

Audit and Standards Committee

Thursday 16 February 2023 at 5.00 pm

Town Hall, Sheffield, S1 2HH

The Press and Public are Welcome to Attend

Membership

Councillors Colin Ross (Chair), Ben Curran (Deputy Chair), Angela Argenzio, Simon Clement-Jones, Tom Hunt, Kevin Oxley and Garry Weatherall.

Independent Co-opted Members

Alison Howard.

PUBLIC ACCESS TO THE MEETING

The Audit and Standards Committee oversees and assesses the Council's risk management, control and corporate governance arrangements and advises the Council on the adequacy and effectiveness of these arrangements. The Committee has delegated powers to approve the Council's Statement of Accounts and consider the Annual Letter from the External Auditor.

The Committee is also responsible for promoting high standards of conduct by Councillors and co-opted members.

A copy of the agenda and reports is available on the Council's website at <http://democracy.sheffield.gov.uk>. You can also see the reports to be discussed at the meeting if you call at the First Point Reception, Town Hall, Pinstone Street entrance. The Reception is open between 9.00 am and 5.00 pm, Monday to Thursday and between 9.00 am and 4.45 pm. on Friday. You may not be allowed to see some reports because they contain confidential information.

Recording is allowed at meetings of the Committee under the direction of the Chair of the meeting. Please see the website or contact Democratic Services for details of the Council's protocol on audio/visual recording and photography at council meetings.

If you require any further information please contact Sarah Cottam in Democratic Services on 0114 273 5033 or email sarah.cottam@sheffield.gov.uk.

FACILITIES

There are public toilets available, with wheelchair access, on the ground floor of the Town Hall. Induction loop facilities are available in meeting rooms.

Access for people with mobility difficulties can be obtained through the ramp on the side to the main Town Hall entrance.

**AUDIT AND STANDARDS COMMITTEE AGENDA
16 FEBRUARY 2023**

Order of Business

- 1. Welcome and Housekeeping Arrangements**
- 2. Apologies for Absence**
- 3. Exclusion of the Press and Public**
To identify items where resolutions may be moved to exclude the press and public.
- 4. Declarations of Interest** (Pages 5 - 8)
Members to declare any interests they have in the business to be considered at the meeting.
- 5. Minutes of Previous Meeting** (Pages 9 - 14)
To approve the minutes of the meeting of the Committee held on 19 January 2023
- 6. External Audit Update Report** (Pages 15 - 28)
Report of the External Auditor, Ernst & Young
- 7. Annual Standards Report** (Pages 29 - 42)
Report of the Interim Director Legal and Governance
- 8. Review of Members' Code of Conduct and Complaints Procedure** (Pages 43 - 86)
Report of the Interim Director Legal and Governance
- 9. Findings of the recommendations on the Annual Complaints and Ombudsman Report from 17 November 2022** (To Follow)
- 10. Housing Management System - Audit Update** (To Follow)
Report of the Interim Director Legal and Governance
- 11. Work Programme** (Pages 87 - 96)
Report of the Interim Director of Legal and Governance.
- 12. Dates of Future Meetings**
To note that the date of the next meeting of the Committee will be held at 5.00 p.m. on 9 March 2023

This page is intentionally left blank

ADVICE TO MEMBERS ON DECLARING INTERESTS AT MEETINGS

If you are present at a meeting of the Council, of its Policy Committees, or of any committee, sub-committee, joint committee, or joint sub-committee of the authority, and you have a **Disclosable Pecuniary Interest** (DPI) relating to any business that will be considered at the meeting, you must not:

- participate in any discussion of the business at the meeting, or if you become aware of your Disclosable Pecuniary Interest during the meeting, participate further in any discussion of the business, or
- participate in any vote or further vote taken on the matter at the meeting.

These prohibitions apply to any form of participation, including speaking as a member of the public.

You **must**:

- leave the room (in accordance with the Members' Code of Conduct)
- make a verbal declaration of the existence and nature of any DPI at any meeting at which you are present at which an item of business which affects or relates to the subject matter of that interest is under consideration, at or before the consideration of the item of business or as soon as the interest becomes apparent.
- declare it to the meeting and notify the Council's Monitoring Officer within 28 days, if the DPI is not already registered.

If you have any of the following pecuniary interests, they are your **disclosable pecuniary interests** under the new national rules. You have a pecuniary interest if you, or your spouse or civil partner, have a pecuniary interest.

- Any employment, office, trade, profession or vocation carried on for profit or gain, which you, or your spouse or civil partner undertakes.
- Any payment or provision of any other financial benefit (other than from your council or authority) made or provided within the relevant period* in respect of any expenses incurred by you in carrying out duties as a member, or towards your election expenses. This includes any payment or financial benefit from a trade union within the meaning of the Trade Union and Labour Relations (Consolidation) Act 1992.

*The relevant period is the 12 months ending on the day when you tell the Monitoring Officer about your disclosable pecuniary interests.

- Any contract which is made between you, or your spouse or your civil partner (or a body in which you, or your spouse or your civil partner, has a beneficial interest) and your council or authority –
 - under which goods or services are to be provided or works are to be executed; and
 - which has not been fully discharged.

- Any beneficial interest in land which you, or your spouse or your civil partner, have and which is within the area of your council or authority.
- Any licence (alone or jointly with others) which you, or your spouse or your civil partner, holds to occupy land in the area of your council or authority for a month or longer.
- Any tenancy where (to your knowledge) –
 - the landlord is your council or authority; and
 - the tenant is a body in which you, or your spouse or your civil partner, has a beneficial interest.
- Any beneficial interest which you, or your spouse or your civil partner has in securities of a body where -
 - (a) that body (to your knowledge) has a place of business or land in the area of your council or authority; and
 - (b) either -
 - the total nominal value of the securities exceeds £25,000 or one hundredth of the total issued share capital of that body; or
 - if the share capital of that body is of more than one class, the total nominal value of the shares of any one class in which you, or your spouse or your civil partner, has a beneficial interest exceeds one hundredth of the total issued share capital of that class.

If you attend a meeting at which any item of business is to be considered and you are aware that you have a **personal interest** in the matter which does not amount to a DPI, you must make verbal declaration of the existence and nature of that interest at or before the consideration of the item of business or as soon as the interest becomes apparent. You should leave the room if your continued presence is incompatible with the 7 Principles of Public Life (selflessness; integrity; objectivity; accountability; openness; honesty; and leadership).

You have a personal interest where –

- a decision in relation to that business might reasonably be regarded as affecting the well-being or financial standing (including interests in land and easements over land) of you or a member of your family or a person or an organisation with whom you have a close association to a greater extent than it would affect the majority of the Council Tax payers, ratepayers or inhabitants of the ward or electoral area for which you have been elected or otherwise of the Authority's administrative area, or
- it relates to or is likely to affect any of the interests that are defined as DPIs but are in respect of a member of your family (other than a partner) or a person with whom you have a close association.

Guidance on declarations of interest, incorporating regulations published by the Government in relation to Disclosable Pecuniary Interests, has been circulated to you previously.

You should identify any potential interest you may have relating to business to be considered at the meeting. This will help you and anyone that you ask for advice to fully consider all the circumstances before deciding what action you should take.

In certain circumstances the Council may grant a **dispensation** to permit a Member to take part in the business of the Authority even if the member has a Disclosable Pecuniary Interest relating to that business.

To obtain a dispensation, you must write to the Monitoring Officer at least 48 hours before the meeting in question, explaining why a dispensation is sought and desirable, and specifying the period of time for which it is sought. The Monitoring Officer may consult with the Independent Person or the Council's Standards Committee in relation to a request for dispensation.

Further advice can be obtained from David Hollis, Interim Director of Legal and Governance by emailing david.hollis@sheffield.gov.uk.

This page is intentionally left blank

Audit and Standards Committee

Meeting held 19 January 2023

PRESENT: Councillors Colin Ross (Chair), Angela Argenzio, Simon Clement-Jones, Tom Hunt, Kevin Oxley and Alison Howard (Co-opted Independent Member)

1. APOLOGIES FOR ABSENCE

1.1 An apology for absence was received from Councillors Ben Curran and Garry Weatherall.

2. EXCLUSION OF THE PRESS AND PUBLIC

2.1 The Chair stated that the report at agenda item 10 of the agenda (Item 9 in these minutes) were not available to the public and press because they contained exempt information described in Paragraph 3 of Part 1 of Schedule 12A of the Local Government Act 1972 (as amended) relating to the financial or business affairs of any particular person. Accordingly, the public and press would be excluded from the meeting during consideration of that item of business. This item would be considered last on the agenda.

3. DECLARATIONS OF INTEREST

3.1 There were no declarations of interest.

4. MINUTES OF PREVIOUS MEETING

4.1 The minutes of the meetings held on 17 November, 2022 were agreed as an accurate record.

5. PROGRESS IN HIGH OPINION REPORTS

5.1 The Committee considered a report of the Interim Director of Finance and Commercial Services.

5.2 The Senior Finance Manager of Internal Audit, Linda Hunter explained that the report provided an update on position on implementation of recommendations contained in audit reports issued with a no assurance opinion or limited assurance with high organisational impact assessment.

5.3 The Senior Finance Manager mentioned that the Audit & Standards Committee received this report every 6 months for an update. The report was last presented in June 2022 and since then, 4 new reports had been added to the tracker.

5.4 The report highlighted a total of 30 recommendations that Internal Audit was

tracking, in which 17 of them had been implemented (57%) and 13 recommendations were still ongoing.

- 5.5 The Senior Finance Manager confirmed there were no critical recommendations now as they had all been actioned although there were still 3 red rated actions that remained. It was added that one of those red rated actions (Direct Payments audit) had now been actioned. The Direct Payments audit recommendations have now been fully actioned and can be removed from the tracker.
- 5.6 This report was presented at the Performance and Delivery Board in November 2022 and the responses from that board can be found on page 18 of agenda.
- 5.7 A Member of the Committee asked a question and following response were provided: -
- 5.8 The Senior Finance Manager agreed to follow up whether the Freedom of Information / Subject Access Request report had been circulated to Members of the Committee in December 2022. It was agreed that the report would be re-circulated to the Committee.
- 5.9 **RESOLVED:** That **(1)** the committee notes the content of the report; and **(2)** that the Freedom of Information / Subject Access Request report be circulated to the Committee.

6. CODE OF CORPORATE GOVERNANCE

- 6.1 The Committee considered a report of the Interim Director of Legal and Governance.
- 6.2 The Interim Director of Legal and Governance, David Hollis informed the Committee that the Code of Corporate Governance was not a statutory requirement although under the CIPFA (Chartered Institute of Public Finance and Accountancy) framework, which was issues in 2016, recommended that all local authorities had one.
- 6.3 The Code of Corporate Governance was a document that drew together all the elements that this local authority has in place and evidence how the Council is meeting the principles that are outlined in the framework document issued by CIPFA.
- 6.4 It was mentioned that the Code of Corporate Governance was last approved in October 2020. Since then, the Council had transitioned to a Committee System therefore the code had been updated to reflect that. The code had also been updated to reflect the Council's values and the Future Sheffield Programme.
- 6.5 Members of the Committee asked questions and the following responses

were provided: -

- 6.6 The Interim Director of Legal and Governance confirmed that the behaviours and actions demonstrating good governance reflected the behaviours identified at each principle. The evidence column demonstrated how the Council were delivering these actions.
- 6.7 Following a question from Independent Person, Karen Widdowson. The Interim Director of Legal and Governance confirmed the Council's Constitution was under constant review and would undergo changes where necessary. It was added that the Constitution had just undertaken a thorough review, following the Council's transition to a Committee System.
- 6.8 Following a suggestion from Independent Person, Karen Widdowson. The Committee agreed that 'low levels of member complaints' be included into the evidence column in principle A of the Code of Corporate Governance.
- 6.9 Following a question from Independent Co-opted Member, Alison Howard. The Senior Finance Manager, Internal Audit agreed to check whether external audit did a review of the Council's Code of Corporate Governance.

It was suggested that a review of the Council's Code of Corporate Governance could form part of the peer review that takes place between different local authorities.

- 6.10 The Interim Director of Legal and Governance confirmed that a further review of the Code of Corporate Governance will be carried out again, once the 6-month review of new governance arrangements had finished. He added that an annual review of the code will be scheduled.
- 6.11 Following a suggestion from a Member of the Committee. The Committee agreed to include reference to the relationship between the Council and the South Yorkshire Mayoral Combines Authority at principle C of the Code of Corporate Governance.
- 6.12 The Interim Director of Legal and Governance explained that as this code was not part of the constitution, it did not go to Full Council for approval. The code was presented to the Audit & Standards Committee for approval/changes along with it being within their remit to have oversight on the production of this code.
- 6.13 **RESOLVED:** That **(1)** the Committee approves the code of corporate governance, subject to the additions mentioned at 6.8 and 6.11 of these minutes; and **(2)** the Senior Finance Manager to check whether external audit did a review of the code of corporate governance.

7. INFORMATION MANAGEMENT ANNUAL REPORT

- 7.1 The Committee considered a report of the Interim Director of Legal and

Governance.

- 7.2 The Senior Information Management Officer and Data Protection Officer, Sarah Green, explained that the report had been presented to give an overview of the information governance arrangements and performance at the Council for the last financial year. It was added that the pandemic had caused huge disruption to Council services during that time.
- 7.3 In 2021/22, the Council handled 446 Subject Access Requests (SAR) and answered 228 in time. The overall SAR performance figure for 2021/22 was 51.1%.
- 7.4 The Information Commissioner's Office (ICO) had contacted the Council on 15 separate occasions arising from complaints by data subjects concerning SARs in 2021/22. The majority of the cases concerned situations where individuals complained to the ICO that they were not provided with the information to which they were entitled, within the statutory timeframe.
- 7.5 In 2021/22 the Council received 1691 Freedom of Information (FOI) and Environmental Information (EIR) requests and answered 75.9% in time. The compliance rate had improved from the previous year and this was an ongoing trend.
- 7.6 The ICO had contacted the Council on 17 separate concerning FOI and EIR requests in 2021/22. Of these cases, 13 were in relation to late information requests.
- 7.7 In 2021/22, 324 incidents were logged through the Council's information security incident process. 108 of these incidents were classed as personal data breaches. Most of these breaches involved customer personal data, and were caused by human error with emails or post being delivered to the wrong person. Of these breaches, 6 were considered to meet the risk threshold and were reported to the ICO.
- 7.8 The Senior Information Management Officer and Data Protection Officer, informed the Committee that the Council's GDPR and Information security training was compulsory for all Council employees, and that this training was completed on an annual basis. In 2021/22 91.3% of Council employees completed their training.
- 7.9 Members of the Committee asked questions and the following responses were provided: -
- 7.10 The Senior Information Management Officer and Data Protection Officer believed the Council had a robust process for dealing with lost or stolen hardware. She explained that if a piece of hardware was either lost or stolen, then initially it would be reported internally through a ticketing system. It would then go to the Council's information management system and IT where they could immediately shut down that piece of equipment. Information Management Officers would also ask for confirmation that stolen

hardware had been reported to the Police and ask for the incident number.

- 7.11 The Senior Information Management Officer and Data Protection Officer, explained that the Council reported to the ICO based on a risk assessment. If a breach was considered of high impact, then the ICO would be contacted. If the ICO contacted the Council about an incident, the organisation would investigate that incident and provide a full report to the ICO.
- 7.12 The Senior Information Management Officer and Data Protection Officer recognised that whilst the Council published certain information on its website and open data sites, there was work taking place to publish even more and stated that the Council was committed to open data, to support its transparency agenda. It was added that the Council would look to publish more data, following the pandemic, for the Council's customers to view.
- 7.13 The Senior Information Management Officer and Data Protection Officer informed the Committee that this year's compliance rates were good and heading the right direction. Processes were in place to get compliance back up the excellent compliance expected of the Council.
- 7.14 The Senior Information Management Officer and Data Protection Officer explained that it was the responsibility of every Officer to respond to requests for information from FOI's and SAR's.
- 7.15 The Senior Information Management Officer and Data Protection Officer mentioned that the Council was in a similar position to many authorities and that the pandemic and working from home had been challenging and had affected many authorities.
- 7.16 **RESOLVED:** That the Committee notes the information governance annual update.

8. WORK PROGRAMME

- 8.1 The Committee considered a report of the Director of Legal and Governance that outlined the work programme for the remainder of the municipal year. Members were asked to identify any further items for inclusion.
- 8.2 The Chair of the Committee (Councillor Colin Ross) asked that the report 'Update on the New Housing Management System' be widened to reflect that the delay in the system, impacted the whole delivery of the housing repairs service. He also asked that Officers from the housing service be present at the meeting to respond to member's questions.

A Member of the Committee referred to previous comments made by the Committee around the poor standard of the repairs service and how this could lead to a significant reputational risk for the Council. It was suggested that the Audit and Standards Committee received a report of the Housing Service that explained why the repairs service was performing at such a

poor standard.

Another Member of the Committee agreed that the repairs service was performing at a poor standard but mentioned that performance of that service was to be monitored by the Housing Policy Committee. The Update on the New Housing Management System was added to the work programme of this Committee to check whether the implementation of the system was on track.

- 8.3 A Member of the Committee asked why the 'Statement of Accounts (Audited)' report were not ready in time for the January meeting.

The Senior Finance Manager, Internal Audit explained that she had contacted external audit to ask for the reasoning for this and that the Committee would be updated when known.

The Interim Director of Finance and Commercial Services, Tony Kirkham explained that the delay with this report was not uncommon and the Council found itself in a similar position to many authorities due to national pressures around the valuations of infrastructure assets etc. Only a small number of local authorities had managed to sign off their accounts on time.

- 8.4 **RESOLVED:** That the work programme be noted.

9. STRATEGIC RISK REPORTING

- 9.1 The Finance Manager, Helen Molteno, referred to the report which summarised current Council risks and what actions the Council were taking to mitigate them.

- 9.2 Members of the Committee asked questions on the report and responses were provided by the Council's Finance Manager.

- 9.3 **RESOLVED:** That the Audit and Standards Committee **(1)** noted the current assessment of the Council's risk management arrangements and endorsed the measures being taken to strengthen those arrangements; and **(2)** noted the current and emerging risks and endorses the actions being taken to mitigate those risks.

10. DATES OF FUTURE MEETINGS

- 10.1 It was noted that the next meeting of the Committee would be held on 16 February, 2023.

Sheffield City Council Report to Audit and Standards Committee

Update on the audit for the year
ended 31 March 2022

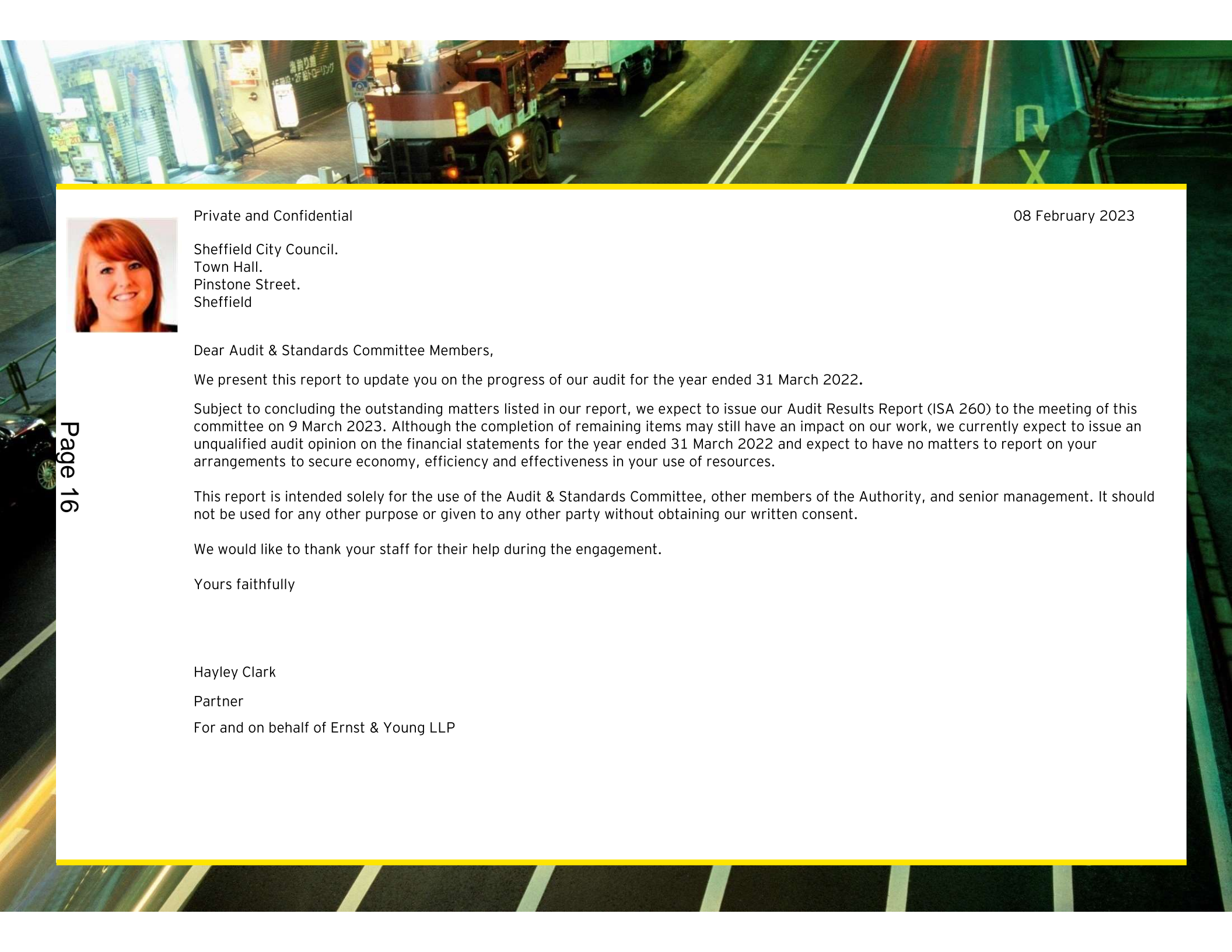
February 2023

Page 15

The EY logo consists of the letters 'EY' in a bold, white, sans-serif font. A yellow triangle is positioned above the 'Y', pointing downwards towards the letters.

Building a better
working world

Agenda Item 6



Private and Confidential

08 February 2023



Sheffield City Council.
Town Hall.
Pinstone Street.
Sheffield

Dear Audit & Standards Committee Members,

We present this report to update you on the progress of our audit for the year ended 31 March 2022.

Subject to concluding the outstanding matters listed in our report, we expect to issue our Audit Results Report (ISA 260) to the meeting of this committee on 9 March 2023. Although the completion of remaining items may still have an impact on our work, we currently expect to issue an unqualified audit opinion on the financial statements for the year ended 31 March 2022 and expect to have no matters to report on your arrangements to secure economy, efficiency and effectiveness in your use of resources.

This report is intended solely for the use of the Audit & Standards Committee, other members of the Authority, and senior management. It should not be used for any other purpose or given to any other party without obtaining our written consent.

We would like to thank your staff for their help during the engagement.

Yours faithfully

Hayley Clark

Partner

For and on behalf of Ernst & Young LLP

Contents

- 01 Executive Summary
- 02 Areas of Audit Focus
- 03 Value for Money
- 04 Audit Timeline



01 Executive Summary

Executive Summary

Scope update

In our audit planning report tabled at the September 2022 Audit and Standards Committee meeting, we provided you with an overview of our audit scope and approach for the audit of the financial statements. We carried out our audit in accordance with this plan.

Status of the audit

Audit work on Sheffield City Council's financial statements for the year ended 31 March 2022 is nearing completion. We performed the majority of procedures outlined in our Audit planning report. Subject to satisfactory completion of the following outstanding items we expect to issue an unqualified opinion on the Authority's financial statements. However until work is complete, further amendments may arise. The remaining tasks are:

- ▶ Completion of work on the PPE Valuations including queries relating to Investment Properties and work to audit updated Council Dwellings valuations;
- ▶ Consultation on, and review of, accounting treatment and disclosures made by management in relation to Infrastructure Assets;
- ▶ Finalisation of work in relation to Journals;
- ▶ Finalisation of the remaining queries relating to disclosures concerning the Local Government Pension Scheme;

Testing of remaining outstanding items delayed due to receipt of information from schools' payroll providers - this includes testing of Starters and Leavers and Officers Remuneration disclosures;

Completion of testing in relation to Schools' bank balances due to delays in the receipt of third-party confirmations;

Completion of a substantive testing of the Cash Flow Statement;

Conclusion on issues identified in relation to lodgements held on the year-end bank reconciliation;

- ▶ Finalisation and update of our work in relation to going concern to as close to the date of signing our opinion as possible;
- ▶ Partner and Senior Manager review of areas of audit work;
- ▶ Completion of subsequent events review;
- ▶ Receipt and review of the updated financial statements and signed management representation letter; and
- ▶ Completion of procedures required by the National Audit Office (NAO) regarding the Whole of Government Accounts (WGA) submission. It should be noted that we cannot formally conclude the audit and issue an audit certificate until we have completed the work necessary to issue our assurance statement in respect of the Council's WGA consolidation pack.

Value for money

We have considered your arrangements to take informed decisions; deploy resources in a sustainable manner; and work with partners and other third parties. In our audit plan, we identified significant risks concerning financial sustainability and regeneration schemes. Based on the work we have completed to date, we expect to issue a unqualified value for money conclusion. We will set out our conclusions against each risk in our Audit Results Report in March.

We plan to issue the VFM commentary, incorporating the work carried out against the risks identified in our 2021/22 audit plan by the end of April 2023 as part of issuing the Auditor's Annual Report. This will include any observations and recommendation on the financial resilience of the Council during 2022/23.



02

Areas of Audit Focus

Overview of our 2021/22 audit strategy

The following 'dashboard' summarises the significant accounting and auditing matters outlined in our Audit Planning Report. Below we have provided an update in each area on the status of the work and what is required for each to be completed.

Audit risks and areas of focus

Risk / area of focus	Risk identified	Details	Status
Misstatements due to fraud or error	Fraud risk	As identified in ISA 240, management is in a unique position to perpetrate fraud because of its ability to manipulate accounting records directly or indirectly and prepare fraudulent financial statements by overriding controls that would otherwise appear to be operating effectively.	Work is significantly complete in this area, with evidence for three journals currently being discussed with management. No issues have been identified to bring to your attention.
Risk of fraud in revenue recognition Overstatement of income - dwelling rents, fees & charges, other income and grant income (including Covid-19).	Fraud risk	Under ISA 240 there is a presumed risk that revenue may be misstated due to improper revenue recognition. We consider the risk to be relevant to those significant revenue streams other than taxation receipts and non-specific grant income, where management is able to apply more judgement. Specifically, our risk is focused on: <ul style="list-style-type: none"> ▶ The occurrence of other income (including fees and charges, dwelling rentals, social care income and other income). ▶ The occurrence of grant income, including Covid-19 grants, when based on conditions that are required to be met. 	We have one remaining query that the finance and audit teams are working through in relation to lodgements on the year end bank reconciliation. In our Audit Results Report to the March committee, we will report differences identified relating to income recognition, however we currently expect to conclude that there is no evidence of management bias or fraud.
Risk of fraud in expenditure recognition <ul style="list-style-type: none"> ▶ Inappropriate capitalisation of expenditure ▶ Understatement of expenditure 	Fraud risk	As set out above, under ISA 240 there is a presumed risk that revenue may be misstated due to improper revenue recognition. In the public sector, this requirement is modified by Practice Note 10 issued by the Financial Reporting Council, which states that auditors should also consider the risk that material misstatements may occur by the manipulation of expenditure recognition. We consider that this risk is more prevalent in the following areas; <ul style="list-style-type: none"> ▶ Over the medium term we consider this is likely to occur through the capitalisation of expenditure that should be accounted for in the Comprehensive Income and Expenditure Statement (CIES); and ▶ Understatement of other operating expenditure (Premises Expenditure, Transport Expenditure, Supplies and services, Third party payments, Transfer payments, Support services) to manage the financial position year on year. 	In our Audit Results Report to the March committee, we will report differences identified relating to expenditure recognition, however we currently expect to conclude that there is no evidence of management bias or fraud.

Overview of our 2021/22 audit strategy

Audit risks and areas of focus			
Risk / area of focus	Risk identified	Details	Status
Page 22 Valuation of Highways Infrastructure assets	Significant risk	<p>Due to significant practical accounting difficulties, there is a risk that the depreciation and derecognition policies employed by local authorities do not fairly represent the rate in which these assets are consumed or replaced. If records held by the Council do not allow for sufficient appropriate evidence to be obtained to gain assurance over the gross and net positions in respect of these assets, it increases the risk that material assurance cannot be provided within our opinion.</p>	<p>On 25 December 2022, the Department for Levelling Up, Housing and Communities (DLUHC), issued a statutory instrument (“the SI”) to cover all audits starting on or before 1 April 2024. This gave the option for authorities to apply the SI or continue to apply the code. Management continue to perform significant work in this area to meet the requirements of the amendment to the CIPFA Code which has been supplemented by the Local Authority Accounting Panel (LAAP) Bulletin 12. This was released on 11 January 2023. The Council had done a large amount of work prior to this bulletin was released, however, following this, a new disclosure note and briefing paper has been necessitated. We have been working closely with management throughout to provide challenge to this process and consulted informally internally to ensure we are in the best position for when the disclosure note is ready to audit.</p> <p>Management have identified three buckets into which the Highways Infrastructure assets can be categorised; Assets that the Council have sufficient confidence have been replaced by subsequent spend; Assets that the Council is seeking the relieve provided by the temporary resolution set out in the SI; and Assets that the Council have detailed underlying records to support the existence of.</p> <p>We have performed the majority of our audit work on the underlying assets disclosed. Once we are able to audit the disclosure note and review the updated accounting policies, we will need to consult, formally, with our technical and professional practice directorate to be able to provide assurance in this area. This could take up to two weeks following the receipt of the disclosures. Once this work is concluded we will provide an update to the committee.</p>
Property, Plant and Equipment - Valuation of Fair Value assets	Significant risk	<p>The Council has a large and complex asset base that makes up a significant proportion of its balance sheet. The valuation process incorporates significant judgements, which if inappropriate could result in a material misstatement. We consider the significant risk to be focused on those PPE assets that are valued at fair value due to the higher degree of estimation involved by the property valuers in calculating the valuation of the assets at the balance sheet date.</p>	<p>As part of our audit approach, we engage our internal valuation specialists to perform a detailed and specialised review of a sample of assets. The work performed by our specialist team has identified a number of issues relating to both methodology driven and input driven errors and we expect to include, in our Audit Results Report, a schedule of errors which will include amendments made by management to Assets reviewed by our specialist. Once our team have provided their report to us, we will consider their conclusions and we will provide a verbal update at the February meeting as appropriate.</p>

Overview of our 2021/22 audit strategy

Audit risks and areas of focus (continued)			
Risk / area of focus	Risk identified	Details	Status
Property, Plant and Equipment - Valuation of EUV, EUV-SH and DRC assets	Other financial statement risk (Higher inherent risk)	Given their more formulaic nature and less reliance on market value, we do not consider there to be a significant risk associated with the valuation of PPE assets where the valuation methodology is Depreciated Replacement Cost (DRC), Existing Use Valuations (EUV) and Existing Use Valuation for Social Housing (EUV-SH). However, as there is still an element of judgment and estimation involved we do consider there to be a higher inherent risk.	As part of our audit approach, we engage our internal valuation specialists to perform a detailed and specialised review of a sample of assets. The work performed by our specialist team has identified a number of issues relating to both methodology driven and input driven errors and we expect to include, in our Audit Results Report, a schedule of errors which will include amendments made by management to Assets reviewed by our specialist. Once our team have provided their report to us, we will consider their conclusions and we will provide a verbal update at the February meeting as appropriate.
Investment property valuation	Other financial statement risk (Higher inherent risk)	Investment property assets are valued at fair value. Whilst there is a greater estimation risk associated with these assets, and more judgement exercised by property valuers, the Council's portfolio comprises of two assets, which in total are less than our planning materiality, but are still significant at a value of £19 million at 31 March 2022. As there is still an element of judgment and estimation involved we do consider there to be a higher inherent risk.	We have selected one investment property in the work performed by our specialist team, therefore, although we can inform the committee that we expect there to be no items in this area to bring to your attention, until the work of our expert is finalised, further issues may be brought to our attention.
Local Government Pension Scheme (LGPS)	Other financial statement risk (Higher inherent risk)	The accounting entries relating to the LGPS are underpinned by significant assumptions and estimates. There is therefore an increased risk of misstatement and error. The estimation of the defined benefit obligations is sensitive to a range of assumptions such as rates of pay and pension inflation, mortality and discount rates. The pension fund valuations separately involve external specialists, to provide these actuarial assumptions. The estimation of the defined benefit assets involves estimation on the expected asset returns for the year based on the movement in the underlying Pension Authority total assets. A small movement in these assumptions could have a material impact on the value in the balance sheet.	Our Audit Results Report to the March committee will identify a schedule of adjusted and unadjusted errors, which will include items relating to the balances and disclosures associated with the LGPS. However, subject to Partner Review, we expect to have no material items to bring to your attention.
PFI accounting treatment	Other financial statement risk (Higher inherent risk)	The Council has a number of PFI and service concession arrangements which include several judgements made by management resulting in the accounting treatment shown in the financial statements. Such arrangements are complex and substantial in value and there is a risk that they have not been accounted for correctly.	Although we have identified a disclosure adjustment relating to a PFI transaction occurring in year, we expect that there will be no material items to bring to your attention



03

Value for Money Update



Value for money

The Authority's responsibilities for value for money (VFM)

The Council is required to maintain an effective system of internal control that supports the achievement of its policies, aims and objectives while safeguarding and securing value for money from the public funds and other resources at its disposal.

As part of the material published with its financial statements, the Council is required to bring together commentary on its governance framework and how this has operated during the period in a governance statement. In preparing its governance statement, the Council tailors the content to reflect its own individual circumstances, consistent with the requirements set out in the CIPFA code of practice on local authority accounting. This includes a requirement to provide commentary on its arrangements for securing value for money from their use of resources.

Risk assessment

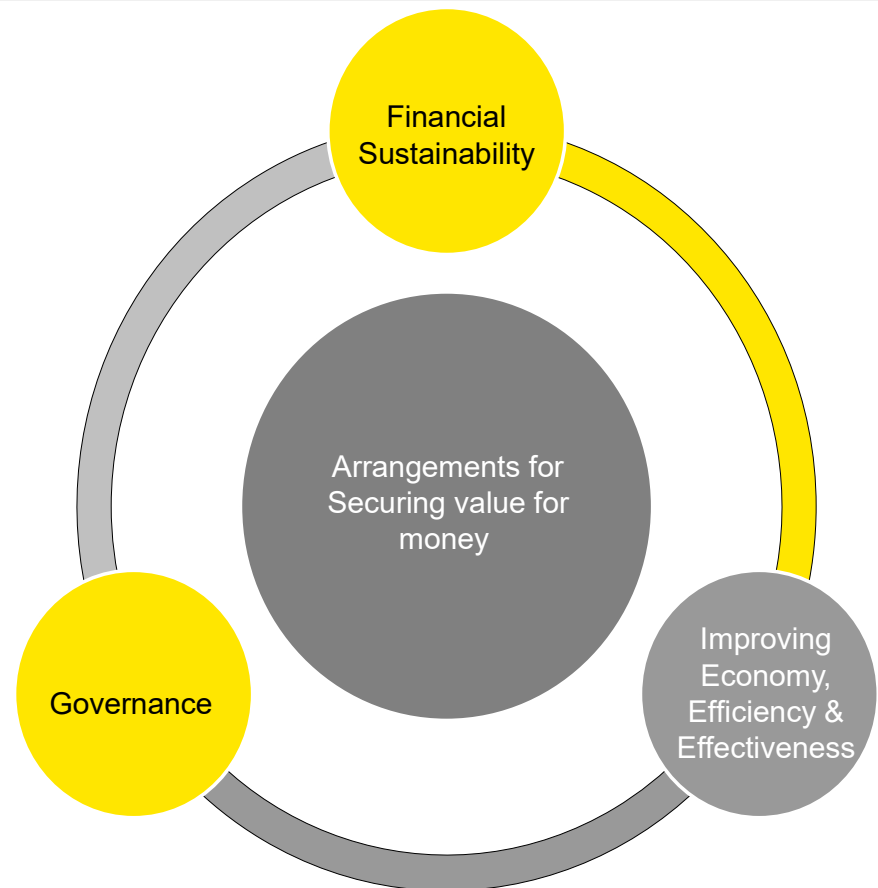
We identified three significant risks related to the Council's arrangements, these were set out in Audit Planning Report.

Page 25

Status of our VFM work

We have now completed our VFM risk assessment and we have not identified a significant weakness. Subject to review process and concluding our work, we anticipate we will have no matters to report by exception. We will include our conclusions in each of the areas within our Audit Results Report in March.

Under the Code of Audit Practice 2020 we are required to issue our commentary on the Council's VFM arrangements in the Auditor's Annual Report (AAR). The AAR is issued on the conclusion of the audit and we anticipate doing so by the end of April 2023.





04 Audit timeline



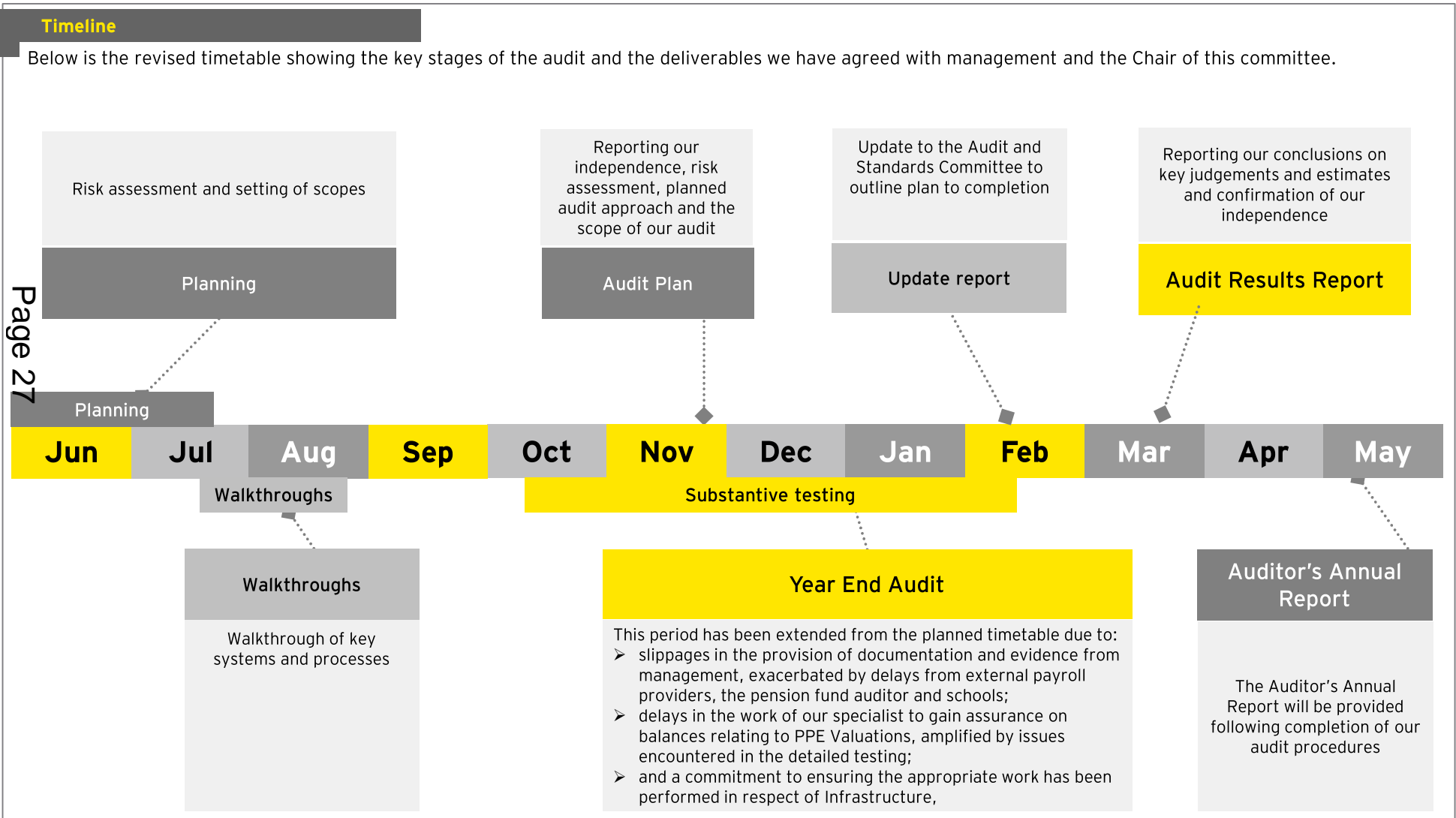


Audit timeline

Timetable of communication and deliverables

Timeline

Below is the revised timetable showing the key stages of the audit and the deliverables we have agreed with management and the Chair of this committee.



Page 27

EY | Assurance | Tax | Transactions | Advisory

About EY

EY is a global leader in assurance, tax, transaction and advisory services. The insights and quality services we deliver help build trust and confidence in the capital markets and in economies the world over. We develop outstanding leaders who team to deliver on our promises to all of our stakeholders. In so doing, we play a critical role in building a better working world for our people, for our clients and for our communities.

EY refers to the global organization, and may refer to one or more, of the member firms of Ernst & Young Global Limited, each of which is a separate legal entity. Ernst & Young Global Limited, a UK company limited by guarantee, does not provide services to clients. For more information about our organization, please visit ey.com.

© 2017 EYGM Limited.
All Rights Reserved.

ED None

This material has been prepared for general informational purposes only and is not intended to be relied upon as accounting, tax, or other professional advice. Please refer to your advisors for specific advice.



Audit and Standards Committee Report

Report of: David Hollis, Interim Director Legal & Governance

Date: 16th February 2022

Subject: Audit and Standards Committee Annual Report 2022

Author of Report: Sarah Hyde, Democratic Services Team Manager

Summary:

The report highlights the activities of the Committee and provides details of the outcome of the Standards complaints received from January to December 2022.

Recommendations:

That the Committee:-

- (a) Comments on the Annual Report; and
- (b) Approves the report for submission to Full Council.

Background Papers: None

Category of Report: OPEN

Statutory and Council Policy Checklist

Financial Implications
NO Cleared by:
Legal Implications
NO Cleared by:
Equality of Opportunity Implications
NO Cleared by:
Tackling Health Inequalities Implications
NO
Human rights Implications
NO:
Environmental and Sustainability implications
NO
Economic impact
NO
Community safety implications
NO
Human resources implications
NO
Property implications
NO
Area(s) affected
NONE
Is the item a matter which is reserved for approval by the City Council?
NO
Press release
NO

Audit and Standards Annual Report 2022

1.0 INTRODUCTION

- 1.1 This is the sixth Annual Report of the merged Audit and Standards Committee and covers the period from January 2022 – December 2022. The Committee will receive this information on a yearly basis and although named the Audit and Standards Annual Report, the information contained within the reports will be primarily Standards related.

2.0 BACKGROUND

- 2.1 Changes to the Standards regime were introduced in July 2012 following the Localism Act 2011. Although it was no longer a statutory requirement to have a Standards Committee, Full Council approved the retention of a Committee to deal with complaints and adopted a new Members' Code of Conduct and a Procedure for Dealing with Standards Complaints.

3.0 MAIN BODY OF THE REPORT

Including Legal, Financial and all other relevant implications (if any)

- 3.1 The Standards responsibilities of the merged Audit and Standards Committee include monitoring the Council's complaints process, training, learning and development, and advising the Council on the adoption and revision of relevant policies and corporate issues.
- 3.2 As such, the attached report covers these areas in detail, summarising Standards activities from January 2022 - December 2022.

4.0 RECOMMENDATIONS

- 4.1 That the Committee comments on the attached report; and approves the report for submission to Full Council.

This page is intentionally left blank

AUDIT AND STANDARDS COMMITTEE

STANDARDS REPORT 2022

To be considered at the Audit & Standards Committee on the 16th
February 2023 and at a forthcoming Council Meeting.

Foreword

I am pleased to present this report which provides a summary of Standards activities from January 2022 – December 2022.

I would like to thank our Independent Persons, David Waxman and Karen Widdowson for their work in assisting the Monitoring Officer. I would also like to thank Democratic Services, for providing support to the committee.

I recommend that Council receives this report on Standards Committee activities in 2022.

Councillor Colin Ross
Chair of the Audit and Standards Committee
February 2023

CONTENTS

	Page
Foreword by the Chair of the Committee	1
1. Introduction	4
2. Standards-Specific Role of the Audit and Standards Committee	4
3. Membership of the Committee	5
4. Monitoring Officer/Support to the Committee	5
5. Complaints	6
6. Independent Persons	7
7. Parish and Town Councils	8
8. Training and Development	8
9. Policy and Corporate Issues	9
10. Other Areas of Work	9
11. The Year Ahead	10
12. Recommendation	10

1. **Introduction**

1.1 This is the sixth Standards Annual Report of the merged Audit and Standards Committee and covers the period from January 2022 to December 2022.

1.2 Changes to the Standards regime were introduced in July 2012 by the Localism Act 2011. Although it was no longer a statutory requirement to have a Standards Committee, Full Council approved the retention of a Committee to deal with complaints and adopted a new Members' Code of Conduct and a Procedure for Dealing with Standards Complaints.

As of today a response to the recommendation put forward are still awaited from Government in the 2019 report on Local Government Ethical Standards, A Review by the Committee on Standards In Public Life.

1.3 Two Independent Persons as required by the Localism Act 2011 are appointed jointly, with Barnsley MBC to assist the Monitoring Officer in dealing with complaints.

2. **Standards-Specific Role of the Audit and Standards Committee**

2.1 The Standards responsibilities of the Committee, as set out in the Constitution, are:

- To promote and maintain high standards of conduct by Councillors, Co-opted Members and Representatives on Committees and Sub-Committees.
- To assist Councillors, Co-opted Members and Representatives to observe the Members' Code of Conduct.
- To advise the Council on the adoption or revision of the Members' Code of Conduct and Protocols relating to Councillor and Officer behaviour.
- To monitor the operation of the Members' Code of Conduct.
- To advise, train or arrange to train Councillors, Co-opted Members and Representatives on matters relating to the Members' Code of Conduct.
- To monitor, review and make recommendations to the Council with regard to the Learning and Development policy for Councillors, Co-opted members and Representatives.
- To discharge the functions of dealing with complaints against Councillors and Co-opted Members as set out in Procedure for Dealing with Complaints Regarding City, Parish and Town Councillors and Co-opted Members.
- To advise the Council on the adoption and revision of its Whistleblowing Policy and monitoring the operation of that Policy.

- To monitor and review procedures relating to gifts, hospitality and personal interests, for Councillors and officers.
- To monitor the Council's complaints process and the Council's response to complaints to the Ombudsman.

3. **Membership of the Committee**

- 3.1 The Audit and Standards Committee has 7 Members with proportionality applied and a maximum of 3 non-voting co-opted members. (Where standards related matters are to be considered by the Committee, the three Parish/Town Councils would be invited to jointly send one representative to attend the meeting for those items as an observer).
- 3.2 Meetings of the Consideration and Hearing Sub-Committees are arranged as and when required to deal with complaints referred on following assessment. The Sub-Committees are made up of 3 members of the Audit and Standards Committee, usually the Chair, Vice-Chair and another member of the Committee, a non-voting co-opted member is also required to sit on the Sub-Committee.

4. **Monitoring Officer/Support to the Committee**

- 4.1 David Hollis is the Council's Monitoring Officer and Interim Director of Legal and Governance. Robert Parkin and Sarah Bennett are the Deputy Monitoring Officers and Assistant Directors Legal and Governance. The Monitoring Officer is a statutory role that:-

- Supports the Standards Committee together with the Independent Persons;
- Contributes to the promotion and maintenance of high standards of conduct within the Council;
- Maintains systems and processes for dealing with allegations of breaches of the Code of Conduct for Members;
- Investigates and reports to the Standards Committee on allegations of breaches of the Code of Conduct for Members;
- Has rights of access to any information from Members and/or officers in connection with a standards complaint;
- Establishes and maintains registers of members' interests, gifts and hospitality;
- Acts as a point of contact for advice and/or queries by elected members
- Maintains and updates the Constitution;
- Advises on various issues, poor administration and impropriety;

- 4.2 Further support to the Committee was provided by Jay Bell, Committee Secretary and Sarah Hyde, Democratic Services Team Manager who assists the Monitoring Officer with complaints concerning Councillors and provides support to Consideration/Hearing Sub-Committees.

4.3 The Council is required by the Local Government and Housing Act 1989 Act to provide the Monitoring Officer with “such staff, accommodation and other resources as are, in their opinion, sufficient to allow those duties to be performed”. The Monitoring Officer has confirmed that he has the necessary resources to meet the requirements of his role.

5. **Complaints**

5.1 The number of complaints made and a breakdown by the findings is set out below: -

Complaint Outcome	2022 (Jan-Dec)
Take No Action (no breach)	4
Withdrawn or Invalid	1
Rejected	7
Informal Resolution	2
Refer to Consideration Sub-Committee with an Investigation	0
Refer to Consideration Sub-Committee without an Investigation	0
Open	0
Total	14

5.2 In the period 2022, the Consideration Sub-Committee did not meet, subsequently no cases have been referred on to a Hearing Sub-Committee. An interim standards complaint report will be submitted at half yearly intervals.

5.3 **Key**

Take No Action or Rejection

It is likely that no action will be taken where: -

- A significant amount of time has elapsed since the events which are the subject of the complaint.
- The allegation relates to a cultural or recurring issue relating to standards within the Council.
- The matter should be dealt with by some other method.
- Complaints have been made about the Member relating to similar issues that have previously been dealt with through this Procedure.
- The complaint appears to be trivial, vexatious, repetitious or a general misuse of the opportunity.

- The conduct occurred during political debate or could be regarded as a political expression of views or opinion.

Withdrawn or invalid

The complainant can withdraw a complaint if they so wish, however the Monitoring Officer reserves the right to pursue the issues in the complaint.

Informal Resolution

Informal resolution may be the simplest and most cost-effective way of resolving the complaint and without determining if an actual breach of the Code has taken place.

Refer to Consideration Sub-Committee with an investigation

It is expected that the Monitoring Officer will refer only the most serious breaches for investigation or where the Member fundamentally disputes or does not accept the allegations in the complaint.

Refer to Consideration Sub-Committee without an investigation

The Monitoring Officer can refer a complaint direct to the Sub-Committee if it is considered that there is a breach of the Code but there is no dispute over the events in relation to the complaint and an investigation is not considered necessary.

Open

Complaints logged, but still going through the initial assessment process

6. Independent Persons

- 6.1 The Council must appoint at least one Independent Person. Their role is advisory, and they do not have a vote on any Council committee. An Independent Person can be consulted by the Monitoring Officer, the Member who is subject to a complaint and the Audit and Standards Committee.
- 6.2 The two Independent Persons, David Waxman and Karen Widdowson, provide invaluable assistance to the Monitoring Officer in dealing with Standards complaints.
- 6.3 An Independent Person is involved in each complaint and consulted at various stages of the process.
- 6.4 A joint recruitment process took place with Barnsley MBC mid-2022 to reappoint to the positions of Independent Person as the terms of the then Independent Persons had come to an end. Following interview David Waxman and Karen Widdowson were appointed to the roles for a four-year term.

7. **Parish and Town Councils**

- 7.1 The Monitoring Officer provides advice and support to the three Parish and Town Councils, and these are reflected in the numbers of reported Standards complaints dealt with in 2022.

8. **Training and Development**

- 8.1 As part of the induction for new Councillors, information was provided on the Members' Code of Conduct, the Standards regime, the Register of Interests, the key principles of good governance, the Member/Officer Relations Protocol and how the Council and decision-making works. The induction also covered sessions on Empowering Communities through LACS, handling complaints and enquiries, revenues and benefits, how the council and decision making works, equality and diversity, public health and emergency planning, AMEY and streetsahead, waste collection and the housing service.

- 8.2 Further training was provided, which was open to all Members, on the role of Councillors, good governance and Standards.

- 8.3 A dedicated officer from Democratic Services leads on formulating the Member's training programme.

- 8.4 Over the last year training has been offered as part of the Induction process, committee system specific or as additional training.

8.5 Induction

Licensing – Introduction to equalities act – disability and equality awareness;
Licensing – Introduction to sex establishment and sexual entertainment venues;
Public Health;
An introduction to the Full Council Meeting and Voting;
Introduction to Planning.

Committee Specific

Education, Children and Families – Whole Committee and Chair/VC;
Good Governance in a Committee System;
Strategy and Resources Chair/VC;
Housing – Whole Committee and Chair/VC;
Transport, Regen and Climate – Whole Committee and Chair/VC;
Adult Health and Social Care– Whole Committee and Chair/VC;
Economic Development and Skills– Whole Committee and Chair/VC;
Communities, Parks and Leisure– Whole Committee and Chair/VC;
Waste and Streetscene– Whole Committee and Chair/VC;
Finance Sub-Committee– Whole Committee and Chair/VC;
Chairing in a Committee System;
Successful Officer/Member Relations;
EDI – Public Sector and Equality Impact Assessment;
An Effective Council – Learning from Recent reports;

Planning - Knowledge briefing, SHU Masterplan;

Introduction to the Licensing Act 2003 and Safeguarding – Protection of Children and the vulnerable;
Introduction to Taxi Licensing;
Introduction to Street Trading;
Driver Policy Briefing;
Hackney Carriage Vehicle Licence Policy – Knowledge Briefing.

Audit – Account sign off.

Additional Training

Technology Enabled Care;
Freedom of Information (FOI) Training;
Adult Social Care Strategy Briefing;
Climate Emergency;
Carbon Literacy Project;
Migration;
Social Media;
Equality Diversity and Inclusion (EDI)-Public sector duties and Equality Impact Assessment;
Information Management.

8.6 All training was provided either in house by council officers, the Local Government Association (LGA) or through a private facilitator. Various members have also attended training with the Local Government Information Unit (LGIU).

8.7 The Member Development Working Group will meet in February to discuss the Member Development budget for the coming year, and this will be subsequently agreed at Governance Committee.

8.8 Information and details of upcoming Member Development can be found in the Members' area of SharePoint.

9. **Policy and Corporate issues**

9.1 The Committee has provided oversight and responded to the following policies, protocol, reports and consultations:

- Whistleblowing Policy Review Report
- Reviews of the Members Code of Conduct and Procedures for dealing with complaints against an elected member, Town/Parish Councillor or Co-opted Member.
- Information Governance Annual Report
- Annual Ombudsman Report

10. **Other Areas of Work**

- 10.1 The Monitoring Officer ensures that all new Councillors submit their Register of Interests form relating to Disclosable Pecuniary Interests and Other Interests and that existing Councillors review and update their interests.
- 10.2 The Monitoring Officer maintains a regular dialogue with the Council's other Statutory officers to consider and review governance arrangements. The Monitoring Officer also maintains a dialogue around governance with the Leaders and/or Whips of the political groups represented on the Council.
- 11. **The Year Ahead**
- 11.1 The work programme continues to ensure the Audit and Standards Committee receives updates on Standards related issues including an Annual Report throughout the year and will also include consideration of Ombudsman and Whistleblowing reviews of procedures.
- 12. **Recommendation**
- 12.1 That Audit and Standards Committee receives and notes this report acknowledging the work of the Audit and Standards Committee in January – December 2022 and forwards to full Council.



Audit and Standards Committee Report

Report of: Interim Director of Legal and Governance and Monitoring Officer

Date: 16th February 2022

Subject: Review of the Procedure for Dealing with Standards Complaints and Members Code of Conduct

Author of Report: Sarah Hyde, Democratic Services Team Manager

Summary:

The Code of Conduct and Procedure is reviewed on an annual basis by the Monitoring Officer in consultation with the Independent Persons. This report set out any revisions that are recommended for the Committee to consider.

Recommendations: That the Audit and Standards Committee:

- (a) Comment on the proposed revisions (if any) to the Procedure for Dealing with Standards Complaints;
 - (b) With the inclusion of any additional revisions arising from the meeting, recommends to Full Council the adoption of the revised Procedure and that the Constitution is amended accordingly; and
 - (c) Refers the revised Procedure to the Parish and Town Councils for consideration and adoption.
-

Background Papers:

Report by the Committee on Standards in Public Life on Local Government Ethical Standards dated January 2019

Report to Audit and Standards Committee on 24th October 2019

Review of Members Code of Conduct Report dated 30th July 2020

Report to Full Council on 14th September 2022

Category of Report: OPEN

Statutory and Council Policy Checklist

Financial Implications
NO
Legal Implications
YES Cleared by
Equality of Opportunity Implications
NO
Tackling Health Inequalities Implications
NO
Human rights Implications
NO
Environmental and Sustainability implications
NO
Economic impact
NO
Community safety implications
NO
Human resources implications
NO
Property implications
NO
Area(s) affected
None
Is the item a matter which is reserved for approval by the City Council?
YES
Press release
NO

REVIEW OF THE PROCEDURE FOR DEALING WITH STANDARDS COMPLAINTS AND MEMBERS CODE OF CONDUCT

1.0 INTRODUCTION

- 1.1 The latest version of the Procedure for Dealing with Standards Complaints was approved by Full Council in November 2022 as part of the Monitoring Officer Protocol.

2.0 BACKGROUND

- 2.1 The Local Government Association (LGA) published a new model code of conduct for all councils to consider using in December 2020. The model code strengthened the best practice around bullying, harassment and social media.
- 2.2 Extensive revisions in line with the best practice recommendations were made to both the Members' Code of Conduct and the Procedure in 2020 and minor revisions were made from observations made in the Complex Complaints Workshop that was held in November 2021. The detailed changes are contained in background reports to the Audit and Standards Committee in January 2019, October 2019 and July 2020.
- 2.3 Only minor changes have been made more recently to reflect a change in Monitoring officer and Independent persons. The minor amendments were agreed at full council in November 2022 and will be subsequently updated in the Council's constitution.
- 2.4 We are still awaiting a further response from Government on the recommendations put forward in the 2019 report on Local Government Ethical Standards, A Review by the Committee on Standards In Public Life and if and when this is available we will report this back to the committee.
- 2.5 In 2022, the term of the Independent Persons at that time were due to come to an end therefore a recruitment campaign was carried between Sheffield City Council and Barnsley Metropolitan Borough Council to appoint at least two Independent Persons for a four-year term. After recruitment was completed, Full Council on the 14th September 2022 agreed the appointments of Mr David Waxman and Mrs Karen Widdowson to act as the council's independent persons for standards.
- 2.6 It is important to note that one of the IP appointments was a person that had worked with the Councils as an Independent for a number of years. The interview panel considered whether this person could maintain independence after such a period of time in post and were satisfied that as there was a turnover of Monitoring Officers within the Authorities, the independence could be maintained and that both Authorities would benefit from having an experienced voice to provide support to both councillors and Monitoring Officers. However, the panel were also of the opinion that it may be beneficial to appoint additional IPs to ensure the continuation of an independent voice and to increase diversity.

3.0 REVISIONS TO THE CODE OF CONDUCT AND PROCEDURE

- 3.1 As the extensive changes were made to the code of conduct and procedure in 2020 and with minor tweaks more recently there are no proposed amendments to the code of conduct at this time. There are some minor changes proposed to the procedure to add clarity and reflect current practice.
- 3.2 Both documents can be found attached at appendix A.
- 3.3 Recently an email arrived to the Monitoring Officer from the Local Government and Social Care Ombudsman drawing attention to a public report on a Standards Complaint. The report was about the way Teignbridge District Council investigated the actions of a councillor and wanted other Councils to ensure standards investigations into the actions of councillors are conducted fairly and properly.

The full report can be found on the LGSCO website - [Council investigation into member's conduct flawed, says Ombudsman - Local Government and Social Care Ombudsman](#)

There are a set of recommendations outlined by the LGSCO to Teignbridge District Council.

Council investigation into local councillor's conduct flawed



Councils need to ensure standards investigations into the actions of councillors are conducted fairly and properly.

We have issued a [report about the way Teignbridge District Council investigated the actions of a councillor](#) after the council alleged he had acted contrary to its Code of Conduct.

Who should read this report?

- Monitoring officers who are responsible for the council's standards complaints investigation processes.
- Council officers who deal with complaints about the conduct of local councillors.
- Local councillors who sit on standards committees.

What happened?

We found fault with a number of aspects of the council's investigation. We found the investigation was not prompted by a formal written complaint and was contrary to the law. The council also failed to give the councillor enough information about his alleged breaches of its Code.

The council introduced new allegations during the process, but the independent investigator appointed to look at the case did not make it clear to the councillor whether these were part of the investigation.

We also found the inquiry into the councillor's conduct was conflated with accusations levelled at another councillor who was being investigated at the same time.

The council failed to reflect on the investigation and consider whether due process had been followed after the councillor raised legitimate concerns about the way the investigation was being carried out. It also failed to consider the councillor's enhanced right to free speech as an elected representative, which was relevant when the council considered his justification for certain comments he acknowledged making or posted on social media.

We have made a number of recommendations to improve the council's processes following the investigation, but the council has not yet agreed to accept these.

Michael King, Local Government and Social Care Ombudsman, said:

"Local councillors have a key role in scrutinising their authorities' actions, and have an enhanced right of free speech to ask what might at times appear to be uncomfortable questions. Councils need to bear this in mind when deciding what constitutes a breach of their Code of Conduct."

"While both officers and members have a right to be treated with dignity and respect at work, and councils' desire to do more to protect them from poor treatment is to be encouraged, they still need to carry out investigations into councillor standards fairly and properly."

"I look forward to the council considering my report at a senior decision-making level and hope it accepts the recommendations I have made to improve its processes and procedures."

Can the Ombudsman investigate complaints from councillors?

We can investigate complaints from locally elected councillors where they allege they have suffered a personal injustice because of actions taken by a body in our jurisdiction. This is because where a councillor makes a complaint of this type, they are not doing so on behalf of the council or another public body, but in their own personal capacity. They are also not an employee, governed by a personnel relationship with a council, where there are legal limits on what we can investigate.

What can your council learn from this?

In the report we recognise that councils have a responsibility to protect the wellbeing of officers. This includes protecting them from overly critical comments from local councillors. However this needs to be balanced against a local councillor's right to freedom of expression which includes legitimate questioning and criticism of a council's actions.

We have recommended Teignbridge District Council has a written procedure for officers and any independent investigators asked to consider standards complaints that should include:

- having a record of complaints being made in writing;
- having a clear written record of consultation with an Independent Person to include their response;

- recording when the written complaint has been shared with the councillor complained of, or a clear written record as to the reasons why not;
- ensuring that where an investigation expands to consider further allegations arising during the investigation, it keeps a clear written record of and a record that this has been explained to the councillor complained about; and
- that in all appropriate cases it considers the rights of the councillor complained about to free expression under Article 10 of the Human Rights Act, as part of any investigation report and subsequent committee decision making.

Further information

In the report we said the council had failed to have regard to the local councillor's right to freedom of expression.

We have issued a [report on human rights](#) which explains why it is important that councils treat the people they serve with fairness, respect and dignity. This contains important guidance on how councils should consider human rights when delivering services as well as guidance for local councillors responsible for scrutinising the way councils carry out their functions.

4.0 LEGAL IMPLICATIONS

- 4.1 As the Code of Conduct and Procedure are included in the Constitution, any changes would require approval at Full Council. Any revisions made to the Procedure would also need to be approved by the Parish and Town Councils.

5.0 FINANCIAL IMPLICATIONS

- 5.1 There are no financial implications.

6.0 EQUALITIES IMPLICATIONS

- 6.1 There are no equalities implications.

7.0 RECOMMENDATIONS

- 7.1 That the Committee:-
- (a) Comments on the proposed revisions to Dealing with Complaints Regarding City, Parish and Town Councillors and Co-opted Members;
 - (b) With the inclusion of any additional revisions arising from the meeting, recommends to Full Council the adoption of the revised Procedure and that the Constitution is amended accordingly; and
 - (c) Refers the revised Procedure to the Parish and Town Councils for consideration and adoption.

David Hollis Monitoring Officer/Interim Director of Legal and Governance

This page is intentionally left blank

Sheffield City Council

COUNCILLOR CODE OF CONDUCT

Joint statement of Councillors

The role of councillor across all tiers of local government is a vital part of our country's system of democracy. It is important that as councillors we can be held accountable and all adopt the behaviours and responsibilities associated with the role. Our conduct as an individual councillor affects the reputation of all councillors. We want the role of councillor to be one that people aspire to.

We also want individuals from a range of backgrounds and circumstances to be putting themselves forward to become councillors. As councillors, we represent residents, work to develop better services and deliver local change. The public have high expectations of us and entrust us to represent our local area, taking decisions fairly, openly, and transparently.

We have both an individual and collective responsibility to meet these expectations by maintaining high standards and demonstrating good conduct, and by challenging behaviour which falls below expectations. Importantly, we should be able to undertake our role as a councillor without being intimidated, abused, bullied, or threatened by anyone, including the general public.

This Code has been designed to protect our democratic role, encourage good conduct, and safeguard the public's trust in local government.

Definitions

For the purposes of this Code of Conduct, a "councillor" means a member or co-opted member of a local authority or a directly elected mayor. A "co-opted member" is defined in the Localism Act 2011 Section 27(4) as "a person who is not a member of the authority but who

- a) is a member of any committee or sub-committee of the authority, or;
- b) b) is a member of, and represents the authority on, any joint committee or joint subcommittee of the authority.

and who is entitled to vote on any question that falls to be decided at any meeting of that committee or sub-committee". For the purposes of this Code of Conduct, "local authority" includes county councils, district councils, London borough councils, parish councils, town councils, fire and rescue authorities, police authorities, joint authorities, economic prosperity boards, combined authorities and National Park authorities.

Purpose of the Code of Conduct

The purpose of this Code of Conduct is to assist you, as a councillor or co-opted member, in modelling the behaviour that is expected of you, to provide a personal check and balance, and to set out the type of conduct that could lead to action being taken against you. It is also to protect you, the public, fellow councillors or co-opted members, local authority officers and the reputation of local government. It sets out general principles of conduct expected of all councillors and co-opted members and your specific obligations in relation to standards of conduct. The LGA encourages the use of support, training and mediation prior to action being taken using the Code. The fundamental aim of the Code is to create and maintain public confidence in the role of councillor and local government.

General principles of councillor conduct

Everyone in public office at all levels; all who serve the public or deliver public services, including ministers, civil servants, councillors, co-opted members and local authority officers; should uphold the Seven Principles of Public Life, also known as the Nolan Principles. Building on these principles, the following general principles have been developed specifically for the role of councillor and co-opted member. In accordance with the public trust placed in me, on all occasions:

- I act with integrity and honesty
- I act lawfully
- I treat all persons fairly and with respect; and
- I lead by example and act in a way that secures public confidence in the role of councillor.

In undertaking my role:

- I impartially exercise my responsibilities in the interests of the local community
- I do not improperly seek to confer an advantage, or disadvantage, on any person
- I avoid conflicts of interest
- I exercise reasonable care and diligence; and
- I ensure that public resources are used prudently in accordance with my local authority's requirements and in the public interest.

Application of the Code of Conduct

This Code of Conduct applies to you as soon as you sign your declaration of acceptance of the office of councillor or attend your first meeting as a co-opted member and continues to apply to you until you cease to be a councillor or co-opted member. This Code of Conduct applies to you when you are acting in your capacity as a councillor or co-opted member which may include when:

- you misuse your position as a councillor or co-opted member
- Your actions would give the impression to a reasonable member of the public with knowledge of all the facts that you are acting as a councillor or co-opted member;

The Code applies to all forms of communication and interaction, including:

- at face-to-face meetings
- at online or telephone meetings
- in written communication
- in verbal communication
- in non-verbal communication
- in electronic and social media communication, posts, statements and comments.

You are also expected to uphold high standards of conduct and show leadership at all times when acting as a councillor or co-opted member.

Your Monitoring Officer has statutory responsibility for the implementation of the Code of Conduct, and you are encouraged to seek advice from your Monitoring Officer on any matters that may relate to the Code of Conduct. Town and parish councillors are encouraged to seek advice from their Clerk, who may refer matters to the Monitoring Officer.

Standards of councillor conduct

This section sets out your obligations, which are the minimum standards of conduct required of you as a councillor or co-opted member. Should your conduct fall short of these standards, a complaint may be made against you, which may result in action being taken. Guidance is included to help explain the reasons for the obligations and how they should be followed.

General Conduct

1. Respect As a councillor or co-opted member:

1.1 I treat other councillors and members of the public with respect.

1.2 I treat local authority employees, employees and representatives of partner organisations and those volunteering for the local authority with respect and respect the role they play.

Respect means politeness and courtesy in behaviour, speech, and in the written word. Debate and having different views are all part of a healthy democracy. As a councillor or co-opted member, you can express, challenge, criticise and disagree with views,

ideas, opinions and policies in a robust but civil manner. You should not, however, subject individuals, groups of people or organisations to personal attack.

In your contact with the public, you should treat them politely and courteously. Rude and offensive behaviour lowers the public's expectations and confidence in councillors. In return, you have a right to expect respectful behaviour from the public. If members of the public are being abusive, intimidatory or threatening you are entitled to stop any conversation or interaction in person or online and report them to the local authority, the relevant social media provider or the police. This also applies to fellow councillors, where action could then be taken under the Councillor Code of Conduct, and local authority employees, where concerns should be raised in line with the local authority's councillor officer protocol.

2. Bullying, harassment and discrimination

As a councillor or co-opted member:

2.1 I do not bully any person.

2.2 I do not harass any person.

2.3 I promote equalities and do not discriminate unlawfully against any person.

The Advisory, Conciliation and Arbitration Service (ACAS) characterises bullying as offensive, intimidating, malicious or insulting behaviour, an abuse or misuse of power through means that undermine, humiliate, denigrate or injure the recipient. Bullying might be a regular pattern of behaviour or a one-off incident, happen face-to-face, on social media, in emails or phone calls, happen in the workplace or at work social events and may not always be obvious or noticed by others.

The Protection from Harassment Act 1997 defines harassment as conduct that causes alarm or distress or puts people in fear of violence and must involve such conduct on at least two occasions. It can include repeated attempts to impose unwanted communications and contact upon a person in a manner that could be expected to cause distress or fear in any reasonable person.

Unlawful discrimination is where someone is treated unfairly because of a protected characteristic. Protected characteristics are specific aspects of a person's identity defined by the Equality Act 2010. They are age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief, sex and sexual orientation.

Members must promote equality and inclusion by providing an environment free from harassment, discrimination, and victimisation and bullying and by treating people with

respect, regardless of their age, disability, gender, race, religion/ belief, sexual orientation or marriage/ civil partnership status.

The Equality Act 2010 places specific duties on local authorities. Councillors and co-opted members have a central role to play in ensuring that equality issues are integral to the local authority's performance and strategic aims, and that there is a strong vision and public commitment to equality across public services.

Members should be aware of the Council's Equality Objectives 2019-22 and act in accordance with the Council's Equality, Diversity and Inclusion Policy and Dignity and Respect at Work Policy.

3. Impartiality of officers of the council

As a councillor or co-opted member:

3.1 I do not compromise, or attempt to compromise, the impartiality of anyone who works for, or on behalf of, the local authority.

Officers work for the local authority as a whole and must be politically neutral (unless they are political assistants). They should not be coerced or persuaded to act in a way that would undermine their neutrality. You can question officers in order to understand, for example, their reasons for proposing to act in a particular way, or the content of a report that they have written. However, you must not try and force them to act differently, change their advice, or alter the content of that report, if doing so would prejudice their professional integrity.

4. Confidentiality and access to information

As a councillor or co-opted member:

4.1 I do not disclose information:

- a. given to me in confidence**
- b. by anyone acquired by me which I believe, or ought reasonably to be aware, is of a confidential nature, unless**
 - i. I have received the consent of a person authorised to give it;**
 - ii. I am required by law to do so;**
 - iii. the disclosure is made to a third party for the purpose of obtaining professional legal advice provided that the third party agrees not to disclose the information to any other person; or**
 - iv. the disclosure is:**
 - 1. reasonable and in the public interest; and**
 - 2. made in good faith and in compliance with the reasonable requirements of the local authority; and**

3. I have consulted the Monitoring Officer prior to its release.

4.2 I do not improperly use knowledge gained solely as a result of my role as a councillor for the advancement of myself, my friends, my family members, my employer or my business interests.

4.3 I do not prevent anyone from getting information that they are entitled to by law.

Local authorities must work openly and transparently, and their proceedings and printed materials are open to the public, except in certain legally defined circumstances. You should work on this basis, but there will be times when it is required by law that discussions, documents and other information relating to or held by the local authority must be treated in a confidential manner. Examples include personal data relating to individuals or information relating to ongoing negotiations.

5. Disrepute

As a councillor or co-opted member:

5.1 I do not bring my role or local authority into disrepute.

As a councillor or co-opted member, you are trusted to make decisions on behalf of your community and your actions and behaviour are subject to greater scrutiny than that of ordinary members of the public. You should be aware that your actions might have an adverse impact on you, other councillors and/or your local authority and may lower the public's confidence in your or your local authority's ability to discharge your/it's functions. For example, behaviour that is considered dishonest and/or deceitful can bring your local authority into disrepute. You are able to hold the local authority and fellow councillors to account and are able to constructively challenge and express concern about decisions and processes undertaken by the council whilst continuing to adhere to other aspects of this Code of Conduct.

6. Use of position

As a councillor or co-opted member:

6.1 I do not use, or attempt to use, my position improperly to the advantage or disadvantage of myself or anyone else.

Your position as a member of the local authority provides you with certain opportunities, responsibilities, and privileges, and you make choices all the time that will impact others. However, you should not take advantage of these opportunities to further your own or others' private interests or to disadvantage anyone unfairly.

7. Use of local authority resources and facilities

As a councillor or co-opted member:

7.1 I do not misuse council resources.

7.2 I will, when using the resources of the local or authorising their use by others:

- a. act in accordance with the local authority's requirements; and**
- b. ensure that such resources are not used for political purposes unless that use could reasonably be regarded as likely to facilitate, or be conducive to, the discharge of the functions of the local authority or of the office to which I have been elected or appointed.**

You may be provided with resources and facilities by the local authority to assist you in carrying out your duties as a councillor.

Examples include:

- office support
- stationery
- equipment such as phones, and computers
- transport
- access and use of local authority buildings and rooms.

These are given to you to help you carry out your role as a councillor more effectively and are not to be used for business or personal gain. They should be used in accordance with the purpose for which they have been provided and the local authority's own policies regarding their use.

8. Complying with the Code of Conduct

As a Councillor or co-opted member:

8.1 I undertake Code of Conduct training provided by my local authority.

8.2 I cooperate with any Code of Conduct investigation and/or determination.

8.3 I do not intimidate or attempt to intimidate any person who is likely to be involved with the administration of any investigation or proceedings.

8.4 I comply with any standards investigation or sanction imposed on me following a finding that I have breached the Code of Conduct.

It is extremely important for you as a councillor to demonstrate high standards, for you to have your actions open to scrutiny and for you not to undermine public trust in the local authority or its governance. If you do not understand or are concerned about the local authority's processes in handling a complaint you should raise this with your Monitoring Officer.

You must not make trivial, malicious or vexatious allegations against other Councillors/Officers.

9. Interests

As a councillor or co-opted member:

9.1 I register and disclose my interests.

Section 29 of the Localism Act 2011 requires the Monitoring Officer to establish and maintain a register of interests of members of the authority. You need to register your interests so that the public, local authority employees and fellow councillors know which of your interests might give rise to a conflict of interest. The register is a public document that can be consulted when (or before) an issue arises. The register also protects you by allowing you to demonstrate openness and a willingness to be held accountable.

You are personally responsible for deciding whether or not you should disclose an interest in a meeting, but it can be helpful for you to know early on if others think that a potential conflict might arise. It is also important that the public know about any interest that might have to be disclosed by you or other councillors when making or taking part in decisions, so that decision making is seen by the public as open and honest. This helps to ensure that public confidence in the integrity of local governance is maintained.

You should note that failure to register or disclose a disclosable pecuniary interest as set out in **Table 1**, is a criminal offence under the Localism Act 2011.

Appendix B sets out the detailed provisions on registering and disclosing interests. If in doubt, you should always seek advice from your Monitoring Officer.

10. Gifts and hospitality

As a councillor or co-opted member:

10.1 I do not accept gifts or hospitality, irrespective of estimated value, which could give rise to real or substantive personal gain or a reasonable suspicion of influence on my part to show favour from persons seeking to acquire, develop or do business with the local authority or from persons who may apply to the local authority for any permission, licence or other significant advantage.

10.2 I notify the Monitoring Officer in writing of any gift, benefit or hospitality with a value in excess of £10, or accumulatively in excess of £10 from the same source over the four-year term of office which you have been offered as a Member from any person or body other than the Authority within 28 days of receipt.

10.3 I register with the Monitoring Officer any significant gift or hospitality that I have been offered but have refused to accept.

In order to protect your position and the reputation of the local authority, you should exercise caution in accepting any gifts or hospitality which are (or which you reasonably believe to be) offered to you because you are a councillor. The presumption should always be not to accept significant gifts or hospitality. However, there may be times when such a refusal may be difficult if it is seen as rudeness in which case you could accept it but must ensure it is publicly registered. However, you do not need to register gifts and hospitality which are not related to your role as a councillor, such as Christmas gifts from your friends and family. It is also important to note that it is appropriate to accept normal expenses and hospitality associated with your duties as a councillor. If you are unsure, do contact your Monitoring Officer for guidance.

This duty to notify the Monitoring Officer does not apply where the gift is accepted on behalf of the Council and does not apply to the role of Lord Mayor.

11. Bias

11.1 I must not place myself under any financial or other obligation to outside individuals or organisations that might seek to influence me in the performance of my official duties.

11.2 When making a decision, I consider the matter with an open mind and on the facts before the meeting at which the decision is to be taken.

Where you have been involved in campaigning in your political role on an issue which does not impact on your personal and/or professional life you are not prohibited from participating in a decision in your political role as member.

Appendices

Appendix A – The Seven Principles of Public Life

The principles are:

Selflessness

Holders of public office should act solely in terms of the public interest.

Integrity

Holders of public office must avoid placing themselves under any obligation to people or organisations that might try inappropriately to influence them in their work. They should not act or take decisions in order to gain financial or other material benefits for themselves, their family, or their friends. They must disclose and resolve any interests and relationships.

Objectivity

Holders of public office must act and take decisions impartially, fairly and on merit, using the best evidence and without discrimination or bias.

Accountability

Holders of public office are accountable to the public for their decisions and actions and must submit themselves to the scrutiny necessary to ensure this.

Openness

Holders of public office should act and take decisions in an open and transparent manner. Information should not be withheld from the public unless there are clear and lawful reasons for so doing.

Honesty

Holders of public office should be truthful.

Leadership

Holders of public office should exhibit these principles in their own behaviour. They should actively promote and robustly support the principles and be willing to challenge poor behaviour wherever it occurs.

Appendix B - Registering interests

Within 28 days of becoming a member or your re-election or re-appointment to office you must register with the Monitoring Officer the interests which fall within the categories set out in **Table 1 (Disclosable Pecuniary Interests)** which are as described in “The Relevant Authorities (Disclosable Pecuniary Interests) Regulations 2012”. You should also register details of your other personal interests which fall within the categories set out in **Table 2 (Other Registerable Interests)**.

“**Disclosable Pecuniary Interest**” means an interest of yourself, or of your partner if you are aware of your partner's interest, within the descriptions set out in Table 1 below.

"Partner" means a spouse or civil partner, or a person with whom you are living as husband or wife, or a person with whom you are living as if you are civil partners.

1. You must ensure that your register of interests is kept up-to-date and within 28 days of becoming aware of any new interest, or of any change to a registered interest, notify the Monitoring Officer.
2. A ‘sensitive interest’ is as an interest which, if disclosed, could lead to the councillor, or a person connected with the councillor, being subject to violence or intimidation.
3. Where you have a ‘sensitive interest’ you must notify the Monitoring Officer with the reasons why you believe it is a sensitive interest. If the Monitoring Officer agrees they will withhold the interest from the public register.

Non participation in case of disclosable pecuniary interest

4. Where a matter arises at a meeting which directly relates to one of your Disclosable Pecuniary Interests as set out in **Table 1**, you must disclose the interest, not participate in any discussion or vote on the matter and must not remain in the room unless you have been granted a dispensation. If it is a ‘sensitive interest’, you do not have to disclose the nature of the interest, just that you have an interest. Dispensation may be granted in limited circumstances, to enable you to participate and vote on a matter in which you have a disclosable pecuniary interest.
5. Where you have a disclosable pecuniary interest on a matter to be considered or being considered by you as a Committee member, you must notify the Monitoring Officer of the interest and must not take any steps or further steps in the matter apart from arranging for someone else to deal with it.

Disclosure of Other Registerable Interests

6. Where a matter arises at a meeting which **directly relates** to one of your Other Registerable Interests (as set out in **Table 2**), you must disclose the interest. You may speak on the matter only if members of the public are also allowed to speak at the meeting but otherwise must not take part in any discussion or vote on the matter and must not remain in the room unless you have been granted a dispensation. If it is a ‘sensitive interest’, you do not have to disclose the nature of the interest.

Disclosure of Non-Registerable Interests

7. Where a matter arises at a meeting which directly relates to your financial interest or well-being (and is not a Disclosable Pecuniary Interest set out in Table 1) or a financial interest or well-being of a relative or close associate, you must disclose the interest. You may speak on the matter only if members of the public are also allowed to speak at the meeting. Otherwise you must not take part in any discussion or vote on the matter and must not remain in the room unless you have been granted a dispensation. If it is a ‘sensitive interest’, you do not have to disclose the nature of the interest.
8. Where a matter arises at a meeting which affects –
 - a. your own financial interest or well-being;
 - b. a financial interest or well-being of a relative, close associate; or
 - c. a body included in those you need to disclose under Other Registrable Interests as set out in **Table 2**.

you must disclose the interest. In order to determine whether you can remain in the meeting after disclosing your interest the following test should be applied:

9. Where a matter **affects** your financial interest or well-being:
 - a. to a greater extent than it affects the financial interests of the majority of inhabitants of the ward affected by the decision and;
 - b. a reasonable member of the public knowing all the facts would believe that it would affect your view of the wider public interest

You may speak on the matter only if members of the public are also allowed to speak at the meeting. Otherwise, you must not take part in any discussion or vote on the matter and must not remain in the room unless you have been granted a dispensation.

If it is a ‘sensitive interest’, you do not have to disclose the nature of the interest.

10. Where you have a personal interest in any business of your authority and you have made an executive decision in relation to that business, you must make sure that any written statement of that decision records the existence and nature of your interest.

Table 1: Disclosable Pecuniary Interests

This table sets out the explanation of Disclosable Pecuniary Interests as set out in the Relevant Authorities (Disclosable Pecuniary Interests) Regulations 2012.

Subject	Description
Employment, office, trade, profession or vocation	Any employment, office, trade, profession or vocation carried on for profit or gain. [Any unpaid directorship.]
Sponsorship	Any payment or provision of any other financial benefit (other than from the council) made to the councillor during the previous 12-month period for expenses incurred by him/her in carrying out his/her duties as a councillor, or towards his/her election expenses. This includes any payment or financial benefit from a trade union within the meaning of the Trade Union and Labour Relations (Consolidation) Act 1992.
Contracts	Any contract made between the councillor or his/her spouse or civil partner or the person with whom the councillor is living as if they were spouses/civil partners (or a firm in which such person is a partner, or an incorporated body of which such person is a director* or a body that such person has a beneficial interest in the securities of*) and the council — (a) under which goods or services are to be provided or works are to be executed; and (b) which has not been fully discharged.
Land and Property	Any beneficial interest in land which is within the area of the council. ‘Land’ excludes an easement, servitude, interest or right in or over land which does not give the councillor or his/her spouse or civil partner or the person with whom the councillor is living as if they were spouses/ civil partners (alone or jointly with another) a right to occupy or to receive income.

<p>Licences</p>	<p>Any licence (alone or jointly with others) to occupy land in the area of the council for a month or longer Corporate tenancies Any tenancy where (to the councillor’s knowledge)— (a) the landlord is the council; and (b) the tenant is a body that the councillor, or his/her spouse or civil partner or the person with whom the councillor is living as if they were spouses/ civil partners is a partner of or a director* of or has a beneficial interest in the securities* of.</p>
<p>Securities</p>	<p>Any beneficial interest in securities* of a body where— (a) that body (to the councillor’s knowledge) has a place of business or land in the area of the council; and (b) either— (i)) the total nominal value of the securities* exceeds £25,000 or one hundredth of the total issued share capital of that body; or (ii) if the share capital of that body is of more than one class, the total nominal value of the shares of any one class in which the councillor, or his/ her spouse or civil partner or the person with whom the councillor is living as if they were spouses/civil partners has a beneficial interest exceeds one hundredth of the total issued share capital of that class.</p>

* ‘director’ includes a member of the committee of management of an industrial and provident society.

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

Table 2: Other Registrable Interests

You have a personal interest in any business of your authority where it relates to or is likely to affect:

a) any body of which you are in general control or management and to which you are nominated or appointed by your authority

b) any body

- i. exercising functions of a public nature
- ii. any body directed to charitable purposes or
- iii. one of whose principal purposes includes the influence of public opinion or policy (including any political party or trade union)

Appendix C – the Committee on Standards in Public Life

The LGA has undertaken this review whilst the Government continues to consider the recommendations made by the Committee on Standards in Public Life in their report on Local Government Ethical Standards. If the Government chooses to implement any of the recommendations, this could require a change to this Code.

The recommendations cover:

- Recommendations for changes to the Localism Act 2011 to clarify in law when the Code of Conduct applies
- The introduction of sanctions
- An appeals process through the Local Government Ombudsman
- Changes to the Relevant Authorities (Disclosable Pecuniary Interests) Regulations 2012
- Updates to the Local Government Transparency Code
- Changes to the role and responsibilities of the Independent Person
- That the criminal offences in the Localism Act 2011 relating to Disclosable Pecuniary Interests should be abolished

The Local Government Ethical Standards report also includes Best Practice recommendations. These are:

Best practice 1: Local authorities should include prohibitions on bullying and harassment in codes of conduct. These should include a definition of bullying and harassment, supplemented with a list of examples of the sort of behaviour covered by such a definition.

Best practice 2: Councils should include provisions in their code of conduct requiring councillors to comply with any formal standards investigation and prohibiting trivial or malicious allegations by councillors.

Best practice 3: Principal authorities should review their code of conduct each year and regularly seek, where possible, the views of the public, community organisations and neighbouring authorities.

Best practice 4: An authority's code should be readily accessible to both councillors and the public, in a prominent position on a council's website and available in council premises.

Best practice 5: Local authorities should update their gifts and hospitality register at least once per quarter, and publish it in an accessible format, such as CSV.

Best practice 6: Councils should publish a clear and straightforward public interest test against which allegations are filtered.

Best practice 7: Local authorities should have access to at least two Independent Persons.

Best practice 8: An Independent Person should be consulted as to whether to undertake a formal investigation on an allegation and should be given the option to review and comment on allegations which the responsible officer is minded to dismiss as being without merit, vexatious, or trivial.

Best practice 9: Where a local authority makes a decision on an allegation of misconduct following a formal investigation, a decision notice should be published as soon as possible on its website, including a brief statement of facts, the provisions of the code engaged by the allegations, the view of the Independent Person, the reasoning of the decision-maker, and any sanction applied.

Best practice 10: A local authority should have straightforward and accessible guidance on its website on how to make a complaint under the code of conduct, the process for handling complaints, and estimated timescales for investigations and outcomes.

Best practice 11: Formal standards complaints about the conduct of a parish councillor towards a clerk should be made by the chair or by the parish council, rather than the clerk in all but exceptional circumstances.

Best practice 12: Monitoring Officers' roles should include providing advice, support and management of investigations and adjudications on alleged breaches to parish councils within the remit of the principal authority. They should be provided with adequate training, corporate support and resources to undertake this work.

Best practice 13: A local authority should have procedures in place to address any conflicts of interest when undertaking a standards investigation. Possible steps should include asking the Monitoring Officer from a different authority to undertake the investigation.

Best practice 14: Councils should report on separate bodies they have set up or which they own as part of their annual governance statement and give a full picture of their relationship with those bodies. Separate bodies created by local authorities should abide by the Nolan principle of openness and publish their board agendas and minutes and annual reports in an accessible place.

Best practice 15: Senior officers should meet regularly with political group leaders or group whips to discuss standards issues.

Appendix D - LIST OF POLICIES

- Sheffield City Council Electronic Communications Policy
- Members' ICT Usage Policy
- Equality, Diversity and Inclusion Policy
- Sheffield City Council Equality Objectives 2019-22

This page is intentionally left blank

MONITORING OFFICER PROTOCOL

1. STATUTORY RESPONSIBILITIES

- 1.1 The Monitoring Officer is a statutory appointment pursuant to Section 5 of the Local Government and Housing Act 1989 This Protocol sets out the Monitoring Officer's role in relating to the statutory duty to promote and maintain high standards of conduct under the Localism Act 2011.
- 1.2 The role of the Monitoring Officer rests with the Director of Legal and Governance. The Monitoring Officer may nominate a member of staff to act as Deputy Monitoring Officer while absent or ill and has appointed the Assistant Directors of Legal and Governance as Deputy Monitoring Officers. The Deputies will act only in the absence of the Monitoring Officer.
- 1.3 This Protocol should be read in conjunction with Articles 13 and 16 of the Constitution which set out all Monitoring Officer functions. It should also be read in conjunction with the procedure for investigating standards complaints. A list of the functions of the Monitoring Officer appears in the attached Schedule.

2. WORKING ARRANGEMENTS

- 2.1 It is vital that Members and Officers work with the Monitoring Officer and his or her staff, to effectively discharge the Council business, statutory responsibilities and promote the corporate health of the Council.
- 2.2 The Monitoring Officer's duties will be discharged in accordance with the Council's Constitution, legislative requirements and relevant Government guidance. The Monitoring Officer's ability to discharge these duties and responsibilities will depend, to a large extent, on Members and Officers:-
 - (a) complying with the law (including any relevant Codes of Conduct);
 - (b) complying with any general guidance, codes or protocols issued from time to time by the Monitoring Officer;
 - (c) making lawful and proportionate decisions;
 - (d) generally, not taking action that would bring the Council, their offices or professions into disrepute;
 - (e) seeking early advice on issues relating to constitutional or ethical matters;

- (f) raising alerts to issues that may become of concern to the Authority about legal powers to do something or not, ethical standards, probity, propriety, procedural or other constitutional issues that are likely to (or do) arise; and
- (g) Reporting to the Monitoring Officer at the earliest opportunity convictions of criminal offences which might amount to a breach of the Members Code of Conduct.

2.3 The Monitoring Officer will:

- 2.3.1 Have advance notice and access to information (including agendas, minutes, reports and related papers) of all relevant meetings of the Authority, (including meetings at which Officer delegated decisions are taken) at which a binding decision may be made (including meetings where there may be a failure to take a decision which should be taken);
- 2.3.2 Have the right to attend (and be heard) any meeting of the Authority (including meetings at which Officer delegated decisions are taken) before any binding decision is taken (including a meeting where there may be failure to take a decision where one should be taken).
- 2.3.3 Meet regularly with the Head of Paid Service and the Chief Finance Officer to consider and recommend action in connection with corporate Governance issues, matters of concern regarding legal, ethical standards probity, procedural, constitutional issues that are likely and do arise;
- 2.3.4 In undertaking or arranging investigations will have unqualified access to any information held by the Council and to any Officer who can assist in the discharge of the functions.
- 2.3.5 Report to Council as necessary on resources.

3. RELATIONSHIPS

- 3.1 The Monitoring Officer will develop effective working liaison and relationship to ensuring effective and efficient discharge of Council business with:
 - (a) The Lord Mayor, Chairs of Policy, Regulatory, Audit and Standards and other Committees of the Council; and
 - (b) The Local Auditor and the Local Government Ombudsman or their successors;
- 3.2 Refer any breaches to, or give and receive any relevant information, whether confidential or otherwise, (through appropriate protocols, if necessary), to the bodies in 3.1 (b).

4. PROCEDURE FOR DEALING WITH COMPLAINTS REGARDING CITY, PARISH AND TOWN COUNCILLORS AND CO-OPTED MEMBERS

- 4.1 The procedure for dealing with complaints that a member of the City Council, Parish and Town Councils or a Co-opted Member has failed to comply with the Councillor Code of Conduct is set out in Appendix A.
- 4.2 The Monitoring Officer reserves the right to deal under the procedure with any issues arising in the course of business that concerns the conduct or alleged conduct of a Member, in the absence of a complaint, if the Monitoring Officer deems it reasonable and appropriate to do so. If doing so the Monitoring Officer shall set out the issue in writing as a complaint.

SCHEDULE

A list of the functions of the Monitoring Officer

1. Report on contraventions or likely contraventions of any enactment or rule of law	Section 5 Local Government and Housing Act 1989
2. Report on any maladministration or injustice where Ombudsman has carried out an investigation	Section 5 Local Government and Housing Act 1989
3. Appointment of Deputy	Section 5 Local Government and Housing Act 1989
4. Report on resources	Section 5 Local Government and Housing Act 1989
5. Maintain register of Members Interests and gifts and hospitality	Localism Act 2011
6. To be responsible for the operation and maintenance of the whistleblowing policy	Whistleblowing Policy and Procedure (in the Officers' Code of Conduct)
7. Proper Officer – Local Government Access to Information Regulations	Part 2 of the Constitution Article 13.03
8. Advise on vires, maladministration, impropriety, probity	Part 2 of the Constitution Article 13.03

Appendix A

SHEFFIELD CITY COUNCIL

PROCEDURE FOR DEALING WITH COMPLAINTS REGARDING CITY, PARISH AND TOWN COUNCILLORS AND CO-OPTED MEMBERS

1. Introduction

1.1 Under the Localism Act 2011, the Council has a duty to promote and maintain high standards of conduct for its elected and co-opted members and have arrangements in place to deal with complaints.

1.2 This Procedure sets out how the Council will deal with a complaint alleging a breach of the Councillor Code of Conduct by:-

- Sheffield City Councillors
- Voting and non-voting co-opted members of the Council
- Bradfield Parish Councillors
- Ecclesfield Parish Councillors
- Stocksbridge Town Councillors

(In this Procedure the term 'Member' is used to describe a Councillor or Co-opted Member)

1.3 In dealing with complaints we will be fair to both the complainant and Member and progress matters in accordance with the timescales set out in the Procedure. Complaints will be handled in the strictest confidence at all times.

1.4 The Council has a duty to ensure no conflict of interest with officers when undertaking standards investigations. If a conflict of interest is identified, it will be determined in consultation with the Independent Person whether the matter should be dealt with by an alternative Monitoring Officer.

1.5 The Council has a clear and straightforward public interest test, which is used by the Monitoring Officer when considering complaints.

2. Monitoring Officer

2.1 David Hollis, Director of Legal and Governance, is the Council's Monitoring Officer. This is a statutory role, responsible for ensuring that the Council, its Members and officers carry out their functions in a lawful and ethical manner. The role includes supporting the Audit and Standards Committee and the Independent Persons in dealing with complaints alleging a breach of the Councillor Code of Conduct.

3. Independent Persons

3.1 The Council appoints Independent Persons from outside the Council to assist the Monitoring Officer and the Audit and Standards Committee in considering complaints. This is statutory requirement under the Localism Act 2011. Sheffield has appointed two Independent Persons - David Waxman and Karen Widdowson.

3.2 The Independent Person must be consulted at various stages in the complaints process:

1. The Independent Person should be consulted on an allegation and should be given the option to review and comment on allegations which the Monitoring Officer is minded to dismiss as being malicious, without merit, vexatious or trivial.
2. As to whether to undertake a formal investigation.
3. Before the Hearing Sub-Committee.

3.3 An elected member who is the subject of a Standards Complaint is entitled to process / procedural advice from an Independent Person, and any request shall be made via the Monitoring Officer.

If the elected member requires any other form of support, a request can be made through Democratic Services. Advice on this is available on the Members Sharepoint site.

4. Making a Complaint/Withdrawing a Complaint

4.1 Complaints alleging a breach of the Councillor Code of Conduct should be made in writing using the complaint form and sent to David Hollis, Monitoring Officer, Sheffield City Council, Town Hall, Sheffield S1 2HH or email david.hollis@sheffield.gov.uk. The complaint form is available from:-

- Website - <http://www.sheffield.gov.uk/home/your-city-council/council-meetings>
- Email - committee@sheffield.gov.uk
- Phone - Democratic Services on 0114 273 4015

4.2 If you need advice or assistance in submitting a complaint concerning an elected member, please contact Sarah Hyde in Democratic Services (email sarah.hyde@sheffield.gov.uk or phone 0114 273 4015).

- 4.3 Details of the complaint, including the name of the complainant, will be shared with the Member. The complainant can request at section 2 of the complaint form for their identity to be kept confidential. Requests for confidentiality will be considered by the Monitoring Officer, in consultation with the Independent Person, and the complainant will be informed in writing of the outcome. In the interest of fairness and natural justice, we believe Members who are complained about have a right to know who has made the complaint. We are unlikely to withhold your identity unless there are exceptional circumstances; for example, that you can demonstrate that you will suffer significant harm or distress as a result of disclosure. In exceptional circumstances where the matter complained about is very serious, we can proceed with an investigation or other action and disclose your name even if you have expressly asked us not to.
- 4.4 Anonymous complaints will not be considered.
- 4.5 The complainant can withdraw their complaint at any time by informing the Monitoring Officer in writing. The Monitoring Officer will confirm this in writing with the complainant within 5 working days and also inform the Member that the complaint has been withdrawn.
- 4.6 Where a complaint has been withdrawn, the Monitoring Officer reserves the right to pursue the issues in the complaint.
- 5.0 Acknowledging the Complaint/Rejecting a Complaint/Informing the Member**
- 5.1 The Monitoring Officer will acknowledge receipt of the complaint in writing within 5 working days, with details of how the complaint will be dealt with and providing a copy of this Procedure and the Code of Conduct.
- 5.2 If necessary, the Monitoring Officer will clarify any matters with the complainant as soon as possible before the Member is informed.
- 5.3 The Monitoring Officer also reserves the right to reject a complaint if it is considered to be trivial, vexatious, repetitious, not a standards matter or a general misuse of the opportunity. The complainant will be informed of the reasons why a complaint has been rejected.
- 5.4 The Member will be informed in writing that a complaint has been made about them within 5 working days of receipt of the complaint or clarification under paragraph 5.2. This will include the name of the complainant (unless the Monitoring Officer has agreed to the complainant's request that their name is kept confidential) and details of the complaint. They will also receive a copy of this Procedure and the

Code of Conduct. To assist the Monitoring Officer in assessing the complaint, the Member will be invited to submit within 10 working days a written statement of fact in response to the complaint. Members will not be notified of complaints that are rejected under paragraph 5.3

5.5 The Monitoring Officer will also inform the Leader of the relevant political Group, Group Whip and Chair of the Audit and Standards Committee that an accepted complaint has been received and provide a summary of the complaint. If he considers it appropriate the Monitoring Officer may also inform the Chief Executive.

5.6 Where a complaint relates to a Parish or Town Councillor, the Monitoring Officer will also inform the Clerk of that Council of the name of the Member and details of the complaint. The Clerk will also be kept informed of the progress and the outcome of the complaint.

6. Assessment by the Monitoring Officer

6.1 Before assessment of the complaint, it may be necessary for the Monitoring Officer to request further information or clarification from the complainant and/or Member and, where necessary, obtain other available information, such as the minutes of a meeting.

6.2 The Monitoring Officer, in consultation with the Independent Person, will consider (a) the complaint, any remedy sought by the complainant, any written statement of fact submitted by the Member and any other information obtained; (b) whether the member was acting in their official capacity and that the Code of Conduct does apply; (c) if the allegation constitutes a potential breach of the Code of Conduct; and (d) would consideration of the complaint be in the public interest; and then take one of the following courses of action:-

1. Take no action or
2. Take other action through informal resolution or
3. Refer the matter for investigation
4. Refer the matter to the Consideration Sub-Committee

6.3 The complainant and the Member will be informed in writing within 10 working days of the outcome and the reasons for the decision.

6.4 The Monitoring Officer will also inform the Leader of the relevant political Group, Group Whip, Chair of the Audit and Standards Committee and, where the Monitoring Officer considers it appropriate the Chief Executive, of the assessment decision. Where a complaint relates to a Parish or Town Councillor, the Monitoring Officer will also inform the Clerk of that Council.

6.5 Where a complaint is not referred for investigation, the Monitoring Officer will seek to deal with the matter within 8 weeks.

6.6 Take No Action

6.6.1 It is likely that no action will be taken where:-

- A significant amount of time has elapsed since the events which are the subject of the complaint.
- The allegation relates to a cultural or recurring issue relating to standards within the Council.
- The matter should be dealt with by some other method.
- Complaints have been made about the Member relating to similar issues that have previously been dealt with through this Procedure.
- The complaint appears to be trivial, vexatious, repetitious or a general misuse of the opportunity.
- The conduct occurred during political debate or could be regarded as a political expression of views or opinion.

6.7 Take Other Action Through Informal Resolution

6.7.1 Informal resolution may be the simplest and most cost effective way of resolving the complaint and without determining if an actual breach of the Code has taken place. It may be appropriate where:

- The Monitoring Officer considers that this is the most effective way of resolving the matter to the complainant's satisfaction;
- The Member appears to have a poor understanding of the Code of Conduct and/or related Council procedures;
- The conduct complained of appears to be a symptom of wider underlying conflicts which, if unresolved, are likely to lead to further misconduct or allegations of misconduct;
- The conduct complained of appears to the Monitoring Officer not to require a formal sanction;
- The complaint appears to reveal a lack of guidance, protocols and procedures within the District or Parish/Town Council;

- The complaint consists of allegations and retaliatory allegations between councillors;
- The complaint consists of allegations about how formal meetings are conducted; and
- The conduct complained of may be due to misleading, unclear or misunderstood advice from officers.

6.7.2 The Monitoring Officer, in consultation with the Independent Person, may take any of the following actions:-

- Take such steps as they think appropriate to prevent a future breach of the Code including training, guidance and introducing or amending policies/protocols.
- Ask the Whips to address the issue raised within their political parties or with an individual Member.
- Mediate between the parties involved to resolve the issues.
- Seek an apology from the Member.
- Any other action capable of resolving the complaint.

6.7.3 If a member of the public making a complaint is not satisfied with the action to be taken through informal resolution they can make a request in writing to the Monitoring Officer for reconsideration. If appropriate, the Monitoring Officer may then recommend additional mediation, reconsider the original action proposed, or refer the complaint to Consideration Sub-Committee.

6.8 Refer the Matter for Investigation

6.8.1 It is expected that the Monitoring Officer will refer only the most serious breaches for investigation or where the Member fundamentally disputes or does not accept the allegations in the complaint.

6.8.2 If a complaint has been referred for investigation, the Monitoring Officer, in consultation with the Independent Person, will appoint a person to undertake the investigation and this may be either a Council Officer or an outside agent, depending on the complexity and subject of the complaint.

6.8.3 The Investigating Officer will inform the complainant and Member of the process and proposed timescale of the investigation. The investigation

may involve interviewing both parties and possibly other witnesses, together with reviewing any relevant documentation or paperwork.

- 6.8.4 The Investigating Officer will prepare a draft report on the outcome of the investigation and provide the complainant and Member with a copy for review and comment.
- 6.8.5 The Investigating Officer will submit a final version of the report to the Monitoring Officer that will make a finding that either (a) there has been a breach of the Code of Conduct or (b) there has not been a breach of the Code of Conduct. The final report will also be sent to the complainant and Member.
- 6.8.6 The Monitoring Officer will submit the Investigating Officer's report to the Consideration Sub-Committee.
- 6.8.7 An investigation will be completed within 12 weeks of a referral by the Monitoring Officer. The Consideration Sub-Committee will meet within two months of the final report being submitted to the Monitoring Officer.
- 6.9 Refer the matter to the Consideration Sub-Committee
- 6.9.1 The Monitoring Officer can refer a complaint direct to the Sub-Committee if it is considered that there is a breach of the Code but there is no dispute over the events in relation to the complaint and an investigation is not considered necessary.
- 6.9.2 If a member of the public making a complaint is not satisfied with the action to be taken through informal resolution they can make a request in writing to the Monitoring Officer for reconsideration. If appropriate, the Monitoring Officer may then recommend additional mediation, reconsider the original action proposed, or refer the complaint to Consideration Sub-Committee.

7 Consideration Sub-Committee

- 7.1 The Consideration Sub-Committee comprises 3 Councillors and 1 non-voting co-opted Independent Member.
- 7.2 The complainant and Member are not required to attend the meeting of the Sub-Committee.
- 7.3 The Monitoring Officer will submit a report on the outcome of an investigation or a matter referred to the Sub-Committee. The Investigating Officer will attend the meeting.

- 7.4 The Sub-Committee will consider the Monitoring Officer’s report and, after taking the views of the Independent Person into account, can:-
- (a) take no action; or
 - (b) take other action including any of the following actions:-
 - Take such steps as the Sub-Committee considers appropriate to prevent a future breach of the Code including training, guidance and introducing or amending policies/protocols.
 - Ask the Whips to address the issue raised within their political parties or with an individual Member.
 - Request the Monitoring Officer, in consultation with the Independent Person, to mediate between the parties involved to resolve the issues.
 - Seek an apology from the Member.
 - Any other action capable of resolving the complaint.
 - (c) refer the matter to a Hearing Sub-Committee.
- 7.5 Where the Consideration Sub-Committee is considering a report on the referral of a complaint where a member of the public is not satisfied with the action to be taken through informal resolution, the only option available to the Sub-Committee is to ratify the original informal resolution, or to take other action including any of the following actions:-
- Take such steps as the Consideration Sub-Committee considers appropriate to prevent a future breach of the Code including training, guidance and introducing or amending policies/protocols.
 - Ask the Whips to address the issue raised within their political parties or with an individual Member.
 - Request the Monitoring Officer, in consultation with the Independent Person, to mediate between the parties involved to resolve the issues.
 - Seek an apology from the Member.
 - Any other action capable of resolving the complaint.

7.6 The Monitoring Officer will inform the complainant and Member in writing within 10 working days of the outcome and the reasons for the Sub-Committee's decision.

8. Hearing Sub-Committee

8.1 The Hearing Sub-Committee comprises 3 Councillors and 1 non-voting co-opted Independent Member.

8.2 The Sub-Committee will meet within two months of a referral by the Consideration Sub-Committee to consider the allegation.

8.3 The Sub-Committee will meet in public unless it decides that all or part of the meeting should be held in private in accordance with the Access to Information Procedure Rules in the Council's Constitution.

8.4 In advance of the Hearing, there will be a pre-hearing process to allow matters at the Hearing to be dealt with more fairly and economically.

8.5 The complainant and member will be given the opportunity to attend the Hearing and present witnesses. The Monitoring Officer, any Investigating Officer and Independent Person will also attend. The procedure at the Hearing will include:-

- Making findings of fact
- Deciding if there has been a breach of the Code of Conduct
- Consider the remedies/sanctions available if there is a finding that the Member has breached of the Code of Conduct

8.6 Full details of the pre-hearing and hearing process are set out in the Procedure at Hearings. The Member and complainant will be provided with a copy of the Procedure.

8.7 A Finding of No Breach of the Code of Conduct

8.7.1 If the Sub-Committee finds that the Member did not breach the Code of Conduct no further action will be taken in respect of the complaint. However, the Sub-Committee can make a recommendation to the authority with a view to promoting and maintaining high standards of conduct in general (e.g. proposed changes to internal procedures or training for Members).

8.8 A Finding of a Breach of the Code of Conduct

- 8.8.1 If the Sub-Committee finds that a breach of the Code of Conduct has occurred they may make any of the following recommendations and may specify to whom they wish them to be directed:-
- Recommending to the Member's Group Leader and/or Group Whip (or in the case of un-grouped members, recommend to Council or to Committees) that he/she be removed from any or all Committees or Sub-Committees of the Council.
 - Instructing the Monitoring Officer to arrange training for the member.
 - That policies/procedures are amended.
 - That a briefing/information note be issued.
 - That an apology be given.
 - That the Member is censured in writing and a copy of the letter is published on the Council's website.
 - Take no action where it is not considered appropriate in the circumstances to impose a sanction.

8.8.2 The Monitoring Officer will inform the complainant and the Member of the outcome from the Sub-Committee hearing in writing within 10 working days.

8.8.3 The findings and decision of the Sub-Committee will be also be available on the Council's website and copies will be supplied to the Chief Executive, Leaders of all the political Groups and the Group Whips.

8.8.4 Where the matter relates to a Parish or Town Councillor, the Clerk of that Council will be informed of the outcome of a Hearing.

9. Appeals

9.1 There is no right of appeal for the complainant or Member against a decision of the Monitoring Officer, Consideration Sub-Committee or Hearing Sub-Committee.

9.2 If the complainant feels that the Council has failed to deal with their complaint properly, they can make a complaint to the Local Government and Social Care Ombudsman (<http://www.lgo.org.uk/make-a-complaint/how-to-complain> or phone 0300 061 0614).

10. Reports

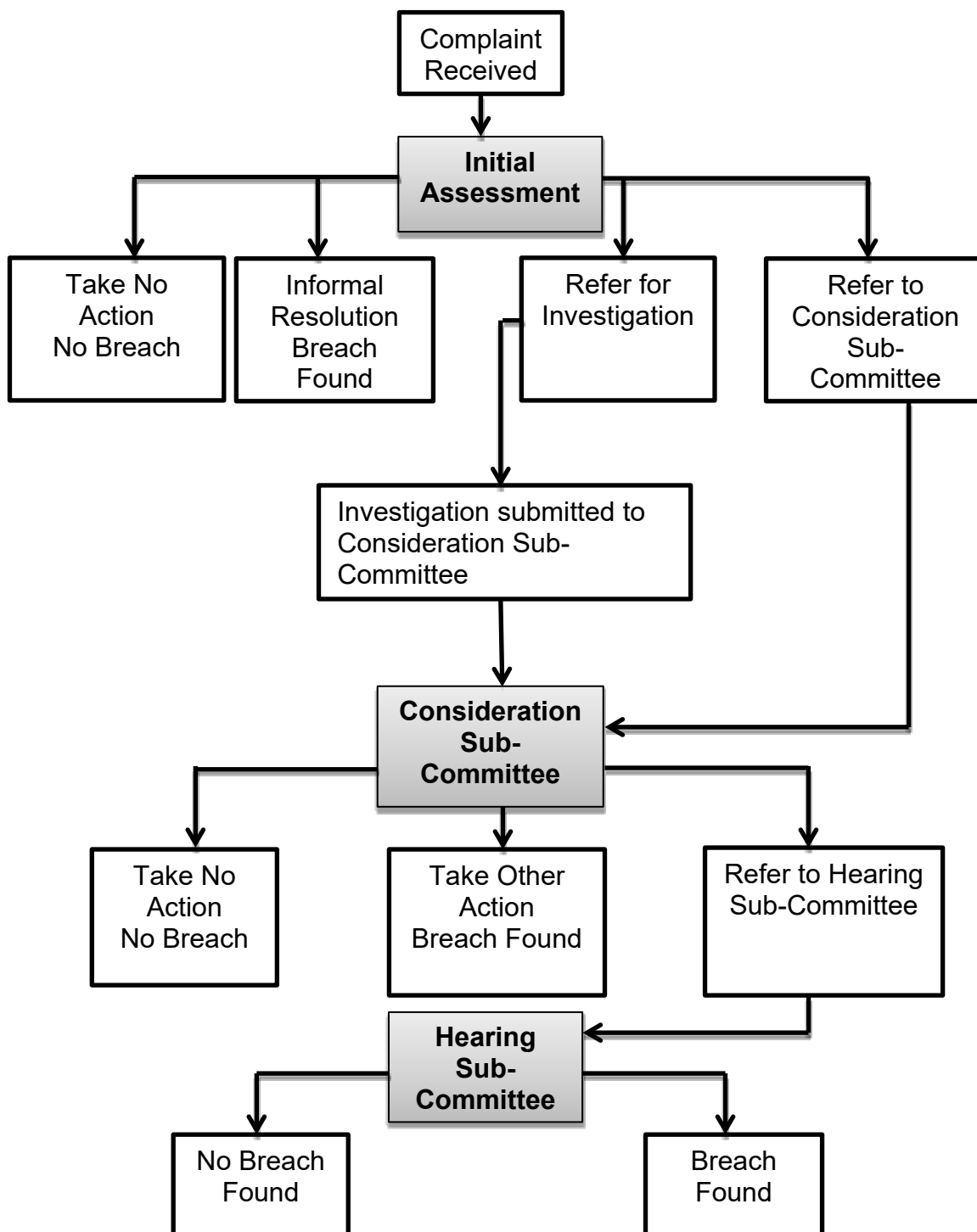
- 10.1 An annual report and half yearly interim report will be submitted to the Audit and Standards Committee with a summary of all Standards Complaints received and their outcome.

11. Data Protection

- 11.1 Complaints will be handled in the strictest confidence at all times. We will ensure that any information received as part of the handling of the complaint is disclosed only to those who can demonstrate a valid need to know it. However, when a complaint is considered at a Standards Committee Hearing then any information will be dealt with in accordance with the Access to Information Procedure Rules in the Council's Constitution.
- 11.2 Complaints records will be stored safely and securely. Records of the number of complaints received, the outcomes and the subject Members, will be kept for so long afterwards as we consider it may be required to deal with any questions or complaints about the service which we provide. Personal information about the complainant and details of the complaint itself will be deleted after 7 years unless we elect to retain it for a longer period in order to comply with our legal and regulatory obligations.

12. Review and Changes to the Procedure

- 12.1 The Monitoring Officer will review the Procedure annually, in consultation with the Independent Persons, and submit a report on any proposed changes to the Audit and Standards Committee for consideration. In accordance with the Constitution, any changes will require final approval at Full Council.



If a breach is found, the following options are available:

- Recommending to the Member’s Group Leader and/or Group Whip (or in the case of un-grouped members, recommend to Council or to Committees) that he/she be removed from any or all Committees or Sub-Committees of the Council.
- Instructing the Monitoring Officer to arrange training for the member.
- That policies/procedures are amended.
- That a briefing/information note be issued.



Audit and Standards Committee Report

Report of: Interim Director of Legal and Governance

Date: 16 February 2023

Subject: Work Programme

Author of Report: Jay Bell, Democratic Services

Summary:

The report provides details of an outline work programme for the Committee.

Recommendations:

That the Committee:-

(a) considers the Work Programme and identifies any further items for inclusion;
and

(b) approves the work programme.

Background Papers: None

Category of Report: OPEN

Statutory and Council Policy Checklist

Financial Implications
NO Cleared by:
Legal Implications
NO Cleared by:
Equality of Opportunity Implications
NO Cleared by:
Tackling Health Inequalities Implications
NO
Human rights Implications
NO:
Environmental and Sustainability implications
NO
Economic impact
NO
Community safety implications
NO
Human resources implications
NO
Property implications
NO
Area(s) affected
NONE
Is the item a matter which is reserved for approval by the City Council?
NO
Press release
NO

WORK PROGRAMME

1. Purpose of Report

1.1 To consider an outline work programme for the Committee.

2. Work Programme

2.1 It is intended that there will be at least five meetings of the Committee during the year with three additional meetings arranged if required. The work programme includes some items which are dealt with at certain times of the year to meet statutory deadlines, such as the Annual Governance Report and Statement of Accounts, and other items requested by the Committee. In addition, it also includes standards related matters, including an annual review of the Members Code of Conduct and Complaints Procedure and an Annual Report on the complaints received.

2.2 An outline programme is attached and Members are asked to identify any further items for inclusion.

3. Recommendation

3.1 That the Committee:-

- (a) considers the Work Programme and identifies any further items for inclusion;
and
- (b) approves the work programme.

David Hollis
Interim Director of Legal and Governance

This page is intentionally left blank

Audit and Standards Work Programme 2022-23- Working Copy

Date	Item	Author
16 June 2022	Internal Audit Plan 2022/23	Linda Hunter (Senior Finance Manager)
	Progress in High Opinion Reports	Linda Hunter (Senior Finance Manager)
	New Housing System and Project Update	Ajman Ali (Executive Director Operational Services)
	Government Response to The Committee on Standards in Public Life Report	Gillian Duckworth (Director of Legal and Governance)
	Work Programme	Gillian Duckworth (Director of Legal and Governance)
	Strategic Risk Reporting	Helen Molteno (Corporate Risk Manager)
7 July 2022	Closed Meeting with Members and Ernst & Young	
28 July 2022	Summary of Statement of Accounts	Ryan Keyworth (Director of Finance and Commercial Services)
	Internal Audit Annual Fraud Report	Stephen Bower (Finance and Risk Manager)
	Role of the Audit Committee and Training	Claire Sharratt (Senior Finance Manager)
	Work Programme	Gillian Duckworth (Director of Legal and Governance)
22 September 2022	Virtual Training – Learning lessons from recent reports	External Facilitator Bethany Evans
22 September 2022	External Audit Plan 2021/22	External Auditor (EY)

Audit and Standards Work Programme 2022-23- Working Copy

	Annual Internal Audit Report	Linda Hunter (Senior Finance Manager)
	Formal Response to Audit (ISA 260) Recommendations	Ryan Keyworth (Director of Finance and Commercial Services)
	Interim Standards Complaints Report (Half Yearly)	Gillian Duckworth (Director of Legal and Governance)
	Annual Governance Statement	Gillian Duckworth (Director of Legal and Governance)
20 October 2022	Closed meeting with Members and External Auditors	
17 November 2022	Annual Corporate Complaints Report & Annual Ombudsman Report 2021/22	Corleen Bygraves-Paul (Service Delivery Manager)
	Work Programme	David Hollis (Interim Director of Legal and Governance)
22 December 2022	CANCELLED	
19 January 2023	Progress in High Opinion Reports	Linda Hunter (Senior Finance Manager)
	Code of Corporate Governance	David Hollis (Interim Director of Legal and Governance)
	Information Management Annual Report	Sarah Green (Senior Information Management Officer)
	Work Programme	David Hollis (Interim Director of Legal and Governance)
	Strategic Risk Reporting	Helen Molteno (Corporate Risk Manager)
16 February 2023	External Audit Update Report	External Auditor (EY)
	Annual Standards Report	David Hollis (Interim Director of Legal and Governance)

Audit and Standards Work Programme 2022-23- Working Copy

	Review of Members' Code of Conduct and Complaints Procedure	David Hollis (Interim Director of Legal and Governance)
	Findings of the recommendations on the Annual Complaints and Ombudsman Report from 17 November 2022.	Corleen Bygraves-Paul (Service Delivery Manager)
	Housing Management System – Audit Update	Robert Parkin (Assistant Director Legal and Governance)
	Work Programme	David Hollis (Interim Director of Legal and Governance)
9 March 2023	Statement of Accounts (Audited)	Tony Kirkham (Interim Director of Finance)
	Report of those Charged with Governance (ISA 260)	External Auditor (EY)
	Update on Governance Issues outlined in the Annual Governance Statement	David Hollis (Interim Director of Legal and Governance)
	Whistleblowing Policy Review	Elyse Senior-Wadsworth (Head of Human Resources)
	Community Schools Update	Andrew Jones (Director of Education and Skills)
	Work Programme	David Hollis (Interim Director of Legal and Governance)
13 April 2023	Internal Audit Plan 2023/24	Linda Hunter (Senior Finance Manager)
	Compliance to International Auditing Standards	Tony Kirkham (Interim Director of Finance)
	Work Programme	David Hollis (Interim Director of Legal and Governance)
July / August 2023	Audit Training	External Facilitator (TBC)
June 2023	Progress in High Opinion Reports	Linda Hunter (Senior Finance Manager)
	Internal Audit Annual Fraud Report	Linda Hunter (Senior Finance Manager)

	Strategic Risk Update	Helen Molteno (Corporate Risk Manager)
	Work Programme	David Hollis (Interim Director of Legal and Governance)

IMPORTANT INFORMATION FOR REPORT WRITERS

The Audit and Standards Committee provides an independent and high-level focus on the audit, assurance and reporting arrangements that underpin good governance and financial standards.

The purpose of the Committee is to provide independent assurance to the Council of the adequacy of the risk management framework and the internal control environment. It provides independent review of Sheffield City Council's governance, risk management and control frameworks and oversees the financial reporting and annual governance processes. It oversees internal audit and external audit, helping to ensure efficient and effective assurance arrangements are in place.

The Committee also cover Standards and is primarily responsible for promoting and maintaining high standards of conduct by councillors, independent members, and co-opted members. It is responsible for advising and arranging relevant training for members relating to the requirements of the code of conduct for councillors. The Committee also monitor the Council's complaints process and the Council's response to complaints to the Ombudsman.

The Committee is not an operational committee, so is not focussed on the day to day running of your service. However, its focus is on risk management and governance, so it will want to understand how you manage your key risks, and how you are responding to new challenges and developments. In particular the Committee will be interested in the progress on implementing agreed recommendations from inspection and audit reports, and will want to review your services' outputs and actions in response. You can expect some challenge if deadlines for implementing agreed actions have been missed. Please ensure breakdowns of information are included in your report, as the Committee is interested in the key facts and figures behind areas.

Most Audit and Standards papers are public documents, so use everyday language, and use plain English, don't use acronyms, or jargon and explain any technical terms. Assume the reader knows little about your subject.

Think about how the paper will be interpreted by those who read it including the media.

Use standard format - don't subvert it.

Ensure – You convey the key message in the first paragraph not the last.

The report should include –

- **Summary**
- **Recommendation (s)**
- **Introduction**
- **Background**
- **Main body of the report (in. legal, financial and all other relevant implications)**

(report templates are available from Democratic Services)

This page is intentionally left blank