revised proposals set out in this report.

6. Contact

If you have a query on the report please contact Caroline Ryba, Chief Financial Officer caroline.ryba@cambridge.gov.uk.

APPENDIX A

PART 4C BUDGET AND POLICY FRAMEWORK PROCEUDRE RULES

Budget Setting – Scrutiny of Budget Proposals, amendments and Executive Recommendation

- 3.3 The Executive will meet to consider a Medium Term Financial Strategy (MTFS) with outline strategic budget proposals following scrutiny. The MTFS will then be available for public consultation.
- 3.4 The Strategy and Resources Scrutiny Committee will scrutinise the draft budget with comments reported to the budget cycle Executive and to the Council budget meeting.
- 3.5 The Executive will meet to recommend final budget proposals for submission to the Council. The Executive may amend its draft budget - in the light of the public consultation, Strategy and Resources Scrutiny Committee consideration and any advice from the s151 Officer. Any member of the Council can attend and speak at this meeting.

Amendments following the Executive's recommendation to Council

- 3.6 Following publication of the Council Agenda including the Executive's Budget recommendations, amendments may be submitted by Opposition Groups or any Member. These must be amendments which are received by the Council's s151 Officer so that they can be published by midday on the Tuesday (before a Thursday Council) along with the s151 Officer opinion.

APPENDIX B -

Part 4F: Financial Regulations and Financial Procedure Rules

OTHER FINANCIAL ACCOUNTABILITIES

Virement

A.23 The Chief Financial Officer is responsible for agreeing procedures for virement of expenditure between budget headings. The Chief Financial Officer may approve technical virements to make budget transfers where there is no underlying change in the budget intention.

A.24 Directors and Assistant Directors are responsible for agreeing in-year virements within delegated limits, in consultation with the Chief Financial Officer. Executive Councillor or full Council approval will be required for virements in excess of £75,000 and for those which are between service groupings and/or portfolios, as set out in the current General Fund and Housing Revenue Account budget books.

A.25. The scheme of virement is set out in the Financial Procedure Rules paragraphs 1.11 to 1.15.

Part 4F: Financial Regulations and Financial Procedure Rules – Appendices

SCHEME OF VIREMENT

1.10 The overall budget is agreed by the executive and approved by the full council. The scheme of virement is intended to enable the executive, Directors, Assistant Directors and their staff to manage budgets with a degree of flexibility within the overall policy framework determined by the full council, and therefore to optimise the use of resources according to changing needs.

Key controls

1.11 Key controls for the scheme of virement are:

- (a) It is administered by the Chief Financial Officer within guidelines set by the full council. Any variation from this scheme requires the approval of the full council.
- (b) All virements must be notified in writing to the Chief Financial Officer.
- (c) Permanent virements are permitted following consultation and agreement with the Chief Financial Officer.
- (d) Virements enable the executive and officers to manage their budgets responsibly and prudently, therefore they must not:
 - create additional overall budget liability
 - support recurring expenditure from one-off sources of savings or additional income
 - involve the creation of a new policy or change in policy
 - create future resource commitments
 - represent a permanent change to the staffing establishment
- (e) The Chief Financial Officer may approve technical virements to make budget transfers where there is no underlying change in the budget intention or impact on service delivery. Technical virements include those arising from approved policy changes and restructures, rationalisation of accounting codes and technical accounting changes.
- (f) Approval limits with the scheme of virement are totals for transfers between cost centres for the financial year. Transactions must not be broken down in order to circumvent appropriate approvals, where a series of transactions together in the financial year exceed a limit, approval from the next appropriate level must be sought.

1.12 Where an approved budget is a lump-sum budget or contingency intended for allocation during the year, its allocation will not be treated as a virement, provided that: (a) the amount is used in accordance with the purposes for which it has been established (b) the executive has approved the basis and the terms, including financial limits, on which it will be allocated. Individual allocations in excess of the financial limits should be reported to the executive.

Responsibilities of the Chief Financial Officer

1.13 To administer the scheme of virement.

1.14 To prepare jointly with the relevant head(s) of service a report to the executive on proposed virements, where required under the scheme.

Responsibilities of Directors and Assistant Directors

1.15 Directors and Assistant Directors may exercise virement on budgets under his or her control within the annual limits set out below.

Nature of virement	Total annual approval limit	Approval by:
Within a cost centre	No limit	Cost centre manager
Between cost centres within a service grouping	Up to £75,000	director Assistant Director in consultation with the Chief Financial Officer
	£75,001 to £250,000	Executive councillor*
	Over £250,000	Full council
Between cost centres in different service groupings and/or portfolios	Up to £250,000	Executive councillor(s)* in consultation with the Chief Financial Officer
	Over £250,000	Full council
*All decisions taken by the Executive Councillor will follow the same process for out of cycle decisions, or if time allows, be sent to Strategy and Resource Scrutiny Committee for consideration.		

Part 4F: Financial Regulations and Financial Procedure Rules

Treatment of year-end balances

A.25 The Chief Financial Officer is responsible for agreeing procedures for carrying forward under and overspendings on budget headings.

Part 4F: Financial Regulations and Financial Procedure Rules – Appendices

TREATMENT OF YEAR-END BALANCES

1.18 The scheme of carry forwards sets out the treatment of year-end balances. It is administered by the Chief Financial Officer.

1.19 The rules below cover arrangements for the transfer of resources between accounting years, ie a carry-forward.

- (a) Carry forwards will be considered on a cost centre by cost centre basis and will only be considered where the application of the resources carried forward is in line with the original approved budget.
- (b) No carry forward of less than £10,000 will be considered.

Key controls

1.20 Appropriate accounting procedures are in operation to ensure that carried-forward totals are correct.

Responsibilities of the Chief Financial Officer

1.21 To administer the scheme of carry-forwards.

1.22 To report jointly with the relevant Director or Assistant Director all material overspendings and underspendings on cost centre estimates to the executive and to the full council.

Responsibilities of Directors and Assistant Directors

1.24 Net underspendings on cost centre estimates under the control of the director and head of service may be carried forward, subject to approval, as follows:

Amount of carry forward	Approval by:
Below £10,000	Carry forward not permitted
£10,000 to £50,000	Director / Assistant Director and Chief Financial Officer
Over £50,000	Full council

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SECTION 9: Scheme of delegation to Council Officers

1. Definitions and consultation with councillors under this scheme

1.1 Definitions

In relation to all the following delegations:

- a) "Director" includes the Chief Executive and Chief Operating Officer
- b) An "Assistant Director" as designated by the Chief Executive, also includes the Assistant Chief Executive and Chief Financial Officer.
- c) "Committee" includes a sub-committee.
- d) "Chair" includes the Vice-Chair, in the absence of the Chair. A "Spokesperson" is a Member of a political group on the Council (other than the majority group) nominated by the group to act as its spokesperson in relation to a particular executive portfolio/committee.

1.2 Exercise of delegated powers by deputies

- a) Any power, duty or authority delegated to a Director or Assistant Director in these delegations may be exercised by his/her Deputy or Deputies, unless otherwise directed, and provided that the matter in which the delegation is to be exercised is within the normal area of responsibility of the Deputy.
- b) Any Director, Assistant Director or Deputy may authorise any other officer within his/her group to discharge on his/her behalf any power, duty or authority delegated to him/her and any officer so authorised may in turn delegate further. Such delegations need not be evidenced in writing.
- c) Where a delegation is expressed to be to an Assistant Director, it may also be exercised by the Director to whom the Assistant Director reports.

1.3 Protocol for consulting ward councillors before exercising delegated powers

- a) Officers will be expected to consult Ward Councillors before exercising any delegated power, where:
 - a proposed action or course of actions under a delegated power would have a direct effect on the environment of, or Council services received by, residents at a specific location or in a certain area within the ward they represent; and

- the effect of the action would be limited to that location or area.
- b) Officers are not expected to consult Ward Councillors in the following cases:
- Matters relating to an individual/s or organisation which would have no impact on the environment or Council services received by other residents or neighbours - for example applications for benefits or financial assistance, leases or rents.
 - Matters relating to the exercise of regulatory or statutory functions, in accordance with regulations or approved Council scheme
 - Prosecutions and other legal proceedings.
 - Matters relating to the administrative offices or general affairs of the Council.
 - Temporary or emergency matters
 - Where consultation of that Ward Councillor has already taken place on the same or a related matter.
- c) Ward Councillors will be consulted in writing, whenever practicable, and will be expected to respond to the officer concerned within 5 working days.
- d) This protocol is for guidance and failure to consult Ward Councillors in accordance with its provisions will not invalidate any actions taken under delegated powers.

1.4 Consultation with Executive Councillor, Chair and spokespersons before exercising delegated powers

- a) There are several references in the Constitution to officers having delegated authority to take action after consultation with the Executive Councillor or the Chair. This section sets out the procedure to be followed in such cases. The procedure is subject to the exception set out below for cases of urgency or emergency.
- b) Where the delegation relates to an executive function, the appropriate Executive Councillor and the spokesperson(s) should be consulted. If the Executive Councillor objects to the proposed course of action (but not if one or both of the minority group spokespersons objects), the officer shall not be authorised to exercise the delegated power without formal reference to the Executive Councillor following pre-scrutiny by the relevant scrutiny committee.
- c) Where the delegation relates to a regulatory function, the Chair and the minority group spokesperson(s) should be consulted. If the Chair objects to the proposed course of action (but not if one or both of the minority group spokespersons objects), the officer shall not be authorised to exercise the delegated power without formal reference to the regulatory committee.

2 Urgency Action

Each Director or Assistant Director is authorised to act on behalf of the Executive or the Council (after consultation, if practicable with the relevant Executive Councillor or, in respect of non-executive functions, the relevant Chair or, in either case, the Chief Executive) in relation to matters within his/her area(s) of responsibility in cases of urgency or emergency. Any such action to be reported as soon as possible to the relevant Executive Councillor and Scrutiny Committee or, for non-executive functions, the relevant committee or sub-committee.

In exercising this power, a Director or Assistant Director shall either consult:

- members, in which case the Executive Councillor (in respect of executive functions) or the Chair (in respect of regulatory functions) and, so far as practical in the time available, spokesperson(s); or
- the Chief Executive (if available) before taking action.

If only the Chief Executive is consulted, the Director or Assistant Director shall, as soon as possible after taking the action in question, inform the Executive Councillor, Chair and spokesperson(s) of what has happened. (This shall be in addition to reporting the action taken to the next meeting of the relevant committee or sub-committee).

3. Proper Officer/Formal matters

3.1 Designation of “Proper Officer”

Except as set out in paragraphs 3.2 and 3.3 below, the Chief Executive is, designated and authorised to act as the Proper Officer for the purposes of all relevant sections of the Local Government Act 1972, the Local Government and Housing Act 1989, section 41 of the Local Government (Miscellaneous Provisions) Act 1976 and any other statute requiring the designation of a proper officer. In the absence of the Chief Executive the Head of Legal Practice may exercise this power.

3.2 Proper Officer for background papers to reports

For the purposes of Section 100 D(1)(a) and (5) of the Local Government Act 1972 (identification of background papers to reports), the Chief Executive and each Director is designated and authorised to act as the Proper Officer in relation to reports produced in his/her name or, in the case of joint reports, to reports in respect of which s/he is the lead Director.

3.3 Signature of documents

- a) The Chief Executive, Chief Financial Officer or Head of Legal Practice is authorised to sign on behalf of the Council any document necessary to give effect to any decision of the Council (or of the Executive, a committee, sub-committee or officer acting under delegated powers) which does not fall within the specific delegations to, or areas of responsibility of, another Director.
- b) Where any document is necessary to any legal procedure or proceedings on behalf of the Council, it shall be signed by the Head of Legal Practice or other person authorised by him/her, unless any enactment otherwise authorises or requires, or the Council has given requisite authority to some other person.

3.4 Common Seal of the Council

- a) The Common Seal of the Council shall be kept in a safe place in the custody of the Head of Legal Practice.
- b) A decision of the Council, or of any part of it, will be sufficient authority for sealing any document necessary to give effect to the decision. The Common Seal shall be affixed to those documents which, in the opinion of the Head of Legal Practice, should be sealed.
- c) The affixing of the Common Seal shall be attested by the Chief Executive, Chief Financial Officer or Head of Legal Practice or some other person authorised by him/her.

3.5 Legal proceedings, public inquiries and tribunals

The Head of Legal Practice or, in his/her absence, anyone deputised by him/her is authorised to:-

- a) take any proceedings or other steps as may be necessary to enforce (and recover) any debt owing to the Council or other obligation to the Council;
- b) institute, prosecute, defend or participate in, and appear in (or authorise the appearance of someone else) any legal proceedings
 - authorised by the Council (or by the Executive, a committee, sub-committee or officer acting under delegated powers) pursuant to section 222 of the Local Government Act 1972; or
 - where such action is necessary to give effect to decisions of the Council;
 - or in any case where the Head of Legal Practice considers that such action is necessary to protect the Council's interests.
- c) to appear at (or authorise the appearance of someone else), or make representations to, any tribunal or public inquiry into any matter in which the Council has an interest (in its own right or on behalf of the citizens of Cambridge).

3.6 Authorisation of officers for statutory purposes

The Chief Executive or Head of Legal Practice is authorised on behalf of the Council to authorise persons in writing for the purposes of any statute, after consultation with the relevant Director in relation to staff within his/her Group.

3.7 Casual vacancies on committees and political proportionality

The Chief Executive, Assistant Chief Executive or Head of Legal Practice as Proper Officer is authorised to:

- a) appoint a member to fill any casual vacancy on a committee or sub-committee, provided that such appointment is carried out so as to give effect to the wishes of the political group to whom the seat is allocated under the political balance rules contained in the Local Government and Housing Act 1989 and associated Regulations;
- b) to calculate the number of seats on committees and sub-committees to which each political group is entitled to nominate members, and to give notice of such entitlement to the group leaders.

3.8 Alteration of date or time of committee meetings

The Chief Executive or Assistant Chief Executive is authorised to alter the date or time of a committee meeting but, before doing so, shall consult all members of the committee about the need for the change and about convenient alternative dates and

times. If reasonably practicable, all members of a committee will be consulted before setting a date and time for a special meeting of that committee.

3.9 Breach of section 106, Local Government Finance Act 1992. (Voting by councillors on certain matters when in arrears of Council Tax)

The Chief Executive is instructed to inform the Director of Public Prosecutions of any apparent breach of Section 106 of the Local Government Finance Act 1992.

4. General Delegations

Each Director and Assistant Director has delegated powers to manage and operate the department and the services for which s/he is responsible provided that any action taken is within the portfolio and operational plans, budgets and policy and financial guidelines set by the Council and relevant committee/s and subject to the conditions and requirements in or implied by the Council's Constitution and the Scheme of Delegations.

Each Director and Assistant Director is also authorised as follows:

4.1 Financial Matters

a) Spending money from revenue budgets

To incur expenditure on any item for which provision is made in the appropriate approved revenue budget provided that:

- in the case of grants to outside bodies, the approval of the relevant Executive Councillor is obtained for grants over £1,000. (Any grant made under this delegated power must be reported to the next meeting of the relevant scrutiny committee.)
- any action taken complies with any relevant legislative provisions; the terms of any relevant agency agreement; and the requirements of the Council's Constitution (or, where necessary under the terms of an agency agreement, the Constitution of another authority).

b) Proceeding with capital schemes

To proceed with all necessary steps to achieve the completion of capital schemes for which provision has been made in the approved Capital Plan or the Housing Capital Investment Plan, provided that the approvals required by paragraph c) below have been obtained and the requirements of the Constitution and any relevant legislation are complied with.

c) Approvals needed for new capital projects

Subject to Section 4.1D, in the case of new capital projects the following approvals (together with approval to the necessary budget provision) must be obtained before any scheme may proceed.

- For projects where the estimated cost is £15,000 and below and has identified capital funding: once included in the capital plan schemes may proceed without scrutiny committee consideration, provided that relevant Ward Councillors, have been consulted, where appropriate.

- For projects where the estimated total cost is over £15,000 and up to £1,000,000, a full business case report must be completed and referred to the Capital Programme Board for approval.
- For projects where the estimated total cost is over £1,000,000, a full business case report must be completed and referred to the capital Programme Board for consideration and then the relevant scrutiny committee and referral to the Executive Councillor for approval.

4.1A

In the case of new capital projects, responsibility for which has been delegated to Area Committees by the Executive, the following approvals (together with approval to the necessary budget provision) must be obtained before any scheme may proceed

- **For schemes where the estimated cost is £15,000 and below:** once included in the Area Committee's programme, may proceed without further committee consideration, provided that relevant Ward Councillors are always consulted.
- **For schemes where the estimated total cost is over £15,000 and up to £75,000:** a full business case report must be completed and referred to the relevant Area Committee Chair, Vice Chair and Opposition Spokes for approval. The schemes may then proceed without Area Committee consideration, provided that relevant Ward Councillors are always consulted.
- **For schemes where the estimated total cost is over £75,000:** a full business case report must be completed for consideration and approval by the relevant Area Committee.

e) Approval of capital programme bids

The appropriate lead officers are authorised to approve bids of £15,000 and below to be met from the capital programme remits established by the Council provided that the bids meet the agreed remits, objectives and criteria of the programme area concerned.

f) Use of repairs and renewals funds

In consultation with the Chief Financial Officer, to use Repairs and Renewals funds for the replacement or repair of existing plant, vehicles or equipment (or other asset for which payments have been made into the fund) provided that:

- the plant, vehicles, equipment (or other asset) concerned has reached the end of its operational life; and
- the repair or replacement is to a current reasonable specification; and

- appropriate payments have been made into the Repairs and Renewals provision; and
- provision has been included in the Housing Capital Investment Plan, in the case of proposals which the Chief Financial Officer regards as falling within the definition of capital expenditure. [In such cases current requirements for the approval of capital expenditure would apply.]

In consultation with the Chief Financial Officer, to use Repairs and Renewals funds for proposals costing £15,000 and below, where at least 50% of the cost is for genuine replacement and repair and the remainder (less than 50%) is for some improvement or enhancement.

g) Acceptance of quotations and tenders

To accept quotations or tenders for work, supplies or services subject to compliance with the Council's Contract Procedure Rules

h) Lists of approved contractors

To compile, approve, or vary lists of approved contractors, subject to the requirements of the Council's Contract Procedure Rules.

i) Virement

To carry out virement of sums between cost centres in accordance with the Council's Financial Procedure Rules.

j) Setting charges

To set or revise charges made for goods or services provided by the Council within any guidelines approved by the Executive.

k) Waiving or reducing charges

To waive or reduce charges for goods or services provided by the Council up to £2,500. The reference to arrangements for writing off bad debts (below) would mean that waiver or reduction of charges for goods and services of up to £25,000 could be approved by the Chief Financial Officer. Above that limit the approval of the Executive Councillor for the service is required, in consultation with relevant spokespersons. For sums above that limit the current arrangements for writing off bad debts should apply. The appropriate Executive Councillor and spokesperson/s of the relevant scrutiny committee should be consulted where a significant precedent or departure from existing policies would be involved.

l) Writing off bad debts

The decision maker listed may write off bad debts as irrecoverable in accordance with the following table, and subject to the limits and approvals shown:

Decision maker	HRA debt	Business Rates, Council Tax and Housing Benefit	Other debts
	£	£	
Chief Financial Officer	up to £10,000	Over £2,500 to £25,000	Up to £25,000
Chief Financial Officer in consultation with Executive Councillor (Housing)	Over £10,000 and upto £25,000		
Scrutiny Committee (Housing) and Executive Councillor	Over £25,000		
Scrutiny Committee (Strategy and Resources) and Executive Councillor for Finance and Resources		Over £25,000	Over £25,000

4.2 Staffing Matters

a) Accountability for management and operation of services

To be accountable to the Chief Executive for the effective management and operation of his/her group(s).

b) General employment delegations

To have full delegated powers to manage, in accordance with the Council's policies, procedures and financial targets, and subject to consultation with the Head of People/Head of HR where appropriate, the activities and the staff for the group for which s/he is responsible including:

- appointments to posts (except those reserved for appointment by a committee or sub-committee of the Council)
- the employment of temporary employees
- control of staff performance and discipline, including the power of suspension and dismissal
- staff training and development
- payment of expenses and allowances in accordance with National and Local conditions of service and approved Council schemes
- the payment of honoraria and the approval of accelerated increments

- changes to the management and staffing structures of his/her group, including the creation/deletion of posts and changes to gradings and job descriptions, subject to consultation with the relevant Executive Councillor, Chair and spokesperson/s of the relevant scrutiny committee in the case of changes to the staffing structure which:
 - (i) would result in job losses;
 - (ii) involve changes to the first and second tier of management; or
 - iii) would have an effect on activity delivery; or would have major implications for the operation of the department; or would have implications for other departments.

c) Reimbursement of fees for professional qualifications

To reimburse fees, limited to one body for each officer, to staff required to hold professional qualifications as a condition of appointment.

d) Recruiting and dismissing staff to take account of fluctuating levels of work

For internal support activities provided under Service Level Agreements or activities provided under contracts to external agencies or bodies, to take on or dismiss staff to take account of fluctuating levels of work, subject to the employment policies of the Council, national and local agreements and consultation with the Head of People.

4.3 Property Matters

a) General delegation of property matters to Directors/Assistant Directors

Subject to the provisions of corporate property services and facilities maintenance contracts managed by the Assets and Property Assistant Director, and b) below, to manage the operational land and property of the Council within his/her areas of responsibility, including the formal matters given below:

- the assignment or subletting of leases and tenancies;
- the granting or refusal of the Council's consent under the terms of any lease;
- alterations to premises leased by the Council, variations in leases and user clauses and acceptance of the surrender of leases; (Note: the policy approved at minute 93/a/118 applies to requests to change the user clause of leases of shops on housing estates owned by the Council)
- variations in restrictive covenants of a routine nature;
- the granting of licences over the Council's land;

- granting of easements and wayleaves (including those for public or statutory undertakings);
- the terms of leases for sites for electricity sub-stations or other utilities;
- the revision of rents under any existing lease where the new rent does not exceed £20,000 per annum and the renewal period is not more than 10 years
- the grant of a new lease where the rent does not exceed £20,000 per annum or where the period of the lease does not exceed five years, whatever the rent.

b) Consultation with Assets and Property Assistant Director before exercising delegated powers in relation to property matters

Except in the case of Council dwellings falling within the Housing Revenue Account and residential shared ownership properties, before exercising any of the delegations in (a), the Director concerned should consult the Assets and Property Assistant Director or instruct the Assets and Property Assistant Director to act on his/her behalf. In such circumstances the Assets and Property Assistant Director is authorised to do all things so instructed and anything ancillary to those things.

c) Compensation payments

The Assets and Property Assistant Director is authorised to settle the amount of compensation payable in respect of land, buildings, or crops (or damage thereto) and which the Council is liable to pay in consequence of any work carried out or other action taken on the Council's behalf up to a maximum of £5,000 in any one case or to the full amount where this is calculated by reference to an ascertainable value and a prescribed multiplier.

d) Action for non-payment of rent

The Assets and Property Assistant Director, the Head of Legal Practice and the Chief Financial Officer are authorised to take action for non-payment of rent under a letting of land or premises (other than a letting of a domestic residence) by means of peaceable re-entry or distress for rent.

4.4 Legal matters

a) Providing evidence

To make any statement or swear any affidavit or statutory declaration or give evidence, in connection with proceedings in any court or tribunal, as to matters within the scope of his/her duties or within his/her personal knowledge. This delegation extends to any employee of the Council.

b) Instructions to take legal proceedings

To instruct the Head of Legal Practice, in relation to matters which are within the Director's or Assistant Director's areas of responsibility, to bring or defend or appear in proceedings, whether civil or criminal, in any court or tribunal, and to take steps in contemplation, furtherance or settlement of such proceedings.

c) Instructions to take other legal steps

To instruct the Head of Legal Practice to take such other steps, in relation to matters which are within the Director's or Assistant Director's areas of responsibility, as are intended to protect or further the Council's interests, including but not limited to service of statutory and other notices and requisitions.

4.5 Other general delegations

a) Supply of goods and services to third parties

To submit tenders and enter into contracts to supply goods and services to non-Council organisations or individuals, subject to:

- the provisions of the Local Authority (Goods and Services) Act 1970 and other legislative requirements;
- consultation with the Head of Legal Practice and the appropriate Executive Councillor and Spokesperson/s of the appropriate scrutiny committee;
- any financial limits set by the relevant Executive Councillor.

b) Applying for planning consent

To make an application for, or initiate the process for seeking planning consent for, Council development or development of Council-owned land in relation to his/her areas of responsibility, after consultation with the appropriate Executive Councillor.

c) Statutory powers to require the provision of information

To use the powers of the Council to require the provision of information required in the exercise of the functions of the Council.

d) Service level agreements

To negotiate and approve the terms of Service Level Agreements, subject to any approved guidelines.

e) Use of professional consultants

To approve the use of professional consultants for works included in the Council's capital and revenue programmes, provided that there is sufficient allocated budget provision and that rules on contracts and any guidelines in force for the appointment of consultants are followed.

5. Delegations to specific officers

Delegates to officers are made in two ways:

- Group Delegations (which are intended to give wide powers to officers over routine operational matters for a given Service area or function) and
- Specific Delegations (which are more closely defined powers).

5.1 Group Delegations - General Conditions

- a) No function should be discharged under a Group Delegation, which is expressly reserved for exercise by the Council, by the Executive, or by a committee or sub-committee of the Council.
- b) In the case of the Groups or functions identified as subject to Group Delegations, the appropriate Directors or Assistant Directors are authorised to discharge all the functions, powers and duties of the Council under all relevant legislation in relation to those services or functions, subject to:
 - the Council's Constitution and any other relevant regulations or procedures approved by the Council or by the Executive;
 - the budgets, portfolio and operational plans and other objectives, policies and priorities of the Council, its committees and its Executive
 - all other relevant resolutions, orders and directions of the Council and its committees and sub-committees and Executive.
- c) Where, in the opinion of a Director or Assistant Director, any matter calling for decision may be regarded as sensitive or contentious by any political group, the Director shall first consult:
 - In respect of executive functions, the appropriate Executive Councillor and the spokespersons on the relevant scrutiny committee; or
 - In respect of regulatory functions, the Chair and the spokespersons of the relevant regulatory committee.
- d) The existence of a delegation to a Director or Assistant Director shall not require them to take a decision on that issue and he/she may consult the Executive Councillor or Chair, as appropriate, and Spokesperson/s for guidance or refer the matter to the Executive Councillor or committee for decision, if he/she considers it is appropriate to do so. In so doing, the Director or Assistant Director shall advise of the extent of his/her delegated powers relating to the matter.

- e) The Chief Executive shall determine any case in which there is uncertainty whether a Director or Assistant Director is authorised to act under this scheme of delegations.
- f) Non-compliance with any or all of these General Conditions shall not invalidate or make unlawful any decision or action taken under a delegated power.

5.2 Scheme of Delegations

Chief Executive

Group delegations

Specific delegations: Executive Functions

- To appoint representatives of the Council to attend the Annual Conference and other events organised by the Local Government Association, on the basis of one representative from each party group, subject to consultation with the party group leaders.
- To decide arrangements for the closure of Council offices in the Christmas/New Year period, subject to provision of adequate service levels to the public and subject to consultation with the Leader of the Council and spokesperson(s) of the Strategy & Resources Scrutiny Committee.
- To designate authorised officers for the purposes of Chapters II and III of the Act in order to comply with a recommendation from the Office of Surveillance Commissioners.
- To approve expenditure on civic hospitality, subject to consultation with the Executive Councillor, and Spokesperson(s) of the Scrutiny Committee and the Mayor and a maximum of £500 per occasion.
- To approve grants or other expenditure from the approved budget for town twinning up to £250 and up to £500 after consultation with the Executive Councillor.

Specific Delegations: Regulatory Functions

Electoral Registration and Elections

5.3 Democracy, Inclusive Economy and Climate Group

Assistant Chief Executive

Group delegations

- Democratic services
- Climate Change
- Anti-poverty initiatives
- Culture and Arts activities
- Council relationship with Cambridge BID (Business Improvement District)
- Council relationship with Cambridge DMO (Destination Management Organisation)

5.4 Corporate Group

Chief Operating Officer

Group Delegations: Executive Functions

- Emergency Planning
- Website, data protection and freedom of information
- Performance Management
- Promoting the work of the Council and public relations
- Grants and support for the voluntary sector
- The provisions of the Localism Act relating to assets of community value under Community Right to Bid
- Finance and audit
- Human Resources
- ICT and Legal services
- Management of the council's central procurement and development of the procurement strategy

Chief Finance Officer

Service area delegations by the Executive

Finance and audit services

- Collection and recovery of Council Tax and National Non-Domestic Rates
- Administration of Housing Benefits and Council Tax Benefits

Treasury Management, subject to:

- the affordable borrowing limit determined each year by Council under s3 of the Local Government Act 2003 the policies contained in the CIPFA Code for Treasury Management in Local Authorities,
- the Treasury Management Policy Statement adopted by the Council and any other guidelines and policies agreed by Council.
- the submission of, as a minimum, a mid-year and annual report on treasury management activities and performance to the Strategy & Resources Scrutiny Committee
- To review annually, and amend where appropriate, cash values in the Constitution (other than for bad debts) at the commencement of each financial year, in accordance with the inflation factors used in the preparation of the budget for the next financial year.
- To calculate and determine the Council Tax Base including submission of the National Non Domestic Rates Forecast (form NNDR1) for each year

Specific Delegations: Executive Functions

- To make changes in interest or loans to outside bodies, subject to consultation with the Executive Councillor and Spokesperson(s) of that Scrutiny Committee.
- To arrange insurance cover for the general functions of the Authority
- To arrange and approve banking services for the Council, subject to the periodic invitation of tenders for the provision of banking services.
- Under the Community Right to Bid (Localism Act) Determining compensation applications and appeals against compensation decisions
- To approve mortgage advances for the acquisition, repair, conversion of dwellings, in consultation with the Assistant Director, Housing and Homelessness.
- To vary the Local Authority Mortgage Interest Rate under the Housing Act 1985, in accordance with notification of the Secretary of State.
- To approve the transfer of the mortgage of a property to the spouse or other member of the family of the current mortgagor, subject to consultation with the Executive Councillor for Housing and the Spokesperson(s) of the Community Services Scrutiny Committee.
- the annual review and any amendment to the risk based verification process for housing and council tax benefit claims
- to award the “Discretionary Transitional Relief” where a ratepayer demonstrates their entitlement.

Head of Human Resources/Head of People

Service area delegations Executive and Council/Regulatory Committee

- Human Resources services to the Council including the formulation, approval and implementation of employment-related policies
- Corporate training
- Pay, terms and Conditions.

Specific delegations by the Executive and Council/regulatory committee

- To implement any award of a joint negotiating body so far as it concerns rates of salary, wages, car allowances or other allowances payable to officers and other employees of the Council except where the terms thereof involve the exercise of a discretion by the Council provided that when any action is taken in pursuance of this paragraph members are advised by the Head of Human Resources and a record of that advice be made available to the public.
- To take such action as may be necessary in relation to superannuation and the payment of pensions on behalf of the Council as employing authority in relation to its employees, former employees and to Cambridgeshire County Council as administering authority; except that, where the Council is entitled to exercise a discretion, the Head of Human Resources is authorised to act under this paragraph only in accordance with principles approved by the Council. In consultation with the Head of Human Resources to pay gratuities and injury awards to employees, former employees and their widows and dependants.
- To maintain a record whether a particular employee's duties render his/her post politically sensitive according to the statutory criteria.
-
- To convene a panel of "independent persons", as and when required by the Local Authorities (Standing Orders) (England) Regulations 2001 and to determine its procedure

5.5 Communities Group

Communities Director

Group delegations by the Executive

- Children's and young people's services
- Community facilities
- Neighbourhood community development
- Community safety including the Racial Harassment service
- Sport, recreation and swimming services including the Council's leisure management contract and active lifestyles activity
- community and equalities activity
- Monitoring and control of air and water pollution
- Contaminated land, radioactive substances
- Monitoring and control of noise, including management of the Noise Call Out Service
- All powers concerned with ensuring proper maintenance, upkeep and management of properties for the protection of the safety and well-being of private sector residents including action on Category 1 & 2 hazards, overcrowded or vacant housing, and the exercise of powers relating to houses in multiple occupation including the making of Interim and Final Management Orders, where a duty exists to do so – but excluding the making of:

a clearance area declaration;
 a general improvement area declaration;
 demolition orders;
 compulsory purchase orders;
 Interim and Final Empty Dwelling Management Orders;
 Discretionary Interim and Final Management Orders;
 additional HMO licensing schemes; and
 Selective HMO Licensing

- Unlawful eviction and harassment
- Food hygiene and safety
- Health and Safety (including home safety)
- Prevention, control and remedy of statutory nuisances
- Control of dogs and other animals and all matters concerned with animal welfare and control
- Sale of Game
- Control, and destruction where necessary, of Pests, nuisances and infectious diseases
- Other Public Health regulatory functions not otherwise specified within these delegations
- Acupuncture, tattooing, ear piercing and electrolysis
- Control of caravan sites
- Control and removal of unauthorised encampments
- All matters relating to Hackney Carriage, Private Hire, and Trishaw vehicles, and the drivers, proprietors and operators of those vehicles.
- Control, regulation and enforcement powers in relation to shops and trading.
- The registration and monitoring of gambling establishments
- The licensing of scrap metal dealers & businesses which sell/recycle second hand car parts
- Street collections, house to house collections and the issuing of permits to special interest pressure groups except for the refusal of house to house collection permits.

Specific Delegations: Executive Functions

5) Powers delegated by the Executive Councillor

- To review and set hire charges for community centres
- To negotiate access to, enter into agreements for and, where appropriate to manage, dual use facilities at education sites and other locations, in accordance with the policies, budgets and directions of the Council
- Approval of community grant awards as follows:
 - a. Awards up to and including £5,000 to be approved by officers
 - b. Awards from £5,001 - £10,000 to be approved by the Executive Councillor inviting comments from the Chair and Spokes of the relevant scrutiny committee
 - c. Awards above £10,000 to be approved by the Executive Councillor following consideration by the relevant scrutiny committee

Specific Delegations: Executive and Regulatory Functions

- Communities Director to authorise the issue and enforcement of Community Protection Notices under Part 4 of the Anti-Social Behaviour, Crime and Policing Act 2014. Note: The delegation of this power to the Director will enable the Director to delegate the issue of Community Protection Notices to officers within the council as they consider appropriate to enable enforcement to be carried out effectively
- To authorise the issue and enforcement of Community Protection Notices under Part 4 of the Anti-Social Behaviour, Crime and Policing Act 2014
- To appoint an official veterinary surgeon to carry out duties required at premises licensed under the *Food Hygiene (England) Regulations 2006/14*
- The power to implement and enforce the provisions of Chapter 1 of Part 1 of the Health Act 2006 and Regulations made under that Act in relation to smoke free premises, places and vehicles.
- The power to authorise in writing any person (whether or not an officer of the City Council), either generally or specifically, to act in matters arising under Chapter 1 of Part 1 of the Health Act 2006 and Regulations made under that Act in relation to smoke free premises, places and vehicles.
- The Council's powers relating to Closure Notices and Closure Orders under Part 4 of the Anti-Social Behaviour Crime and Policing Act 2014 including issuing notices for periods not exceeding 24 hours, subject to the Chief Executive (or a person designated by her) having power to issue notices for periods up to 48 hours. Note: The Anti-Social Behaviour, Crime and Policing Act gives power to the Chief Executive (or a person designated by him/her) to issue notices for periods up to 48 hours. The Chief Executive will decide which officers she will designate.
- In accordance with the policies determined by the Council, to approve the payment of removal expenses incurred as a consequence of any order made by or on behalf of the Council under the Housing Acts or in respect of any other removal at the instigation of the Council.
- To execute works to prevent unauthorised entry into an unsecured dwelling under the Local Government (Miscellaneous Provisions) Act 1982.
- To take action under Section 33 of the Local Government (Miscellaneous Provisions) Act 1976 to restore or maintain supplies of gas, electricity or water at dwellings occupied by tenants.
- To act as the proper officer to receive reports of Category 1 or 2 hazards existing on any residential premise under Section 4(6) of the Housing Act 2004.
- For the purpose of the Public Health (Control of Disease) Act 1984, the following are each appointed as the "proper officer" under the Act for the purpose of making medical decisions:-

The Specialist in Community Medicine and such medical officers named in writing by Cambridge Health Authority to act as his/her deputies. The Director of Communities is appointed as the proper

officer for the administrative responsibilities which give effect to the medical decisions referred to.

Scrap Metal Dealers Act 2013

Matter to be Dealt With	Director of Communities
Determination of an application for a Scrap Metal licence -Site Licence and/or Collector's Licence	All cases
Determination of an application to update / amend a Scrap Metal Licence	All cases
The issue of a Scrap Metal Licence when an application has been determined to do so	All cases
Decision to refuse a Scrap Metal Licence	All cases
Decision to attach condition(s) to a Scrap Metal Licence (S.4)	All cases
Decision to revoke or vary (add conditions to) a Scrap Metal Licence (S.4)	All cases

Decision to consult with other persons (S.3)	All cases
Decision to request further information to consider the application (Sch1 Pt4)	All cases
Issue of Notice of Decision (Sch1 Pt8)	All cases
Matters relating to updating the Register of licences (S.7)	All cases
Authorisation of Officers Generally under the Act	All cases
Decision on whether any information is relevant (S.3)	All cases
Instigation of proceedings for an offence	All cases
Relevant Enforcement Action	All cases
Issuing copies Licences due to theft, lost etc.	All cases
Response to request for information from other persons (S.6)	All cases

Gambling Act 2005:

Matter to be Dealt With.	Sub-Committee.	Director Of Communities
Duty to comply with requirement to provide information to Gambling Commission under section 29		All cases
Functions relating to exchange of information under Section 30		All cases
Functions relating to occasional use notices under section 39		All cases

Matter to be Dealt With.	Sub-Committee.	Director Of Communities
Functions relating to Premises Licences under Part 8	Determination of applications for the grant, variation or transfer of Premises Licences, or applications for Provisional Statements where representations have been received and not withdrawn. Determination of applications to review Premises Licences.	All other matters
Functions relating to temporary use notices under Part 9 of the Act	Decision to serve a counter-notice under section 224 in response to an objection notice that has not been withdrawn	All other matters
Making of an order under section 284 to disapply exempt gaming and the automatic entitlement to provide gaming machines in a premises with a Premises Licence authorised for sale by retail of alcohol for consumption on the premises	All cases	
Designation of Officers as authorised persons under section 304 of the Act		All cases
Instituting of legal proceedings under the provisions set out in section 346		All cases
Exchange of information under section 350 for use in the exercise of functions		All cases
Functions relating to Family Entertainment Centre Gaming Permits under Schedule 10	Refusal of applications where objections are received and not withdrawn	All other matters
Functions relating to the registration with the local authority of small society lotteries under schedule 11	Determination of applications for registration or revocation of registrations in the circumstance set out in Paragraph 47 and 48 of Schedule 11	All other matters
Functions relating to club gaming and club machine permits under schedule 12	Determination of applications where objections have been made and not withdrawn. Cancellation of permits under paragraph 21 of schedule 12	All other matters
Functions relating to licensed premises gaming machine permits under schedule 13	Determination of applications for the grant or variation of a permit that will authorise the	All other matters

Matter to be Dealt With.	Sub-Committee.	Director Of Communities
	provision of more than 10 gaming machines. Cancellation or variation of a permit under section 16 of schedule 13	
Functions relating to Prize Gaming Permits under schedule 14	Refusal of applications where objections are received and not withdrawn	All other matters

The matters that will be delegated to the Director of Communities by virtue of the above table, that are not explicitly stated include:

- Functions relating to Premises Licences under Part 8
- Maintenance of the public register, grant of applications (save for reviews) where there are no representations,
- the responsible authority function of the Licensing Authority, the updating of licences following changes of address,
- the issuing of replacement licences where the original has been lost/stolen/damaged,
- the revocation of licences for non-payment of annual fees, and
- providing notifications to the Police, the Commission and HMRC of the grant, surrender, lapsing or revocation of licences.
- Functions relating to temporary use notices under Part 9 of the Act
- Acknowledgement of notices, endorsement of notices where no objections are received and maintenance of the register.
- Functions relating to Family Entertainment Centre Gaming Permits under Schedule 10
- Grant of applications where no objections are received, issuing of replacement permits where the original has been lost/stolen/damaged and maintenance of the register.
- Functions relating to the registration with the local authority of small society lotteries under schedule 11
- Registration of societies, cancellation of notices for non-payment of annual fees and providing notification to relevant parties of such cancellations.
- Functions relating to club gaming and club machine permits under schedule 12
- Grant of applications where there are no objections, updating permits following change of names/addresses, issuing of replacement permits if original is lost/stolen/damaged, cancellation of permits for non-payment of annual fees and maintenance of the public register.
- Functions relating to licensed premises gaming machine permits under schedule 13
- Issuing of replacement permits if original is lost/stolen/damaged, cancellation for non-payment of the annual fee and maintenance of the public register.
- Functions relating to Prize Gaming Permits under schedule 14 Issuing of replacement permits if original is lost/stolen/damaged and maintenance of the public register.

Licensing Act 2003

Matter to be Dealt With.	Licensing Sub-Committee.	Director of Communities
Matters relating to maintenance of the Public Register (s.8)		All cases
Application for a Premises Licence / Provisional Statement / Club Premises Certificate	If relevant representation is made	If no relevant representation is made
Application to vary a Premises Licence / Club Premises Certificate	If relevant representation is made	If no relevant representation is made
Decision whether to consult other responsible authorities on minor variation applications		All cases
Determination of minor variation applications		All cases
Application to Vary a Designated Premises Supervisor (DPS)	If a Police Objection is made	If no Police Objection is made
Request to be Removed as a DPS		All cases
Determination of an application to vary a Premises Licence at a community premises to include the alternative licence condition	If a Police objection is made	If no Police objection is made
Application to Transfer a Premises Licence	If a Police Objection is made	If no Police Objection is made
Application for an Interim Authority Notice	If a Police Objection is made	If no Police Objection is made
Application to review a Premises Licence / Club Premises Certificate	All cases	
Decision on whether a representation is irrelevant, frivolous, vexatious etc		All cases
Decision to make a representation when the Licensing Authority is the relevant Licensing Authority		All cases
Decision to make a representation when the Local Authority is a consultee and not the relevant authority considering the application		All cases
Suspension of a Premises Licence / Club Premises Certificate for non-payment of annual fee		All cases
Withdrawal of a Club Premises Certificate where the Club Ceases to be a Qualifying Club under the Act (s.90)		All cases

Matter to be Dealt With.	Licensing Sub-Committee.	Director of Communities
Acknowledgement of a temporary event notice		All cases
Determination of an objection to a standard temporary event notice	All cases	
Serving of a counter-notice to a late temporary event notice where an objection notice is received		All cases
Serving of a counter-notice to a temporary event notice where Permitted Limits are Exceeded		All cases
Application for the Grant / Renewal of a Personal Licence	If a Police Objection is made	If no Police objection is made
Determination of an Objection Notice in Response to a Notification of Convictions Coming to Light after Grant / Renewal of a Personal Licence	All cases	
Updating of Premises Licences (under s.56), Club Premises Certificates (under s.93) and Personal Licences (under s.134)		All cases
Issuing copies of Premises Licences and Summaries (under s.25), Club Premises Certificates and Summaries (under s.79), Temporary Event Notices (under s.110) and Personal Licences (under s.126) due to theft, lost etc.		All cases
Authorisation of Officers Generally under the Act and specifically under Parts 3 and 4 and section 108(5)		All cases
Instigation of proceedings for an offence		All cases

Housing and Homeless Assistant Director/Head of Housing

Group Delegations: Executive Functions

- Provision of Housing Options Advice
- Measures to prevent and reduce homelessness
- Maintenance and operation of the Housing Register
- Nomination of Households for social rental housing
- Implementation of Right to Buy legislation
- The general management, regulation and control of the Council's housing stock and land, including:
 - Selection of tenants;
 - The fixing of appropriate rents for individual Council dwellings and garages, in accordance with the Council's policy on rent fixing;
 - Tenancy relations and enforcement of tenancy conditions;
 - Rent collection and recovery;
- Recovery of possession of the Council's housing stock, garages and land, subject to consultation with the Executive Councillor for Housing and spokesperson/s of the Scrutiny Committee in cases where:
 - Notices of Seeking Possession are to be served under grounds 9-16 of Schedule 2 of the Housing Act 1985;
 - It is proposed to enforce a possession order.
- Letting of other property holdings within the Housing Revenue Account, including the grant and renewal of leases, provided that no lease of land exceeding 100 square metres or of property shall be for more than 30 years.
- Management of Supported Housing, including:
 - Sheltered accommodation for the elderly
 - Care Call Service
 - Temporary Housing for the Homeless
- Tenancy Relations, Harassment and Protection from Eviction
- To enter into agreements with building societies and other lenders to the effect that if they exercise their power of sale in respect of properties on which an improvement grant has been made, the Council would only seek to recover 5% in respect of the renovation grant plus -a) any proceeds of the sale after the mortgage debt has been paid in full; or(b) the balance of the grant, whichever is the less, in full satisfaction of the liability of the owner of the property.
- To approve applications for the modification or release of covenants imposed following the sale of properties (including land) under the Housing powers, in consultation with the Assets and Property Assistant Director and Estates and Facilities (City Services).
- To compensate tenants for improvements under the provisions of the Housing Act 1985
- In accordance with the policies determined by the Council, to approve the payment of removal expenses incurred as a consequence of any order

made by or on behalf of the Council under the Housing Acts or in respect of any other removal at the instigation of the Council.

- To select applicants for shared ownership schemes; to set the terms, including price and rent, on which shared ownership leases are granted and surrendered; and to exercise general powers of management, regulation and control in respect of such schemes, including the power to forfeit leases and take other measures appropriate to enforce the terms of leases.
- To approve or refuse assignments of shared ownership leases.
- To nominate potential purchases of shared ownership houses directly to existing leaseholders in order to avoid having to repurchase such houses.
- To review annually the charges for the provision of “dropped kerbs” for properties on the basis of recovering costs within ten years.
- To approve the introduction of wheel clamping schemes in residents parking areas and to appoint security firms for the purpose.
- To increase the penalty in connection with wheel clamping schemes in residents parking areas in line with increases in inflation and VAT.
- Council new build-estates management strategy (following consultation with the Executive Councillor for Housing, Chair and Spokes) to agree the estate management structure on individual schemes where new Council Housing is being provided together with market housing.
- Shared Ownership Scheme – authority to develop a business case for each property which comes up for resale, and to assess – according to a set of agreed criteria – whether to:
 - a. Buy back and sell a share to another applicant, or
 - b. Buy back to use as rented stock, or
 - c. Buy back and sell the whole property on the open market, or
 - d. Advise the seller to sell their share on the open market.
- Approve the freehold or leasehold disposal of up to 100 square metres of land without any significant buildings (which is within the Housing Revenue Account), and the terms of disposal, subject to consultation with Ward Councillors
- In consultation with the Chief Financial Officer, Assets and Property Assistant Director and the Ex Cllr, purchase of vacant properties for the HRA, subject to availability of resource (inc right to buy receipts) for this purpose and provided that the acquisition meets the criteria set out in any acquisition policy set by the Executive Cllr.
- The Council's powers relating to Housing Management and Anti-Social Behaviour as contained in the Anti-Social Behaviour Act 2003. The Council's powers and functions relating to anti-social behaviour as contained in the Anti-Social Behaviour, Crime and Policing Act 2014 with the exception of Public Spaces Protection Orders and approval of the Community Trigger Threshold and procedure.

- The Council's powers relating to Closure Notices and Closure Orders under Part 4 of the Anti-Social Behaviour Crime and Policing Act 2014 including issuing notices for periods not exceeding 24 hours, subject to the Chief Executive (or a person designated by her) having power to issue notices for periods up to 48 hours. Note: The Anti-Social Behaviour, Crime and Policing Act gives power to the Chief Executive (or a person designated by her) to issue notices for periods up to 48 hours. The Chief Executive will decide which officers she will designate.
- The Council's powers and functions relating to anti-social behaviour as contained in the Anti-Social Behaviour, Crime and Policing Act 2014 with the exception of Public Spaces Protection Orders and approval of the Community Trigger Threshold and procedure.
- The Council's powers relating to Closure Notices and Closure Orders under Part 4 of the Anti-Social Behaviour Crime and Policing Act 2014 including issuing notices for periods not exceeding 24 hours, subject to the Chief Executive (or a person designated by him/her) having power to issue notices for periods up to 48 hours. Note: The Anti-Social Behaviour, Crime and Policing Act gives power to the Chief Executive (or a person designated by him/her) to issue notices for periods up to 48 hours. The Chief Executive will decide which officers he/she will designate.
- Injunctions under Part 1 of the Anti-Social Behaviour, Crime and Policing Act 2014 including the decision about whether to publicise an injunction subject to notifying the Leader, and the Chair and Spokespersons of the Strategy and Resources Scrutiny Committee when publicity has been authorised. Criminal Behaviour Orders (CBOs) under Part 2 of the Anti-Social Behaviour, Crime and Policing Act 2014 including the decision about whether to publicise a CBO except when an order prohibiting publication has been made under section 39 of the Children and Young Persons Act 1933, subject to notifying the Leader and the chair and Spokespersons of the strategy and Resources Scrutiny Committee when publicity has been authorised.
- To authorise the issue and enforcement of Community Protection Notices under Part 4 of the Anti-Social Behaviour, Crime and Policing Act 2014 Note: The delegation of this power to the Director of the Environment and Director of Customer and Community Services will enable the Directors to delegate the issue of Community Protection Notices to officers within their departments as they consider appropriate to enable enforcement to be carried out effectively

5.6 City Services Group

City Services Director

Group Delegations: Executive Functions

- The carrying out of housing repairs and maintenance
- To approve tenant applications for alterations in accordance with tenancy agreements
- Management and control of the General Market
- Powers relating to the control and operation of **street trading** except for decisions on the allocation of new or vacant pitches where more than one applicant has applied for a pitch and decisions on renewal applications where 5.2.6 of the street trading policy applies (copied below).

“5.2.6 Where a renewal application has been made and there is evidence of non-compliance with the Council’s “criteria for assessment” or where there have been substantiated complaints or enforcement issues or fees have not been paid on time, then the application will be referred to the Licensing Sub-Committee.”

- Trees
- Public realm enforcement
- Street Cleaning and Public Conveniences
- Management of allotments, including selection of tenants
- Management of nature reserves, commons, parks, open spaces and amenity areas, including:
 - granting and refusing applications for the use of those areas-
 - functions relating to the grazing of stock
- Traffic Management and matters relating to the use, control and regulation of public highways.
- Highway maintenance, Footway maintenance, Cycleways, Street Lighting, Bus shelters, street name plates, cycle racks and street furniture
- Management and maintenance of all public off-street car parking
- ShopMobility
- Burials and Cremation Service
- Management of fleet servicesManagement of the council’s central procurement and development of the procurement strategy

Specific Delegations: Executive and Regulatory Functions

- To waive charges for the use of commons and Public Open Spaces for approved events.

- Approval of mooring agreements, angling rights and issue of licences for recreational purposes on riparian land in consultation with the Assets and Property Assistant Director where appropriate.
- To impound stock or instruct the Head of Legal Practice to institute legal action or proceedings in cases of illegal grazing.
- To instruct the Head of Legal Practice to initiate legal action or proceedings against unauthorised encampments on public open space
- To act under all the powers available to the Council to secure the construction and adoption of new roads, paths and verges to a satisfactory standard.
- To carry out the decisions of the Cambridge Environment and Transport Joint Area Committee, subject to consultation with the Executive Councillor and the Spokesperson(s) of the Scrutiny Committee on matters requiring the allocation of City Council budgets, and not contrary to the policies or budgets of the Council.

Head of Shared Joint Waste Service

- **Service area delegated by the Executive**
- Waste Recycling, Industrial, Commercial, Domestic Waste and Refuse Collection insofar as the authority's statutory responsibilities apply and which are not covered under the operation of the joint waste service with South Cambridgeshire District Council

Assets and Property Assistant Director

Group Delegations: Executive Functions

- Management of the Council's office, industrial and commercial premises, including the approval of new and renewed leases
- Management of the general property holdings of the Council (including the approval of new and renewed leases):
 - With the exception of the disposal of the freehold interest (or the granting of a lease of over 30 years) of any land exceeding 100 square metres or any property, subject to consultation with Ward Councillors.
 - Subject to the provisions of the Policy for Property Holdings approved by the Executive Councillor.

- Excluding property falling within the Housing Revenue Account
- Implementation of Right to Buy legislation
- Home Improvement Agency
- Home Aid Agency
- Renovation Grants
- To carry out adaptations to Council dwellings to meet the needs of disabled/elderly tenants, within the policies and budgets of the Council up to a financial limit of £45,000 and above that limit, following consultation with the Executive Councillor for Housing and the Spokesperson(s) of the Scrutiny Committee
- To bring forward and implement or defer schemes within the Housing Programme of Work, provided that:
- the total expenditure included in the Housing Programme of Work is maintained within the total for housing schemes in the Council's MRA allocation and any previously approved Direct Revenue Funding and
- any schemes brought forward have received the prior approval of the Executive Councillor for Housing.

Specific delegations by the Executive

- To authorise the giving of consent by the Council as mortgagee in respect of minor routine matters not affecting the Council's security under the mortgage.
- To respond to any purchase notice served on the Council under the Town and Country Planning Act 1990 if a decision is required before the next normal meeting of the Strategy and Resources Scrutiny Committee, subject to consultation with the Executive Councillor and Spokesperson(s)

In consultation with the **Strategic Director**, to approve and complete minor deeds of rectification or exchange.

5.7 Joint Director of Planning in respect of planning and development control

Service area delegations

- Planning Service
- Building Control (3C service)
- Dangerous Buildings, structures and excavations
- Street Naming
- Regulatory functions under the Buildings Act and other legislation concerned with safety, sanitation, health and structural condition of buildings.

Specific area delegation by the Executive

- To approve grants from the Historic Buildings Fund and to approve Access Grants up to the value of £5,000
- To operate and negotiate building control fees as necessary (recording the fees agreed) in response to the dictates of the market and other relevant circumstances in adjusting fee levels on major developments that are likely to be subject to particular competition from private Approved Inspectors as long as overall budget targets are met

Specific regulatory power delegated

- To act as the proper officer under Section 191 of the Local Government Act 1972 with respect to ordnance survey.

Delegated by Planning Committee/ Executive

A1 To determine, and to make decisions in connection with the determination of, all forms of planning and other applications, and all forms of consent and other notifications (as set out in the schedule below) submitted under the Town and Country Planning Act 1990 (as amended by the Planning and Compulsory Purchase Act 2004 and the Planning Act 2008) and the Planning (Listed Buildings and Conservation areas) Act 1990 **except** in any of the following circumstances:

- The application is for 'Major'¹ development (see note for definition of 'Major' at end of A1) where:
 - There are third party representations on planning grounds that are contrary to the officer recommendation for approval or refusal.
- The application is advertised as a formal departure from the Development Plan policy and where the officer recommendation is for approval.
- The application is for development of between 1-9 dwellings, where there are third party representations on planning grounds that are contrary to the officer recommendation and that cannot be resolved by planning condition.
- The application is for development involving a change of use where there are third party representations on planning grounds that are contrary to the officer recommendation and that cannot be resolved by planning condition.
- The application involves the City Council as applicant or landowner and the development is not of a minor nature.
- The application is for the demolition of a listed building or a Building of Local Interest.
- The application is submitted by a Member or officer of the City Council.
- The application is for a 'non-material' change/amendment in relation to a development that was previously approved by Planning Committee or an Area Committee, and the Chair, Vice-Chair and Spokesperson of that Committee object to the exercise of the delegated power within 14 days of notification.

- The application is one where, within 21 days of the date of publication of the weekly list, or within 14 days of receipt of any subsequent significant amendment to the still current proposal, any Member (including County Council Members representing City Wards) requests in writing (including e-mail sent in accordance with the Council's guidelines), that the application should be determined by Committee, stating the planning grounds on which the request is based.
- The application requires a Planning Obligation (or any subsequent amendment thereof) containing terms that are not in accordance with, or are additional to, those required by the Council's Planning Obligation Strategy.
- The application is one that in the opinion of officers should be determined by Committee because of special planning policy or other considerations.

Note: ¹ Major development comprises:

- ❑ 10 or more dwellings, or a site area of 0.5 ha. or more where the number of dwellings is not shown;
- ❑ Other developments where the floor space to be built is 1000 square metres (gross) or more, or where the site area is 0.5 ha. or more in size.

A2. To serve Requisitions for Information, Planning Contravention Notices, Breach of Condition Notices, Notices of Intended Entry, Section 215 Notices, and Discontinuance Notices for advertisements (subject to prior consultation with the Head of Legal and Democratic Services).

A3. To instruct the Head of Legal Practice to commence prosecution proceedings for the display of illegal advertisements (including fly posting) and for non-compliance with any formal notices issued.

A4. To instruct the Head of Legal Practice to serve enforcement notices under S172 of the Town and Country Planning Act 1990 to remedy a breach of planning control following the refusal of retrospective planning permission.

A5. To instruct the Head of Legal Practice to serve Listed Building Enforcement Notices under S38 of the Planning (Listed Buildings and Conservation Areas) Act 1990.

A6. To instruct the Head of Legal Practice to serve notices requiring urgent works to unoccupied Listed Buildings under S54 of the Planning (Listed Buildings and Conservation Areas) Act 1990.

A7. To decide whether to serve a Remedial Notice under Part 8 of the Anti-Social Behaviour Act 2003 where there are no third party representations that are contrary to the officer recommendation (subject to prior consultation with the Head of Legal and Democratic Services) and to instruct the Head of Legal Practice to commence prosecution proceedings for non-compliance with a Remedial Notice or to carry out works in default.

A8. To make representations as a 'responsible authority' on applications for public entertainment licenses under the Licensing Act 2003.

B1. To determine all applications for works to trees under the Town and Country Planning Act 1990, and for works to hedgerows under the Environment Act 1995, **except** in any of the following circumstances:

- The application is one where there are third party representations on amenity grounds that are contrary to the officer recommendation and that cannot be resolved.

- The application is one where, within 14 days of being notified, any Member (including County Council Members representing City Wards) requests in writing (including e-mail sent in accordance with the Council's guidelines), that the application should be determined by Committee, stating the grounds on which the request is based.

B2. To serve, and unless objections are received, confirm Tree Preservation Orders and Hedgerow Replacement Notices.

B3. To instruct the Head of Legal Practice to take enforcement action or instigate proceedings under part (viii) of the Town and Country Planning Act 1990 relating to violations against protected trees, and under S97 of the Environment Act 1995 relating to violations against protected hedgerows.

Note: Notwithstanding the provisions contained within this Scheme of Delegation, officers will use their discretion and judgment to decide whether to refer any matter contained within this Scheme to Committee for determination, which in their view raises contentious, sensitive or significant policy issues, or where it would be otherwise beneficial for the decision to be made by Members.

Schedule referred to in Delegation A1 above

Applications and other forms of consent/notification referred to in Delegation A1 include:

- Outline and full planning permission and any subsequent applications for post-decision 'non-material' changes/amendments.
- Reserved matters following outline planning permission and any subsequent applications for post-decision 'non-material' changes/amendments.
- Renewals of planning permission and any subsequent applications for post-decision 'non-material' changes/amendments.
- Removal/variation of planning conditions.
- Discharge of conditions.
- Agreeing the terms of Planning Obligations under S106 of the Town and Country Planning Act 1990.
- Advertisement Consent.
- Lawful Development Certificates.
- County Council Regulation 3 applications.
- Prior notifications and approvals under a Development Order.
- Goods Vehicle Operating Licences.
- Listed Building Consent.
- Conservation Area Consent.
- Consultations from neighbouring authorities.
- Screening and scoping opinions under the Town and Country Planning (Environmental Impact Assessment) (England and Wales) Regulations 1999, or any subsequent amendment or successors to those Regulations.
- Screening and scoping opinions under the Conservation (Natural Habitats, etc) Regulations 1994 or any subsequent amendments or successors to those Regulations

- Screening and scoping opinions under the Environmental Impact Assessment (Uncultivated Land and Semi-natural Areas) Regulations 2001 or any subsequent amendments or successors to those Regulations

Planning enforcement:

Delegation to Shared Director of Planning and Economic Development (in consultation with Head of Legal Practice and Chair/Vice Chair/Spokes of Planning Committee):

A To take direct action or works in default as required in relation to Section 178 (Non Compliance with an Enforcement Notice) and Section 219 (Non Compliance with a Section 215 Notice) of Town and Country Planning Act 1990 (as amended) and to recover from the person who is then the owner of the land any expenses reasonably incurred by the Council in undertaking this work under Regulation 14 of the Town and Country Planning General Regulations 1992

B For commencement of prosecution following non-compliance with an Enforcement Notice under Section 179 or Planning Contravention Notice under Section 171D of the Town and Country Planning Act 1990 (as amended)

C To seek an injunction to restrain a breach of planning control under Section 187B of the Town and Country Planning Act 1990 (as amended)

D To make an application for a Confiscation Order under the Proceeds of Crime Act 2002 (as amended)

Delegation to Shared Director of Planning and Economic Development, the Enforcement and Monitoring Officer, the Delivery Manager (Development Management) and/or the Delivery Manager (Strategic Sites)

Subject to a valid request for 'call in' to Planning Committee, To issue and serve Enforcement Notices under Sections 172 and 215 clearance of untidy land and Listed Building Enforcement Notices under Section 38 Town and Country Planning (Listed Buildings and Conservation Areas) Act 1990 of the Town and Country Planning Act 1990 (as amended) after consultation with the Head of Legal Practice. Authority to include signing, service, varying or withdrawing Enforcement Notices.

To issue and serve Temporary Stop Notices under Sections 171E to 171H and Stop Notices under Section 183 of the Town and Country Planning Act 1990 (as amended) and associated Enforcement Notices after consultation with the Head of Legal Practice. Authority to include signing, service, varying or withdrawing Temporary Stop Notices and Stop Notices.

Delegation to the Enforcement and Monitoring Officer, the Delivery Manager (Development Management) and/or the Delivery Manager (Strategic Sites)

All other enforcement related tasks, investigations, operational decisions, investigations and service of notices relating to development, trees and

hedges, the historic environment, advertisements, and hazardous substances, all under the relevant legislation and to close cases where it is not expedient to pursue enforcement action.

In consultation with the Executive Councillor, scrutiny committee chair and spokes make Article 4 Directions in respect of public houses and BLI's (Local Heritage Assets) where evidence suggests significant harm is possible through the exercise of permitted development rights.

Scheme of Delegation as agreed by the Joint Development Control Committee on 21 August 2013:

The following powers are delegated to each chief planning officer (or their equivalent) within each of the three local authorities represented on the Committee, in respect of planning and development control matters which would, in the absence of a joint committee, fall for determination by their employing authority. The chief planning officers may authorise any other officers within their relevant participating Councils to exercise these powers on his/her behalf. Any officer so authorised may in turn delegate further. Such delegations need not be evidenced in writing.

1. To determine, and to make decisions in connection with the determination of, all forms of planning and other applications, and all forms of consent and other notifications (as set out in the attached schedule) submitted under the Town and Country Planning Act 1990 (as amended by the Planning and Compulsory Purchase Act 2004) and the Planning (Listed Buildings and Conservation areas) Act 1990 within the terms of reference of the Joint Development Control Committee except in any of the following circumstances:

a) Where the application is for Outline or Full Permission or is a reserved matters application in respect of:

1. The provision of residential units where:
 - (a) the number of residential units to be provided is 100 or more.
2. The provision of a non-residential building or buildings where the floor space to be created by the development is 1,000 square metres or more or is for non-residential development to be carried out on a site having an area of 1 hectare or more;
3. Development including the provision of primary roads, open space or other site-wide infrastructure that fulfills a strategic purpose;
4. Strategic waste development;
5. Regulation 3 development for all new facilities.

b) Where:

- There are any parish council representations that are contrary to the officer recommendation for approval or;

- There are other third party representations on planning grounds that are contrary to the officer recommendation for approval or refusal and that cannot be addressed by conditions as applicable or;

c) The application is advertised as a formal departure from the Development Plan and where the officer recommendation is for approval.

d) The application is submitted by a Member or Chief Officer or planning officer of any member of the Councils.

e) The application is one where, within 21 days of being notified of the application or within 14 days of receipt of any subsequent material amendment to the proposal, any Member of the City Council or of the District Council or any member of the County Council representing a ward within the City of Cambridge or South Cambridgeshire requests in writing (including e-mail), that the application should be determined by Committee, stating the planning grounds on which the request is based.

f) The application is one that officers consider should be determined by Committee because of special planning policy or other considerations.

g) The application is for a “non-material” change/amendment in relation to a development that was previously approved by the Joint Committee and either i) the elements to be changed were subject to specific conditions or ii) negotiation in response to objections raised to the original approval, and in both cases where the Chair, Vice-Chair and Spokespersons of the Committee object to the exercise of the delegated power within 14 days of notification.

2. In respect of or arising out of Major developments (as defined in the Committee’s terms of reference) exercise the Committee’s planning enforcement powers (apart from serving enforcement notices under S 171) (subject to prior consultation with the relevant Council’s Chief Legal Officer) and to instruct the relevant Council’s Chief Legal Officer to commence legal proceedings relating to planning enforcement other than commencing prosecutions provided that any action taken is reported to Committee thereafter.

3. To act on behalf of the Committee (after consultation, if practicable with the Chair of the Committee and the Chief Planning Officers of the three Councils) in cases of urgency or emergency. Any such action is to be reported as soon as possible to the Committee.

Note: Notwithstanding the provisions contained within this Scheme of Delegation, officers will use their discretion and judgment to decide whether to refer any matter contained within this Scheme to Committee for determination, which in their view raises contentious, sensitive or significant policy issues, or where it would be otherwise beneficial for the decision to be made by Members.

Schedule referred to in Delegation 1 above

Applications and other forms of consent/notification referred to in Delegation A1 include:

- a. Outline and full planning permission and any subsequent pre- and post-decision amendments.
- b. Reserved matters following outline planning permission and any pre- and post decision amendments.
- c. Renewals of planning permission and any pre- and post-decision amendments.
- d. Removal/variation of planning conditions.
- e. Discharge of conditions.
- f. Advertisement consent.
- g. Lawful Development Certificates.
- h. Regulation 3 applications.
- i. Settling the terms of planning agreements under section 106, Town and Country Planning Act 1990 and other legislation in accordance with the terms of any resolution or decision to grant planning consent.
- j. Listed Building Consent.
- k. Conservation Area Consent.
- l. Screening and scoping opinions under the Town and Country Planning (Environmental Impact Assessment) (England and Wales) Regulations 2011, or any subsequent amendment to those Regulations.
- m. Entering into and Signing of Planning Performance Agreements.

Authority for providing responses on behalf of the City Council to the stages of the statutory process [listed in Para 4.20 and 4.21 for the infrastructure proposals listed in Paras 4.4. and 4.12 of the **Officers report 4.10.22**] copied below:

Nationally Significant Infrastructure Projects (NSIP) process

- Registration of the Council as “interested party.”
- Responding to any consultation on EIA screening/scoping on behalf of Cambridge City Council
- Attendance at pre-examination preliminary meeting and agreement of procedures and timetable for examination on behalf of Cambridge City Council.
- Instruction of witnesses and legal advisors and approval of all representations and agreements (e.g. Statement of Common Ground, conditions etc) through the Examination Process on behalf of Cambridge City Council.

TWA process

- Agreement of response to EIA consultation on behalf of Cambridge City Council.
- Agreement at pre-examination process of procedures for examination, timetable etc on behalf of Cambridge City Council.
- Instruction of Witnesses and legal advisor and approval of all submissions including proofs of evidence, statement of common ground on behalf of Cambridge City Council.
- Agreement on conditions and scope of post decision submissions/controls subject to LPA control on behalf of Cambridge City Council.

The following projects are known/believed to be planned to follow the NSIP route:

- Cambridge Water Treatment Works relocation (to be submitted 2022/3)
- E-W Rail (Submission due TBC)

The Following infrastructure projects currently expected to progress via the Transport and Works Act 1992 (TWA) route:

- Cambourne to Cambridge Rapid Transport Route (C2C) Public transport corridor project
- Cambridge Southeast Transport Route (CSET) Public transport corridor project
- Cambridge Eastern Access public transport corridor
- Waterbeach to Cambridge – public transport corridor
- Greater Greenways Project (various routes)

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