

CORPORATE AFFAIRS AND AUDIT COMMITTEE

<p>Date: Thursday 16th February, 2023 Time: 3.30 pm Venue: Mandela Room</p>
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AGENDA

1. Welcome and Evacuation Procedure
2. Apologies for Absence
3. Declarations of Interest
To receive any declarations of interest.
4. Minutes - Corporate Affairs and Audit Committee - 5 December 2022 3 - 8
5. Review of Polling Districts, Polling Places and Polling Stations 9 - 24
6. Annual Assurance Report on Decision Making 25 - 56
7. Annual Review of the Local Code of Corporate Governance 57 - 68
8. Internal Audit Work Programme 2023/2024 Consultation Report 69 - 74
9. Update on 2020-2021 and 2021-2022 Audits
Verbal Report from EY
10. Finalisation of the 2020/2021 Statement of Accounts 75 - 78

11. Appointment of External Auditors 2023/2024-2027/2028

79 - 86

12. Any other urgent items which in the opinion of the Chair, may be considered

Charlotte Benjamin
Director of Legal and Governance Services

Town Hall
Middlesbrough
Wednesday 8 February 2023

MEMBERSHIP

Councillors B Hubbard (Chair), J Platt (Vice-Chair), T Higgins, C Hobson, T Mawston, D Rooney and M Storey

Assistance in accessing information

Should you have any queries on accessing the Agenda and associated information please contact Susan Lightwing, 01642 729712, susan_lightwing@middlesbrough.gov.uk

CORPORATE AFFAIRS AND AUDIT COMMITTEE

A meeting of the Corporate Affairs and Audit Committee was held on Monday 5 December 2022.

PRESENT: Councillors B Hubbard (Chair), J Platt (Vice-Chair), T Higgins, C Hobson, T Mawston, D Rooney and C Wright

ALSO IN ATTENDANCE: Tebbs (Ernst Young), M Rutter (External Auditor) (Ernst Young) and M Thomas (Internal Auditor) (Veritau)

OFFICERS: C Benjamin, S Lightwing, C Benjamin, A Johnstone, H Seechurn and J Weston

APOLOGIES FOR ABSENCE: were submitted on behalf of Councillor Wright

22/35 **WELCOME AND EVACUATION PROCEDURE**

The Chair welcomed all present to the meeting and read out the Building Evacuation Procedure.

22/36 **DECLARATIONS OF INTEREST**

Name of Member	Type of Interest	Item/Nature of Interest
Councillor Higgins	Non Pecuniary	Member of Teesside Pension Fund
Councillor C Hobson	Non Pecuniary	Member of Teesside Pension Fund
Councillor Hubbard	Non Pecuniary	Member of Teesside Pension Fund
Councillor Rooney	Non Pecuniary	Member of Teesside Pension Fund

22/37 **MINUTES - CORPORATE AFFAIRS AND AUDIT COMMITTEE - 23 AND 29 SEPTEMBER 2022**

The minutes of the Corporate Affairs meetings held on 23 and 29 September 2022 were submitted and approved as a correct record, subject to the following amendment:

29 September 2022 – M Rutter (Ernst Young) – name to be moved from heading “Officers” to “Also in Attendance”.

22/38 **TEESSIDE PENSION FUND AUDIT RESULTS REPORT 2020/21**

Due to issues in relation to insurance and some adjustments that were needed, as well as national advice and guidance that was awaited, this item was deferred for consideration at a future meeting.

AGREED that the Teesside Pension Fund Audit Results Report 2020/2021 was **DEFERRED**.

22/39 **EXTERNAL AUDIT - VALUE FOR MONEY GOVERNANCE UPDATE**

The External Auditor presented the Value for Money Governance Update.

The Council had taken positive actions to respond to the Auditor’s previous recommendations, including the commissioning of external work by CIPFA to assist in identifying the root causes of relationship issues at the Council and an action plan to address them, implementation of an Improvement Board with an external chair and strong representation from elected members and senior officers, and reporting of those actions through full Council.

These steps were in line with expectations and the future actions identified to date appeared to be appropriate steps towards addressing both the depth and breadth of cultural and governance issues at the Council.

It was clear however, that there was significant concern amongst a number of stakeholders

over the ability of the Council to deliver on these actions, characterised by expressions of a lack of confidence in the acceptance by individuals of the significance of the governance issues identified at the Council and the commitment of all necessary stakeholders towards meaningful change. It would take all of the Council's elected members and senior officers working together to address the issues faced by the Council, however it remained unclear whether this could be achieved.

In addition, the Improvement Plan prepared by the Council focused on actions to be completed over the next 90 days. Whilst these were positive first steps, the Council would not be able to enact the necessary cultural changes within the Council which were required within this timescale, and concerted effort over a much longer period of time would be required.

It was clear that significant barriers to implementation of the Improvement Plan existed, however the actions taken to date had been appropriate and given sufficient prominence amongst Elected Members and senior officers. On this basis, the External Auditor did not consider that it was either necessary, or would be beneficial, to escalate their recommendation through the exercise of additional auditor reporting powers (including statutory recommendations) at this time. The Council was currently taking appropriate steps and should be given time to demonstrate whether those steps could have the necessary impact on the Council's culture and governance.

The External Auditor would continue to monitor the progress of the Council against the Improvement Plan as part of the value for money assessment, where EY recognised the Council's governance as a risk of significant weakness, and would report on the Council's progress through the value for money commentary. Should this assessment provide evidence that the Council was not making satisfactory progress against the Improvement Plan, or the actions taken were not having the necessary effect on the Council's culture, the External Auditor would reconsider whether a statutory recommendation or exercise of other auditor reporting powers might be appropriate. The Auditor confirmed that all documentation from the Improvement Groups was shared with them and formed part of their evidence base.

AGREED that the report was received and noted.

22/40

ANNUAL GOVERNANCE STATEMENT 2021/22

A copy of the update Annual Governance Statement (AGS) 2021/2022 was presented. The AGS set out the Council's position at the end of the 2021/22 financial year in relation to compliance with the Local Code of Corporate Governance (LCCG) which set out the standards to be achieved across the corporate governance framework.

The following areas were highlighted:

- Progress made during 2021/2022 - This section would normally set out progress made against the previous year's Annual Governance Statement which had been considered 12 months before this statement. Delays in the signing off of the 2020/21 AGS meant that document had only recently been approved and it therefore contained little movement between the table set out in the 2020/21 AGS and this document, at this stage. Actions due to be delivered in October in relation to delivery of officer training in relation to understanding governance and delivery of advice and challenge had been completed.
- Internal Audit during 2021/2022 – details of 20 audits undertaken during the year were set out at Appendix 1 to the submitted report.
- Corporate Affairs and Audit Committee during 2021/2022 – corporate governance related items considered by the Committee.
- Overview and Scrutiny during 2021/2022 – items considered by the Board.
- Other Governance related events during 2021/2022 which included:
 - Covid-19
 - Governance allegations
 - Resignation of Executive Members
 - Organisational culture and Member/Officer relationships
 - Boho X and CCTV internal audits

Post-OFSTED improvement journey
Inflation and cost of living
Middlesbrough Development Company activity during
2021/2022.

Concern was voiced by several Members in relation to Member/Officer relationships and whether those individuals responsible could be identified. The Monitoring Officer explained that at future meetings of the Standards Committee, Members would receive notice of all Code of Conduct complaints that had been submitted and whether they had, or would be, dealt with formally or informally.

In relation to measuring progress it was confirmed that the Improvement Action Plan included milestones which provided a quantitative measure. A baseline survey of staff and Members had been completed and this would be repeated as a qualitative measure. This would provide a good basis for evidence that would be provided to the Improvement Board.

Internal Audit were currently undertaking an assessment of the Middlesbrough Development Company and considering the future role of the Company and any possible recommendations or changes to strengthen governance arrangements. It was clarified that if the MDC was to continue, governance changes would be needed to ensure best practice. The Auditor confirmed that the field work on this audit had been completed and some initial findings had been shared with Officers.

The final query from Members was with regard to communication with Officers via telephone and email. It was confirmed that this issue was being addressed by one of the Improvement Board sub groups.

AGREED that the Annual Governance Statement 2021/2022 was received and noted.

22/41

COUNCIL AUDIT PLANNING REPORT 2021/22

The External Auditor presented the Audit Planning Report for the year ended March 2022.

The Audit Planning Report set out how External Audit intended to carry out their responsibilities and provide the Corporate Affairs and Audit Committee with a basis to review the proposed audit approach and scope for the 2021/22 audit in accordance with the requirements of the Local Audit and Accountability Act 2014, the National Audit Office's Code of Audit Practice, the Statement of Responsibilities issued by Public Sector Audit Appointments (PSAA) Ltd, auditing standards and other professional requirements. The Planning Report also aimed to ensure that the audit was aligned with the Committee's service expectations.

The plan summarised External Audit's initial assessment of the key risks driving the development of an effective audit for the Council, and outlined the planned audit strategy in response to those risks. External Audit's planning procedures were substantially complete subject to final review, however the 2020/21 audit was not yet complete and should any material changes arise these would be communicated to the Committee as appropriate.

Group materiality had been set at £6.9 million, which represented 1.5% of the gross expenditure on provision of services per the draft Statement of Accounts. The threshold used for materiality assessment had been decreased from the 1.8% of gross expenditure used in the prior year due to the increased interest in the Council's Statement of Accounts as a result of the significant weaknesses in governance.

Group performance materiality had been set at £3.4 million, which represented 50% of materiality. The percentage of materiality used for performance materiality from 75% to 50% had been decreased as the volume and size of misstatements identified in recent audits led Audit to conclude there was a higher risk of undetected misstatement.

All uncorrected misstatements relating to the primary statements (comprehensive income and expenditure statement, balance sheet, movement in reserves statement, cash flow statement and collection fund) greater than £0.3 million would be reported. The reporting threshold for the prior year's audit was £0.4m. Other misstatements identified would be communicated to the extent that they merited the attention of the Corporate Affairs and Audit Committee.

The Auditor highlighted the following audit risks and areas of focus along with any changes from the prior year:

- Risk of fraud in revenue and expenditure recognition.
- Misstatements due to fraud or error
- Variation of land and buildings.
- Accounting for infrastructure assets.
- Valuation of defined benefit pension liability.
- Member and senior officer relationships.
- Provision of Children's Services.

In relation to Accounting for infrastructure assets it was clarified that the Council's records were not sufficiently detailed to allow identification of individual assets or components. It was confirmed that the Council had now had a system in place to capture this information but there was insufficient detail for previous years and a reconciliation exercise needed to be undertaken.

It was noted in that report that a high volume of correspondence with regards to the Council was received by the Auditor and much of this correspondence was directly or indirectly linked to the significant weaknesses in arrangements previously reported. The Auditor confirmed that correspondence was received from a wide range of sources including Elected Members, members of the public and other groups that worked with the Council. EY considered such correspondence as information brought to the Auditor's attention for the purposes of the value for money assessment and, where appropriate, designed additional procedures to respond to any risks raised by consideration of that information.

In relation to the proposed Mayoral Development Corporation (MDC) and the Council's assets, the Auditor clarified that if assets were transferred to different ownership they would not be included in the Council's accounts.

A discussion took place in relation to the MDC and the Monitoring Officer explained that the Council was currently in discussions with the Tees Valley Combined Authority (TVCA) about the Constitution of MDC and transfer of assets and planning powers. In terms of any changes to assets, this would affect the budget and policy framework and would need to be brought to the Council for consideration.

AGREED that the information provided was received and noted.

22/42

TEESSIDE PENSION FUND PLANNING REPORT 2021/22

The External Auditor presented the Outline Audit Planning Report which set out how External Audit intended to carry out its responsibilities as auditor.

The purpose of the report was to provide the Corporate Affairs and Audit Committee with a basis to review the proposed audit approach and scope for the 2021/22 audit in accordance with the requirements of the Local Audit and Accountability Act 2014, the National Audit Office's Code of Audit Practice, the Statement of Responsibilities issued by Public Sector Audit Appointments (PSAA) Ltd, auditing standards and other professional requirements. The report was also intended to ensure that the audit was aligned with the Committee's service expectations.

The plan summarised External Audit's initial assessment of the key risks driving the development of an effective audit for the Pension Fund, and outlined the planned audit strategy in response to those risks. External Audit's planning procedures were substantially complete subject to final review, however the 2020/21 audit was not yet complete and should any material changes arise they would be communicated to the committee, as appropriate.

Materiality had been set at £50.7m, which represented 1% of the Fund's net assets at 31 March 2022 as per the draft financial statements. Materiality was also set at 1% of the Fund's net assets for the prior year's audit.

Performance materiality had been set at £25.3m, which represented 50% of materiality. The percentage of materiality used for performance materiality had been decreased from 75% to

50% as the size of misstatements identified in recent audits led the Auditor to conclude there was a higher risk of undetected misstatement.

All uncorrected misstatements relating to the primary statements (Fund Account and Net Asset Statement) greater than £2.5 million would be reported. The reporting threshold for the prior year's audit was £2.3m. Other misstatements identified would be communicated to the extent that they merited the attention of the Corporate Affairs and Audit Committee.

The Auditor highlighted the following audit risks and areas of focus along with any changes from the prior year:

- Misstatements due to fraud or error
- Valuation of pooled investment vehicles.
- Valuation of private market investments.
- Valuation of directly held property.
- Recognition of investment income.

AGREED that the report was received and noted.

22/43 **INTERNAL AUDIT AND COUNTER FRAUD PROGRESS REPORT 2022/23**

The internal audit progress report was attached as Annex 1 to the submitted report and reported on progress against the internal audit work programme. A summary of current work in progress, internal audit priorities for the year, completed work, and follow-up of previously agreed audit actions was also included. Two draft reports had been issued: Payroll and Burial Grounds and those reports would be finalised for the next meeting. A final report on Main Accounting had also been issued with substantial assurance. A number of actions had been implemented by management and revised target implementation dates had been agreed for 17 actions which would be followed up.

The counter fraud progress report was attached as Annex 2 to the submitted report and detailed progress against the counter fraud work programme. A range of work such as activity to promote awareness of fraud, work with external agencies, and information on the level of fraud reported to date was included in the report.

AGREED that the Committee noted the progress of internal audit and counter fraud work in 2022/2023.

22/44 **CAPITAL STRATEGY 2022/23 - MID YEAR UPDATE**

The Director of Finance presented a report on Capital Strategy. The Capital Strategy 2022/2023 Mid Year Update Report provided a high-level overview of how capital expenditure, capital financing and treasury management activities contributed to the provision of local public services at the Council. In addition, an overview of how the associated risks involved were managed and the implications for future financial sustainability were provided.

The Capital Strategy report for the Council covered the following areas:

- How the Investment Strategy was funded.
- The relevant Prudential Indicators to monitor the performance, affordability and sustainability of the capital expenditure being proposed in line with the requirements of the prudential code.
- Treasury Management arrangements in place for investing surplus funds and borrowing to fund capital expenditure.
- The types of investments the Council made as part of managing its cash balances – the Annual Investment Strategy.
- Minimum Revenue Provision policy – including outlining how much the Council set aside to re-pay debt built up to fund prior year's capital expenditure in the Borough.

The Director drew the Committee's attention to the following:

The table at paragraph 8 of the submitted report showed the Council's capital expenditure, how this was financed and the amount of borrowing. There had been a significant amount of slippage in this year's programme and therefore approximately £20 million less borrowing

compared to the budget. The cost as a percentage of revenue budget was 8.9% which was below the guideline of 10% and allowed some headroom if any emergency works were required.

The forecast overall total long term external debt at the end of 2022/23 was expected to be around £250 million. This should be compared with the estimated Capital Financing Requirement (the underlying value which the Council needed to borrow to fund capital activities) of £283 million. The Council therefore had an expected under-borrowed position of circa £33 million or 12%, which had provided some annual savings in interest payments, as other revenue and capital cash had been used in lieu of borrowing.

On local authority borrowing, there had been much interest from both regulators and the media in recent months around individual councils taking significant amounts of long-term debt from the Public Works Loan Board (PWLB) for the sole purposes of commercial activity – generally property investment. Under the Prudential Code, local authorities had lots of freedom to conduct and self-regulate their own borrowing and investment activities. The Director confirmed that Middlesbrough did not use PWLB funding for property investment.

Increasingly local authorities were moving to an annuity basis of Minimum Revenue Provision (MRP) provision which catered for lower debt repayments in earlier years, with the consequence of greater amounts in later years, recognising that interest paid was higher in the earlier years. It was proposed that the Council moved to an annuity basis of MRP provision on unsupported debt from 2008. This was the significant part of the Council's capital financing requirement.

The impact of the MRP change would be to improve the management of the revenue budget for capital financing and to smooth the total cost of capital financing over many years. Under regulation the Council was unable to backdate the policy for prior financial years and would continue to hold MRP already provided on the balance sheet. Only future charges would be influenced by the new policy. The Director confirmed that the decision could be reversed if required.

In response to a question about the Council's level of debt in comparison to other Local Authorities, it was clarified that Middlesbrough was in the bottom quartile of the CIPFA financial sustainability index that was referenced annually.

AGREED as follows that:

1. The report was received and noted.
2. The proposed change on Minimum Revenue Provision was endorsed by the Committee.

22/45

ANY OTHER URGENT ITEMS WHICH IN THE OPINION OF THE CHAIR, MAY BE CONSIDERED

None.

MIDDLESBROUGH COUNCIL	
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Report of:	The Returning Officer
Submitted to:	Corporate Affairs and Audit Committee
Date:	16 February 2023
Title:	Interim Review of Polling Districts, Polling Places and Polling Stations
Report for:	Decision
Status:	Public
Strategic priority:	Quality of service
Key decision:	Not applicable
Why:	Choose an item.
Urgent:	No
Why:	Local and Mayoral elections take place on 4 th May 2023

Executive summary	
<p>Due to the upcoming local elections, interim changes to polling arrangements are being requested for Central, Longlands and Beechwood and Stainton and Thornton Wards. The changes in Central and Stainton and Thornton Wards are due to an increase in electorate. The changes in Longlands and Beechwood are due to an existing polling place being unavailable. A new polling station will be established in Stainton and Thornton Ward, creating a dual station in Central Ward, and relocating a polling station in Longlands and Beechwood Ward.</p> <p>The Council are expected to undertake a full Polling places review in 2023 where a consultation exercise will take place before permanent changes are decided.</p>	

Purpose

1. To seek Members' agreement to the proposed interim changes to polling district boundaries and the locations of some polling stations.
2. Section 17 of the Electoral Registration and Administration Act 2013 introduced a duty on local authorities to 'carry out and complete' reviews of polling districts and polling places between 1 October 2013 and 31 January 2015, and thereafter every five years. The last review in Middlesbrough took place in October/November 2018.
3. The aim of a review is to seek that all electors have such reasonable facilities for voting as are practicable in the circumstances. The Council must seek to ensure that, so far as is reasonable and practicable, the polling places they are responsible for are accessible to all electors, including those who are disabled, and when considering the designation of a polling place, must have regard to the accessibility needs of disabled persons.
4. Electoral Services also carry out an interim review before every scheduled election to assess regulatory compliance. The review for the combined 2023 elections identified the issues discussed in this report.

Background and relevant information

5. A Polling District is defined as the area created by the division of a constituency, ward or division into smaller parts, within which a polling place can be determined which is convenient to electors. A polling place within a polling district must be designated so that polling stations are within easy reach of all electors from across the polling district. A Polling Station is the room or part of the building where the poll takes place. Unlike polling districts and polling places, which are fixed by the local authority, polling stations are chosen by the Returning Officer for the election.
6. The Returning Officer and the Ward Councillor for Stainton and Thornton Ward have been consulted on the proposed changes.
7. The choice of polling place will often be a balance between the quality (access, facilities, etc.) of a building and the distances between the residents and that building compared to other options for polling places.
8. There is no fixed rule on how to decide how this should be done. Councils should be able to show that they followed a reasonable methodology in arriving at their choice.
9. The Electoral Commission, while not having direct responsibility for the review, can intervene where it considers that the reasonable requirements of electors or the needs of disabled electors have not been taken into account.
10. The Commission recommends that there be no more than 2,500 electors per polling station (excluding electors registered for a postal vote).

11. Since the 2018 review extensive housing development has taken place in the south of the borough. The development in Trimdon Ward was catered for in the 2018 review by the provision of a new mobile station on Jack Simon Way. However, since that review the Hemlington Grange development in Stainton and Thornton Ward has become occupied. The increase in electorate in this ward since December 2018 is shown in Appendix 1.
12. It is therefore proposed to split the current PAM polling district in Stainton and Thornton Ward into two new districts – PAM and PBM. PAM will cover the existing villages of Stainton and Thornton, with electors continuing to vote at the familiar polling station in Stainton Memorial Hall. PBM polling district will cover the new Hemlington Grange development to the east of Stainton Village. Unfortunately, there are no suitable buildings for use as a polling station in this area and so a mobile station is required. Electoral Services and Streetscene staff have visited the area and identified a suitable location at the junction of Hemlington Grange Road and Ravensgill Road. Maps showing the existing and proposed arrangements are in Appendix 2.
13. As a consequence of the above, the existing PBM polling district covering Hemlington Hall estate will be renamed PCM. There will be no change to the polling arrangements in this district.
14. Of the four polling stations in Central Ward, Abingdon Primary school already had the largest electorate. This is due to the polling district being primarily formed of high-density terraced housing. Since the 2018 review a number of student Halls of Residence have opened in this polling district, with another large one under construction. Therefore, the electorate in this polling district is now way in excess of the 2,500 recommended by the Electoral Commission.
15. The current AC polling district in Central ward will be split into two new districts, AC and AD. This is as a result of the introduction of the Elections Act 2022, and the requirement for electors to produce Voter ID, which may have resulted in queues, given the language barriers, when delivering Voter ID guidance and checking Voter ID. Due to the compact nature of both the proposed new districts Abingdon Primary School remains easily accessible from both polling districts and will be familiar to voters from previous elections. Therefore, we do not propose to create a new polling station and intend to make the existing station at Abingdon Primary School a dual station to serve both polling districts.
16. As a consequence of the above, the existing AD polling district will be renamed AE. There will be no change to the polling arrangements in this district.
17. In Longlands and Beechwood Ward we have been notified that the Swerve Tennis Centre is no longer available for use as a polling place. Therefore, the polling place for the GD polling district will be moved from Swerve Table Tennis Centre to the adjacent St Thomas More's Church Hall. A map showing this change is in Appendix 3

What decision(s) are being recommended?

18. That the Corporate Affairs and Audit Committee:

- Agree the creation of an additional polling place to serve the Hemlington Grange development
- Agree the creation of a dual polling station at Abingdon Primary School
- Agree the move of polling place from Swerve Table Tennis Centre to St. Thomas More's Church Hall.

Rationale for the recommended decision(s)

19. The distance by road from the furthest house on the Hemlington Grange development to the existing polling station in Stainton Village Hall is 1.9 miles. This is predominantly along a busy main road with intermittent footpaths and little lighting. Public transport provision in the area is poor. Therefore, an additional polling station to serve this development is considered to be a priority.

20. The electorate of 2,896 at Abingdon Primary school is in excess of the Electoral Commission's recommended maximum of 2,500 and is considered too large to be served by one Presiding Officer, particularly with the challenges presented by the 2022 Elections Act which may be more apparent in this area as a significant proportion of the electorate do not speak English as a first language. Therefore, having two teams of staff available to assist electors will benefit both electors and poll staff. However, the building itself is familiar and easily accessible to all and so there is no need to establish an additional polling place.

21. Swerve Table Tennis Centre, a private building, is no longer available for use as a polling place. St Thomas More's church is located adjacent to Swerve and therefore will only be a minor change for electors in this polling district.

The proposals are recommended for acceptance on an interim basis until the full review is undertaken due between 1 October 2023 and 31 January 2025. This will allow any considerations to be taken following a Local Government Electoral Ward Boundary Review which is also due to commence in September 2023.

22. It is proposed that Electoral Services deliver an awareness programme to ensure that all electors are aware of any changes to their usual polling station.

Impact(s) of the recommended decision(s)

Legal

23. Carrying out and completing this review ensures that the Council meets its obligations under Section 17 of the Electoral Registration and Administration Act 2013.

Strategic priorities and risks

24. Recommendations will improve access for protected groups by providing more resources and reducing travel times. New provisions in the Elections Act will also improve accessibility for those with disabilities and voting in private.

Human Rights, Equality and Data Protection

25. There are no issues to note on these areas as part of this report.

Financial

26. In the period until the next full Polling Districts and Places review in October 2023 there is one scheduled set of elections which will affect the whole borough – combined Mayoral / Local / Parish on 4th May 2023. This does not include any by-elections or unscheduled referendums or Parliamentary elections.

27. The cost of providing a station in a public building is approximately £800 per election, and for a mobile station approximately £1600. The costs of providing an extra set of staff and equipment to make an existing station a dual station would be approximately £600. Therefore, the cost of providing one additional mobile and one dual station for the May 2023 election will be approximately £2200.

Actions to be taken to implement the recommended decision(s)

Action	Responsible Officer	Deadline
Electoral Services to deliver an awareness programme to ensure all electors are aware of their new polling station.	John Stuart	Election day 4 th May 2023

Appendices

1	Electorate in Stainton and Thornton Ward 2018-2022
2	Current and proposed polling arrangements, Stainton and Thornton Ward
3	Location of Swerve Table Tennis Centre and St Thomas More's Church

Background papers

Body	Report title	Date
HM Government	Electoral Registration and Administration Act 2013	2013
The Electoral Commission	Circular EC19/2010	2010

Contact: John Stuart
Email: john_stuart@middlesbrough.gov.uk

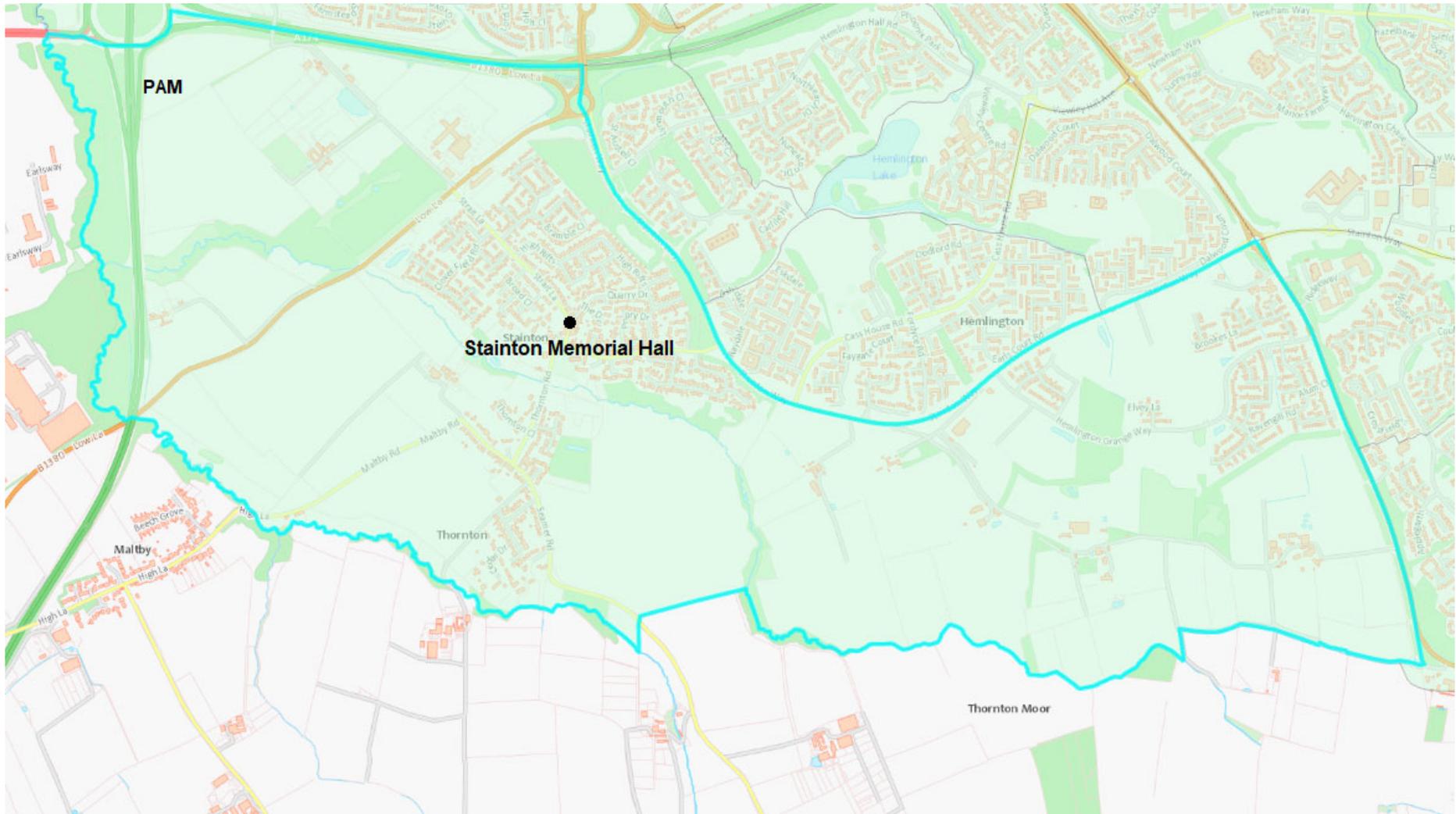
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Appendix One - Stainton and Thornton Ward 2018-2022

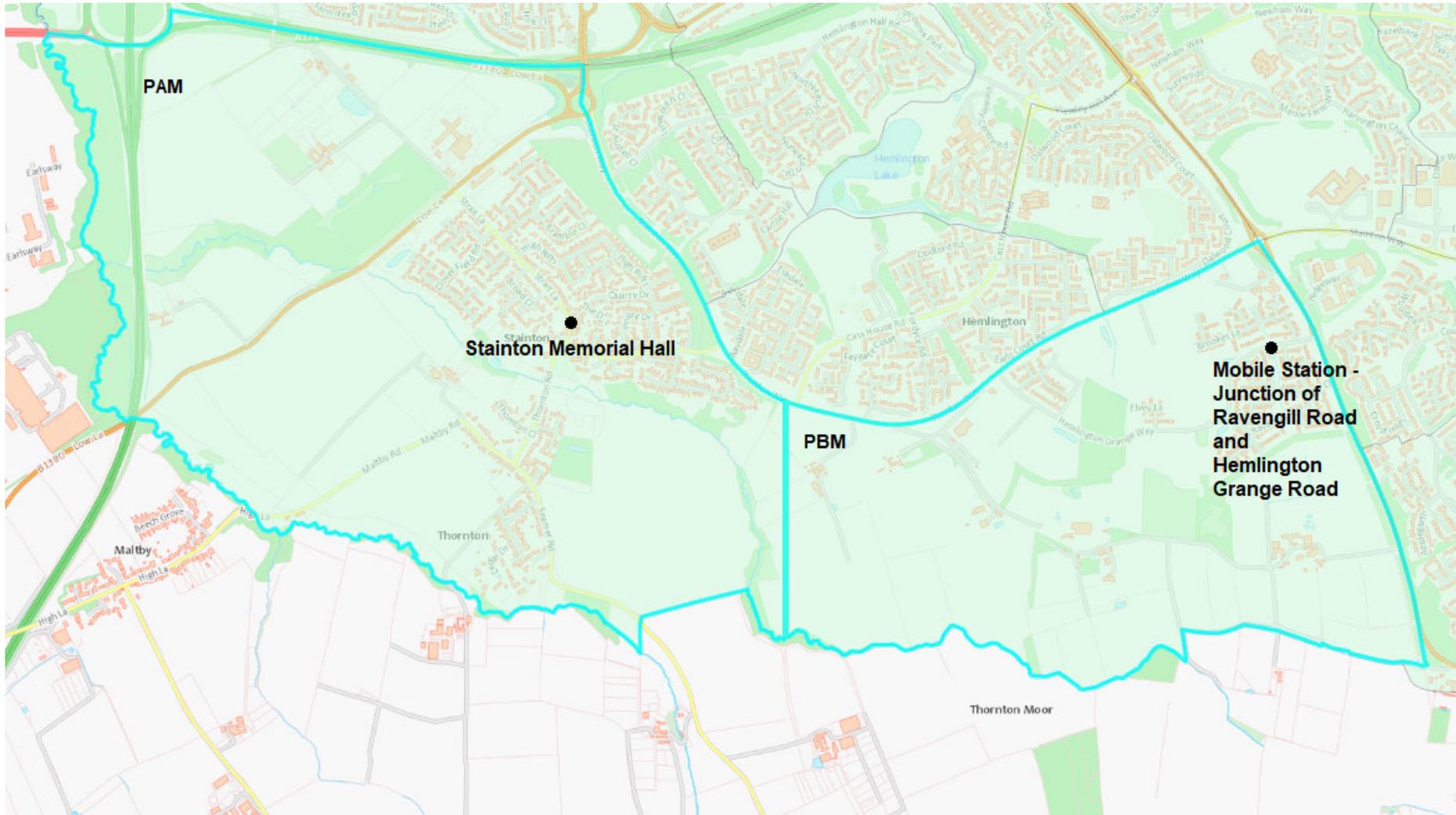
Date	Electorate
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01-Dec-19	2440
01-Dec-20	2743
01-Dec-21	2971
01-Sep-22	3187

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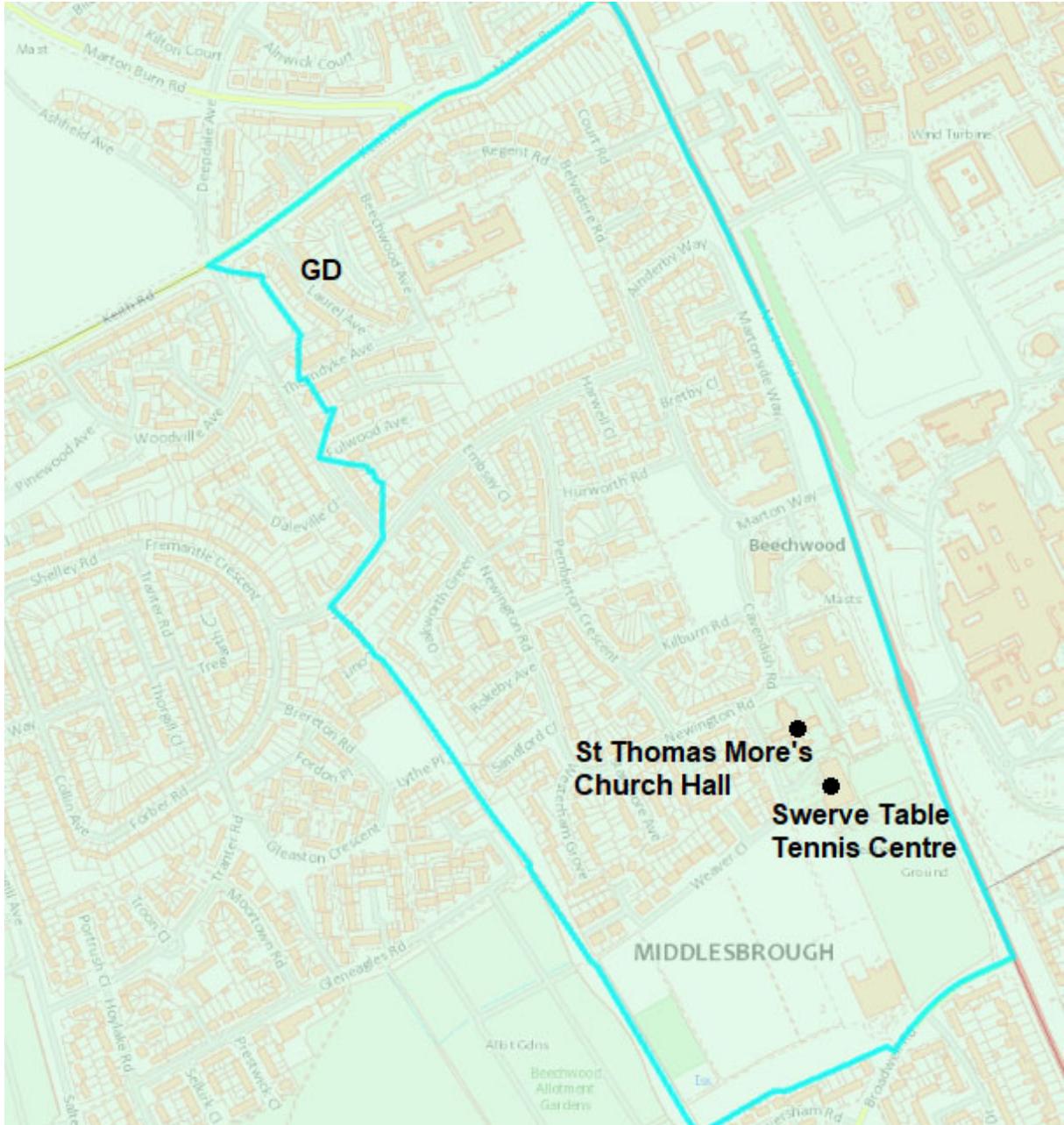
Appendix 2 – PAM Stainton and Thornton – Existing Polling Arrangements



Appendix 2 – PAM/PBM Stainton and Thornton – Proposed Polling Arrangements



Appendix 3 – GD Longlands and Beechwood – Relocation of polling station from Swerve Table Tennis Centre to St Thomas More’s Church Hall



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Ward		Polling Place
Central	AA	St. Aidan`s Meeting Room, Head Street, TS1 5TR
Central	AB	International Centre, 7 Abingdon Road, TS1 2DP
Central	AC	Abingdon Primary School, Abingdon Road, TS1 3JR
Central	AD	Abingdon Primary School, Abingdon Road, TS1 3JR
Newport	AE	Breckon Hill Community Centre, Breckon Hill Road, Middlesbrough, TS4 2DS
Newport	BA	Macmillan Academy, Stockton Road, TS5 4AG
Newport	BB	Newport Settlement, Entrance off Union Street, St Paul's Road, TS1 5NQ
Newport	BC	St. Aidan's Centre, Clifton Street, Middlesbrough, TS1 4BZ
Newport	BD	ACTES Resource Centre, Meath Street, Middlesbrough, TS1 4RY
Newport	BE	Redwood House, (Access from Parliament Road), c/o Ayresome Primary School, TS1 4NT
North Ormesby	CA	Community Hub at North Ormesby, Derwent Street, North Ormesby, TS3 6JB
North Ormesby	CB	St Alphonsus RC Primary, Cadogan Street, TS3 6PX
Ayresome	DA	Mobile Station - Northern Road, Northern Road, TS5 4NS
Ayresome	DB	Whinney Banks Primary School, Fakenham Avenue, Whinney Banks, TS5 4QQ
Ayresome	DC	Mobile Station - Croft Avenue, Croft Avenue, TS5 8AU
Linthorpe	EA	Linthorpe Community School, Roman Road, TS5 6EA
Linthorpe	EB	Friends Meeting House, 131 Cambridge Road, Linthorpe, TS5 5HL
Linthorpe	EC	Baptist Church Hall, Cambridge Road, Middlesbrough, TS5 5NN
Park	FA	Sacred Heart Academy, Ayresome Street, TS1 4NP
Park	FB	St. Barnabas Church Hall, 1A St. Barnabas Road, Linthorpe, TS5 6JR
Park	FC	Linthorpe Community Centre, 468 Linthorpe Road, Middlesbrough, TS5 6JG
Park	FD	St. Edwards RC Primary School, Eastbourne Road, TS5 6QS
Longlands and Beechwood	GA	Grove Hill Community Hub, Bishopton Road, TS4 2RP
Longlands and Beechwood	GB	Mobile Station - Kildale Road, Corner of Kildale Road, (Between 52 & 54 Roseberry Road)
Longlands and Beechwood	GC	The Sutton Centre, 24 Collin Avenue, Middlesbrough, TS4 3HF
Longlands and Beechwood	GD	St Thomas More`s Church Hall, Kirkham Row, Beechwood, TS4 3EE

Berwick Hills and Pallister	HA	Waiting Room, Berwick Hills Primary School, Westerdale Road, TS3 7QH
Berwick Hills and Pallister	HB	Bellamy Court Residents' Lounge, Bellamy Court (off Addington Drive), Pallister Park, TS3 8RL
Berwick Hills and Pallister	HC	Pallister Park Primary School, Gribdale Road, TS3 8PW
Berwick Hills and Pallister	HDM	St. Pius X R.C. Primary School, Amersham Road, TS3 7HD
Brambles and Thorntree	IA	Brambles Farm Community Centre, Marshall Avenue, Middlesbrough, TS3 9AJ
Brambles and Thorntree	IB	Corpus Christi RC Academy, Cargo Fleet Lane, TS3 8NL
Brambles and Thorntree	IC	Thorntree Community Hub, Birkhall Road, Middlesbrough, TS3 9JW
Brambles and Thorntree	ID	Thorntree Academy, The Greenway, TS3 9NH
Trimdon	JA	Mobile Station - Jack Simon Way, Junction Jack Simon Way and, Jocelyn Way
Trimdon	JB	The Nursery, St. Clare's R.C. Primary School, Trimdon Avenue, TS5 8RZ
Trimdon	JC	Acklam Whin Primary School, Carlbury Avenue, Acklam, TS5 8SQ
Kader	KA	City Learning Centre, Acklam Grange School, Lodore Grove, TS5 8PB
Kader	KB	Kader Academy, Staindrop Drive, Acklam, TS5 8NU
Kader	KC	St. Margaret's Church Hall, The Oval, Brookfield, TS5 8EU
Kader	KD	Mobile Station - Medina Gardens, Junction of Medina Gardens and, Acklam Road, TS5 8BN
Acklam	LA	Acklam Branch Library, Acklam Road, Acklam, TS5 7AB
Acklam	LB	Middlesbrough District Scout Headquarters, Tollesby Road, Middlesbrough, TS5 7PJ
Acklam	LC	Newham Bridge Primary School, Cayton Drive, TS5 7NJ
Ladgate	MA	Community Hub at Easterside, Broughton Avenue, TS4 3PZ
Ladgate	MBM	Community Hub at Easterside, Broughton Avenue, TS4 3PZ
Ladgate	MCM	Marion Manor Primary School, The Derby, TS7 8RH
Marton East	NAM	Middlesbrough Sports Village, Alan Peacock Way, TS4 3AE
Marton East	NBM	Captain Cook Primary School, Stokesley Road, TS7 8DU
Marton East	NCM	Marion Community Centre, Cypress Road, TS7 8PZ
Park End and Beckfield	OAM	Park End Primary School, Overdale Road, TS3 0AA
Park End and Beckfield	OB	Glastonbury House Community Room, Lindisfarne Road, TS3 0LF

Park End and Beckfield	OC	Priory 16 (formerly Netherfields Comm Centre), Fulbeck Road, TS3 0RN
Stainton and Thornton	PAM	Memorial Hall, Meldyke Lane, TS8 9AU
Stainton and Thornton	PCM	Hemlington Hall Academy, Briscoe Way, TS8 9SJ
Stainton and Thornton	PBM	Mobile Station - Hemlington Grange Way, Junction of Ravensgill Road, Middlesbrough, TS8 9FX
Hemlington	QAM	Otterhill Court Community Centre, Hemlington Hall Road, TS8 9RG
Hemlington	QBM	Hemlington Library, Crosscliff, Viewley Centre, TS8 9JJ
Hemlington	QCM	Hemlington Recreation Centre, Cass House Road, TS8 9QW
Hemlington	QDM	Viewley Hill Academy, Andover Way, TS8 9HL
Coulby Newham	RAM	Sunnyside Academy, Manor Farm Way, TS8 0RJ
Coulby Newham	RBM	Langdon Square Community Centre, Coulby Newham, TS8 0TF
Coulby Newham	RCM	Lingfield Ash Meeting Hall, 95 Lingfield Ash, TS8 0ST
Coulby Newham	RDM	Rose Wood Academy, The Garth, Coulby Farm Way, TS8 0UG
Coulby Newham	SAM	Normanby Court, 12 Linden Crescent, TS7 8LE
Coulby Newham	SBM	Lingfield Primary School, Buxton Avenue, TS7 8LP
Coulby Newham	SCM	Mobile Station - Fulford Way, Fulford Way
Nunthorpe	TAM	The Avenue Primary School, The Avenue, TS7 0AG
Nunthorpe	TBM	The Brunton Suite, Nunthorpe Institute, The Avenue Primary School, TS7 0AG
Nunthorpe	TCM	Chandlers Ridge Academy, Chandlers Ridge, TS7 0JL

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MIDDLESBROUGH COUNCIL	
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Report of:	Executive Member for Finance and Governance and Director of Legal and Governance Services
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Submitted to:	Corporate Affairs and Audit Committee
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Date:	16 February 2023
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Title:	Update – Council’s Decision-Making process
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Report for:	Information
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Status:	Public
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Strategic priority:	All
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Key decision:	No
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Why:	Not applicable
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Urgent:	No
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Why:	Not applicable
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Executive summary	
The report provides an update in respect of the Council’s decision-making process. It also highlights information in relation to any awareness/training that has been carried out in relation to the decision-making process.	

Purpose

1. To provide members with an update in relation to the Council’s decision making process.

Background and relevant information

2. The report is necessary so that members are regularly updated in respect of the decision making process and are assured the appropriate decision-making processes are in place.
3. The Corporate Affairs and Audit Committee previously requested information in relation to:

- Details of current policies/guidance in place in respect of the decision-making process;
- Information on the number of member delegated decisions and their type (key/non key);
- Information on the number of officer delegated decisions taken; and
- Information on the activities of the governance team (communications, training/ awareness raising).

Update

Council Constitution

4. The Council's Constitution sets out how the Council operates, how decisions are made and the procedures which are followed to ensure that these are efficient, transparent and accountable to local people. Some of these processes are required by the law, while others are a matter for the Council to choose.
5. The Constitution is currently being reviewed. The revised Constitution will be submitted to Constitution and Members' Development Committee prior to being submitted to full Council for approval.

Current policies/guidance in place in respect of the Decision-Making Process

6. Article 12 of the Constitution identifies the decision-making principles of the Council and provides information in relation to what is a key decision and circumstances when they are not deemed key.
7. Council Procedure Rules – identify procedures for elected members in conducting meetings
8. Executive Procedure Rules – Identify functions which are the responsibility of the Executive and that may be exercised by the Elected Mayor. The Elected Mayor may also delegate authority to exercise those functions to the extent they wish.
9. The Forward Work plan is the vehicle for ensuring openness and transparency when key decisions are to be taken and for advising members and the public of decisions to be made by the Executive.
10. The Executive decision-making action tracker allows actions arising from Executive decisions to be monitored for completion and assesses any risk associated with actions not being completed within the agreed timescales.
11. Overview and Scrutiny Procedure Rules – Sets out the functions of the Overview and Scrutiny Board and acts as the vehicle for hearing called in decisions.
12. The Officer Scheme of Delegation identifies powers delegated to officers, this is currently being updated.
13. Guidance for recording Officer Delegated decisions is contained on the Council's

Intranet and decisions made within these parameters are published on the Council Website and an email notification is sent to all members

14. Financial Procedure Rules – The financial policies of the Council are set out in these regulations. They apply to every member and officer of the Authority and anyone acting on its behalf.
15. Separate financial regulations are to be issued in accordance with the Fair Funding Scheme which will apply to Governing Bodies, Head Teachers and staff of schools with delegated budgets. These will be appended to the Fair Funding Scheme document.
16. These regulations identify the financial responsibilities of:
 - The full Council;
 - The Executive;
 - Scrutiny committees;
 - Members;
 - Head of Paid Service;
 - Monitoring Officer;
 - Chief Finance Officer; and
 - Executive Directors and Assistant Directors (in these regulations jointly referred to as “Other Chief Officers”).
17. The Council also has an Asset Disposal Policy which provides rules and guidance on the disposal of Council assets.

Information on the activities of the governance team (communications, training/ awareness raising

Training

18. Staff – Online materials are available on the intranet and the Middlesbrough Learns e-learning training portal. Members are also required to complete the mandatory General Data Protection Regulation (GDPR) training on the Middlesbrough Learns e-learning portal.
19. A list of training and briefing sessions held during the period 1 January 2022 and 31 December 2022 is attached at **Appendix C**.
20. Every Member who currently Chairs a Committee has now received the appropriate training to assist them in carrying out the duties required to be able to Chair a meeting effectively.
21. Work is ongoing with the Local Government Association to improve member/officer relations. In order to develop the relationship, a number of joint training sessions, facilitated by the LGA, were held between Executive Members and the Leadership Management Team.
22. The Modern.Gov Committee Management System provides the opportunity for members in the form of the Modern.Gov App, to view, annotate and download meeting papers. Councillors are also able to identify the committees that they are interested in and receive automatic updates when new information is published for them. Training on the

Modern.Gov App (covering access, registration and use of the App), was delivered to members early in 2022 via several methods;

- i. One to One training (delivered by Democratic Services Officers where available)
- ii. Physical training session (no more than 5 participants in each session).

Information on the number of officer delegated decisions

Officer Delegated Decisions

23. When an Officer Delegated decision is submitted via the Modern Gov Committee Management system, Democratic Services check the information entered on to the system to make sure that it has been entered correctly, the appropriate delegation is in place, check that there are no issues regarding confidentiality/release of exempt information and that a copy of the decision form is attached, prior to publishing the form.

Decisions made

24. A report containing details of Officer Delegated Decisions taken during the period 1 January 2022 - 31 December 2022 is attached at **Appendix A**.

Information on the number of member delegated decisions and their type (key/non key)

25. A report containing details of Executive decisions taken during the period 1 January 2022 - 31 December 2022 is attached at **Appendix B**.

Scrutiny and challenge

26. From 1 January 2022 – 31 December 2022 there have been 99 Executive decisions. In the corresponding period, the Council did not receive any requests for call-in, in respect of any of the decisions taken during that period.

Assurance

27. The report is designed to provide assurance for members in relation to the decision-making processes. This type of report is not usually replicated at other local authorities.

What decision(s) are being recommended?

28. That the Corporate Affairs and Audit Committee:

- Notes the information provided with regard to the Council's decision making process.

Rationale for the recommended decision(s)

29. The Corporate Affairs and Audit Committee requires assurance that the appropriate decision-making processes are in place

Other potential decision(s) and why these have not been recommended

30. Do Nothing. If this option was selected the Corporate Affairs and Audit Committee would not have any evidence to demonstrate that appropriate decision-making processes are in place.

Impact(s) of the recommended decision(s)

Legal

31. The 2000 Local Government Act requires all local councils to have a constitution. The constitution provides a basis and framework for the councillors and officers to work within to ensure lawful decision making.

Strategic priorities and risks

32. The relevant risks this decision would influence are cited below, with an explanation as to why they are relevant and how it would affect each risk.

Risk No	Risk Description	Impact
O8-054	Failure to adhere to Local Code of Corporate Governance and deliver governance improvements outlined in the Annual Governance Statement.	By providing evidence of the decisions taken and the training that has been undertaken, then Council is demonstrating that good governance is in place and so this would have a positive impact on this risk.
O8-055	If the Council doesn't respond effectively and efficiently to legislative changes it could be in breach of statutory duties in relation to service delivery and fail to make the most of opportunities.	The Council are obliged to comply with any new legislation or guidance. The Constitution is a live document which is updated continually to reflect any changes in legislation or guidance. The continual update of the Constitution has a positive impact on the Council fulfilling its statutory duties.

Human Rights, Equality and Data Protection

33. The subject of this report is not a policy, strategy, function or service that is new or being revised. It is considered that an equality impact assessment is not required.

Financial

34. There are no financial implications or impact on any budgets or the Medium-Term Financial Plan (MTFP) arising from the content of this report.

Actions to be taken to implement the recommended decision(s)

Action	Responsible Officer	Deadline
There are no Actions arising from this report.	N/A	N/A

Appendices

1	Appendix A - Copy of report containing details of Officer Delegated Decisions taken during the period 1 January 2022 - 31 December 2022.
2	Appendix B - Copy of report containing details of Executive decisions taken during the period 1 January 2022 - 31 December 2022.
3	Appendix C - List of training and briefing sessions held during the period 1 January 2022 - 31 December 2022.

Background papers

Body	Report title	Date

Contact: Charlotte Benjamin

Email: charlotte_benjamin@middlesbrough.gov.uk

OFFICER DELEGATED DECISION INFORMATION

DECISIONS TAKEN FROM 1 JANUARY 2022 – 31 DECEMBER 2022

Date of Decision	Date of Issue	Subject of Decision
04/01/2022	06/01/2022	Strategic town centre property acquisition – commercial asset.
18/01/2022	18/01/2022	Towns Fund and Future High Streets Fund
21/01/2022	26/01/2022	Additional Restrictions Grant (January 2022)
01/02/2022	02/02/2022	Various licence applications/permissions/consents
02/02/2022	08/02/2022	Tees Advanced Manufacturing Park – Exception to Lettings Criteria and Policy
16/11/2021	21/02/2022	3% Community Benefit award following disposal of asset above market value
10/03/2022	11/03/2022	Additional Restrictions Grant (January 2022)
29/03/2022	30/03/2022	To appoint a preferred contractor for the phase two fit-out works at Fountain Court
06/05/2022	10/05/2022	Various licence applications/permissions/consents
05/05/2022	17/05/2022	Household Support Fund Grant
20/05/2022	31/05/2022	Various licence applications/permissions/consents
30/05/2022	31/05/2022	Various licence applications/permissions/consents
07/06/2022	20/06/2022	Various licence applications/permissions/consents
24/06/2022	30/06/2022	Various licence applications/permissions/consents

08/07/2022	11/07/2022	Various licence applications/permissions/consents
14/07/2022	14/07/2022	Appointment of CIPFA to complete diagnostic work
21/07/2022	21/07/2022	Management reporting lines within the Integrated Support Service.
13/06/2022	25/07/2022	Wired Lobby
22/07/2022	26/07/2022	3% Community Benefit award following disposal of asset above market value.
27/07/2022	29/07/2022	Re-issue of annual General Safety Certificate to the Riverside Stadium
27/07/2022	29/07/2022	Re-issue of annual General Safety Certificate to the Middlesbrough Sports Village
15/07/2022	29/07/2022	Various licence applications/permissions/consents
05/08/2022	10/08/2022	Various licence applications/permissions/consents
10/08/2022	10/08/2022	Corporate Debt Write Off Policy
22/08/2022	07/09/2022	Various licence applications/permissions/consents
30/08/2022	07/09/2022	Various licence applications/permissions/consents
05/09/2022	07/09/2022	Various licence applications/permissions/consents
16/09/2022	20/10/2022	Various licence applications/permissions/consents
23/09/2022	23/09/2022	Covid 19 Additional Relief Fund.
23/09/2022	23/09/2022	Household Support Fund Grant Allocations
30/09/2022	03/10/2022	Household Support Fund Grant Allocations

30/09/2022	05/10/2022	Various licence applications/permissions/consents
10/10/2022	11/10/2022	Various licence applications/permissions/consents
17/10/2022	20/10/2022	Various licence applications/permissions/consents
20/10/2022	21/10/2022	Appointment of CIPFA to support the organisation to deliver a Corporate Governance Improvement Plan following completion of previously commissioned diagnostic work.
21/10/2022	27/10/2022	Various licence applications/permissions/consents
27/10/2022	27/10/2022	Household Support Fund Grant Allocations of grant funding continue to be made consecutive to the initial Covid Winter Grant launched in 2020. The DWP continue to provide assistance to vulnerable households and children
28/10/2022	31/10/2022	Various licence applications/permissions/consents
31/10/2022	08/11/2022	Various licence applications/permissions/consents
15/11/2022	16/11/2022	Homes for Ukraine Impact - The decision is to provide sponsors with a top up payment to support their guest/s to remain in their property beyond the 6-month period.
16/11/2022	24/11/2022	Council Tax Energy Rebate Discretionary Fund
02/12/2022	06/12/2022	Various licence applications/permissions/consents
09/12/2022	12/12/2022	Various licence applications/permissions/consents
19/12/2022	19/12/2022	Extension to Household Support Scheme
16/12/2022	20/12/2022	Various licence applications/permissions/consents
23/12/2022	28/12/2022	Various licence applications/permissions/consents

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EXECUTIVE MEMBER REPORTS AND ADDITIONAL DECISION INFORMATION

DECISIONS TAKEN FROM 1 JANUARY 2022 – 31 DECEMBER 2022

DATE	DECISION MAKER	ISSUE	PURPOSE OF REPORT	KEY DECISION
11/01/22	Executive	Digital Inclusion Strategy	That Executive adopts the Digital Inclusion Strategy.	Yes
11/01/22	Executive	Final Report of the Culture and Communities Scrutiny Panel - Cultural Events in Middlesbrough: Their Impact and Future - Service Response	That the Executive approves the attached Action Plan put together in response to the Scrutiny Panel recommendations.	No
11/01/22	Executive	Final Report of the Economic Development, Environment and Infrastructure Scrutiny Panel - Middlesbrough Regeneration Post COVID-19 - Service Response.	It is recommended that the Executive: a) approve the service response, and associated actions to the Economic Development, Environment and Infrastructure Scrutiny Panel.	No
11/01/22	Executive	Corporate Crisis Policy	That Executive approve the following : a) The Corporate Crisis Policy b) That delegated authority be provided to the Section 151 Officer to approve any future modifications to the policy.	Yes
11/01/22	Executive	Elected Members Small Scheme Allocation 2021/22	That Executive approves the Elected Members Small Scheme allocation 2021/22.	Yes
11/01/22	Executive	Whorlton Road - Disposal [Part A and Part B]	The following is asked of the Executive: a) that the information contained in Part A of the report be noted; and b) that the decision be taken once all the financial or exempt information contained in Part B of the report has been considered.	Yes
12/01/2022	Executive Member for Regeneration	Middlesbrough Council Local Implementation Plan (LIP), Consultation Findings	To seek adoption of the LIP following public consultation	Yes

12/01/2022	Executive Member for Regeneration	Off Street Electric Vehicle Charging Point Installations	To seek approval to work with Tees Valley Combined Authority and their preferred contractor EB to install Electric Vehicle Charging Points at specified Council operated car parks within Middlesbrough	Yes
13/01/2022	Executive Member for Finance and Governance	Covid-19 Business Financial Support – Covid Additional Relief Fund – (CARF) and Omicron Hospitality and Leisure Fund	To seek approval for the proposed terms of the Council's policy required to allow central government CARF funding to be applied to reduce local business ratepayer bills for 2021 – 2022	Yes
14/02/22	Executive	Corporate Performance Update: Quarter Three 2021/22	<ul style="list-style-type: none"> • That the Executive approves the proposed amendments to Executive actions outlined at Appendix 1. • That the Executive notes progress in implementing the Strategic Plan 2021-24 at Quarter Three 2021/22 (Appendix 2) and approves the revised deadline for the action at paragraph 20. • That in light of the position outlined in the report, the Executive notes the Council's updated Strategic Risk Register at Appendix 3. • That the Executive notes progress in implementing 2021/22 Directorate priorities, which are set out at Appendix 4 	No
14/02/22	Executive	Revenue and Capital Budget – Projected Outturn position as at Quarter Three 2021/22	<ul style="list-style-type: none"> • That the Executive notes the 2021/22 revenue budget Quarter Three total projected outturn of £5.046m, representing a £3.225m (2.8%) overspend on non-Covid-19 elements, and the estimated financial effect of Covid-19 in 2021/22 of £1.821m, and the proposed actions to address this. • That the Executive notes the proposed use of the following Reserves to fund the total projected overspend of £5.046m in 2021/22: <ul style="list-style-type: none"> - Social Care Demand Reserve (£0.5m) - Children's Services Demand Reserve (£0.732m) - Covid Recovery Reserve (£3.814m) • That the Executive notes the implementation of the Flexible Use of Capital Receipts Strategy approved by Council on 20 October 2021, and that the projected amount of £4.9m arising from the implementation of the Strategy will be transferred to a Reserve at year-end. • That the Executive approves the proposed revenue budget virements over £150,000 (Appendix 1). • That the Executive notes the 2021/22 capital budget Quarter Three predicted outturn of £59.035m against a budget of £64.814m, and approves the proposed revised Investment Strategy to 2023/24 at Appendix 2. 	Yes
14/02/22	Executive	Revenue Budget, Council Tax, Medium Term Financial Plan, and Capital Strategy	That the Executive endorses the proposed budget strategy for 2022/23 as set out in paragraphs 30 to 70.	No

		2022/23	<p>Having taken into account the matters set out in Section 32 of the Local Government Finance Act 1992 and the items set out within the report, that the Executive endorses the budget requirement for 2022/23 to be set at £118,328,934 as detailed in Appendix 1.</p> <p>That the Executive endorses the actual amount of Council Tax (Band D) for areas without parish precepts (excluding Fire and Police) be set at £1,809.67. This represents a total increase of 2.99%. This comprises of a 0% increase in general Council Tax, and an additional precept of 2.99% for Adult Social Care (which includes 1% relating to 2022/23, and 1.99% of unused remaining allowable allocation from 2021/22), which has been continued by the Government to contribute towards the shortfall of funding for adult social care.</p> <p>That the Executive endorses the actual amount of Council Tax (Band D) for areas with parish precepts (excluding Fire and Police) be set at :-</p> <p>Nunthorpe Parish £ 1,819.10 Stainton and Thornton Parish £ 1,818.98</p> <p>That the Executive endorses the amounts of Council Tax for each category of dwelling be set in accordance with table 4 of Appendix 3 within the report.</p> <p>That the Executive notes the refreshed Medium Term Financial Plan position for 2022-25 set out in this report in paragraphs 92 to 144.</p> <p>That the Executive endorses the updated Investment Strategy for the period to 2024/25 as outlined in paragraphs 145 to 150 and detailed in Appendix 4.</p> <p>That the Executive endorses the Capital Strategy Report (Prudential indicators, Investment Strategy and Minimum Revenue Provision) 2022/23 as outlined in paragraphs 151 to 162 and detailed in Appendix 5, and endorses the Authorised Limit for external borrowing of £356 million for the Council for 2022/23 as set out in paragraph 161.</p>	
14/02/22	Executive	Virtual School Peer Review	That Executive receives and notes the outcomes of the Virtual School peer review and endorses the accompanying action plan.	No
14/02/22	Executive	Appointment of External Auditors 2023/24 to 2027/28	That the Executive endorses the Council's participation in the National Appointments Scheme for the procurement and selection of external auditors from 1 st April 2023	No
14/02/22	Executive	Local Council Tax Support 2022/23	That Executive approve a revised Council Tax Support (CTS) scheme for 2022/23 and endorses the report to be considered at Full Council on 23 February 2022.	Yes
14/02/22	Executive	Tackling Crime and Antisocial Behaviour	That Executive agrees to:	Yes

		– CCTV	a. Release the remaining capital funding of £350,000 for CCTV provision in Middlesbrough.	
14/02/22	Executive	Final Report of the Culture and Communities Scrutiny Panel – Cultural Events in Middlesbrough: Their Impact and Future – Service Response	That the Executive approves the attached Action Plan put together in response to the Scrutiny Panel recommendations.	No
14/02/22	Executive	Final Report of the Economic Development, Environment and Infrastructure Scrutiny Panel – Middlesbrough Regeneration Post COVID-19 – Service Response	It is recommended that the Executive: e) approve the service response, and associated actions to the Economic Development, Environment and Infrastructure Scrutiny Panel.	No
23/02/2022	Executive Member for Regeneration	TVCA Enhanced Bus Partnership Plan and Scheme	The purpose of the report is to approve that Middlesbrough Council become party to the shell Enhanced Partnership agreement noting that there are no direct obligations at this stage,	Yes
08/03/22	Executive	Children’s Services Improvement Programme: Update Report	That Executive notes <ul style="list-style-type: none"> The progress made to improve outcomes for Middlesbrough’s vulnerable children as set out in our Children’s Services Improvement Plan 2020/2023. The effect of this work on showing ‘Middlesbrough Children that they Matter’. 	No
08/03/22	Executive	2022/23 Transport and Infrastructure Capital Programme	That Executive approves the proposals to allocate funding to deliver infrastructure as identified within the report.	Yes
08/03/22	Executive	Fountain Court Refurbishment – Phase Two Works	That Executive: a) Notes the progress made on phase one works at Fountain Court; and, b) Delegates approval for the award of the phase two refurbishment works contract to the Director of Regeneration and Culture, Richard Horniman and Director of Finance, Ian Wright.	Yes
08/03/22	Executive	Final Report of the Adult Social Care and Services Scrutiny Panel – The Recruitment and Retention of Staff within Adult Social Care – Service Response	That the Executive approves the attached Action Plan put together in response to the Scrutiny Panel recommendations	No
08/03/22	Executive	Towns Fund – Ward Initiatives	It is recommended that: a) the Executive notes that the business case project approval for the Ward Initiatives project has been approved by Middlesbrough’s Town Deal Board; b) the programme of works development as part of the Towns Fund Ward Initiatives project, as set out in appendix A1, is approved. c) the assets created by this investment are adopted and maintained by Middlesbrough Council, as appropriate;	Yes

			d) works commence to deliver the programme as soon as possible, subject to supply chain lead times, local notifications / consultation and any required planning permissions; and e) the Director of Regeneration and Culture and Director of Environment and Community Services, in consultation with the Mayor, will be authorised to determine an alternative project for delivery, form the reserve list, should any project be unable to progress due to any legal or technical reason.	
29/03/2022	Joint Archives Committee	Joint Archives Budget 2022/23	To update members on the outturn of the 2021-22 revenue budget for Teesside Archives and seek approval for the proposed budget for 2022-23	No
29/03/2022	Joint Archives Committee	Service Level Agreement	Verbal Update on the renewal of the Service Level Agreement	No
29/03/2022	Joint Archives Committee	Community Engagement Officer	Update on the work of the Community Engagement Officer	No
29/03/2022	Joint Archives Committee	Relocation of Archives to Dorman Museum	Update on the move to the Dorman Museum	No
05/04/22	Executive	Refreshing the Strategic Plan workplan for the 2022-24 period	<ul style="list-style-type: none"> • That the Executive: • Approves the proposed Strategic Plan workplan activities to assure achievement of the Council's strategic aims and priorities for the 2022-25 period. • Agrees the delegation of approval for minor amendments to in-quarter timescales to the Chief Executive. Any significant variation to approach or deliverables, will be reported to and seek approval via the quarterly corporate performance results reports to Executive. • Notes the Directorate Priorities for 2022/23, which together with the Strategic Plan workplan, comprise an overall strategic delivery plan. 	No
05/04/2022	Executive	Schools Capital Programme 2022	To seek approval of schemes to be added to the schools capital programme for delivery to commence in the academic years 2021/22 and 2022/23.	Yes
05/04/2022	Executive	Local Cycling and Walking Implementation Plan; Linthorpe Road Corridor phase 2	The purpose of this report is to gain approval to commence the proposals to re-allocate road space along the Linthorpe Road corridor (between and Ayresome Street and Devonshire/Cumberland Road) to create protected cycle lanes in both directions.	Yes
05/04/2022	Executive	Tender Pipeline Approval 2022/23	To approve Middlesbrough Council's tender pipeline for 2022/23 and agree delegation of award to the relevant Director in consultation with their Executive Member.	Yes
26/04/2022	Executive Member for Finance and	Section 13(A)(1)(a) Exceptional Hardship Fund Policy	The report seeks approval to amend the Council's Section 13A (1) (a) policy under the Local Government Finance Act (LGFA) 1992 (as amended)	Yes

	Governance			
29/04/2022	Executive	Homes for Ukraine Impact	To update Executive on the impact of the Homes for Ukraine programme in Middlesbrough and get agreement on how it is being managed locally.	Yes
29/04/2022	Executive	Star Academies – Option for Land Disposal	The purpose of this report is to outline the case to provide Star Academies in partnership with Eton College with a first option to purchase the designated land at Middlehaven under agreed commercial terms, subject to the outlined conditions.	Yes
10/05/2022	Executive	Cultural Capital Investment Prospectus	The purpose this report is to: a. brief the Executive Members on the Cultural Capital Investment Prospectus and Cultural Partnership; and b. gain support for the Cultural Development Fund.	Yes
10/05/2022	Executive	Demolition of the former Slam Nightclub	The purpose of the report is to seek Executive approval for the demolition of the former Slam nightclub.	Yes
10/05/2022	Executive	Green Strategy – Year Two Action Plan	The purpose of this report is to seek approval of Middlesbrough Council's Green Strategy Year Two action plan and to summarise the progress made in Year One.	Yes
10/05/2022	Executive	Improving our Highways	The Executive is asked to approve prioritisation of immediate works required for 2022/23 (detailed in Appendix 1), on the premise that during which time a re-evaluation exercise will be undertaken to address the approach to Red / Amber carriageway defects; developing a longer-term strategy for maintenance and improvements, in-line with the medium-term financial plan.	Yes
10/05/2022	Executive	Proposed Service Delivery Model and associated Subsidised Charges for Residential Pest Control	The purpose of this report is to ask Executive to approve the proposed service delivery model and associated subsidised charges for residential pest control.	Yes
10/05/2022	Executive	Tees Advanced Manufacturing Park – Next Phase – PART A and PART B	This report proposes the development of a second phase at TeesAMP, funded by Middlesbrough Council (£8.82m), subject to complementary funding from Tees Valley Combined Authority; and, an additional £335k to balance the first phase development Budget	Yes
07/06/2022	Executive	Adoption of Stainsby Country Park and Masterplan	The report seeks to adopt the Stainsby Country Park and Masterplan, which has been finalised following public consultation, and delegate authority to the Director for Regeneration, in consultation with the Executive Member for Regeneration, to make any subsequent minor amendments to the Stainsby Country Park and Masterplan.	Yes
14/06/2022	Executive	Final Report of the Economic Development, Environment and Infrastructure Scrutiny Panel – Green Strategy – Service Response	To provide an update and action plan that relates to the recommendations made by the Environment and Infrastructure Scrutiny Panel	No
14/06/2022	Executive	Corporate Performance Update: 2021/22 Year End Results	This report advises the Executive of corporate performance at Year-End 2021/22 and where appropriate seeks approval of any changes,	No

			where these lie within the authority of the Executive.	
14/06/2022	Executive	Revenue and Capital Budget – Year-End Outturn position 2021/22	This report advises the Executive of the Council's financial position at Year-End 2021/22, including the effect of Covid-19 on the Council's finances.	Yes
14/06/2022	Executive	Developing a New Community Centre at Southlands	To seek Executive approval: a. for the allocation of additional funding for Southlands (£900,000) as set out within the report; b. to continue discussions with Sport England on the sport provision at Southlands to enable the lifting of planning conditions relating to Marton Avenue; and, c. delegates authority to the Director of Regeneration and the Director of Finance, to adjust any final budget allocations, subject to the final agreed specifications, to ensure the timely delivery of the facilities, insofar as the project is delivered within the approved delivery budget highlighted within this report.	Yes
14/06/2022	Executive	Children's Services Improvement Programme: Update Report	To brief members of the Executive on the progress made against the Children's Services Improvement Plan with particular reference to the findings of Ofsted's Monitoring Visit on 29 th /30 th March 2022.	No
07/07/2022	Executive Member for Finance and Governance	Council Tax Energy Rebate Discretionary Fund	The report seeks approval for the discretionary fund scheme	Yes
02/07/2022	Executive	Application to the World Health Organisation (WHO) to Achieve Age Friendly Status	The purpose of the report is to seek approval from the executive for an application to the World Health Organisation (WHO) for Middlesbrough Council to join the Global Network of Age Friendly Cities and Communities to achieve Age Friendly Town Status.	Yes
12/07/2022	Executive	Welfare Strategy	This report seeks approval to adopt a new welfare strategy.	Yes
12/07/2022	Executive	Final Report of the Children and Young People's Social Care and Services Scrutiny Panel – Locality Working from a Children's Services Perspective – Service Response	To seek the Executive's approval of the final report of the Children and Young People's Social Care and Services Scrutiny Committee Locality Working from a Children's Perspective (Appendix 1) and the resulting action plan (Appendix 2).	No
12/07/2022	Executive	Final Report of the Economic Development, Environment and Infrastructure Scrutiny Panel – Green Strategy – Service Response	To provide an update and action plan that relates to the recommendations made by the Environment and Infrastructure Scrutiny Panel.	No
12/07/2022	Executive	Restoration of the Old Town Hall	To seek approval to submit an Expression of Interest (EOI) to the Heritage Lottery Fund to secure funding to support the regeneration of the Old Town Hall.	No
12/07/2022	Executive	Strategic Housing Site Disposals – Part A and Part B	To seek Executive approval for the disposal of sites in South Middlesbrough, which are allocated in the Housing Local Plan (2014), in accordance with the Council's Asset Disposal Process, and to inform Executive of the next steps to take these sites to market.	Yes

12/07/2022	Executive	Exempt Report – Centre Square Office Provision	Exempt Report – Centre Square Office Provision	Yes
03/08/2022	Executive	Mayoral Development Corporation – Consultation Response	The purpose of this report is to highlight the potential establishment of a mayoral development corporation in Middlesbrough, and the seek endorsement for a council response to the current consultation exercise being undertaken by TVCA.	Yes
05/08/2022	Executive Member for Regeneration	Town Centre Progress and Strategic Investment Part A and Part B	The report sets out progress made in the modernisation and transformation of Middlesbrough Town Centre; key issues which are emerging; new funding opportunities; and seeks approval for the case for strategic investment to support our main shopping thoroughfare and gateways,	Yes
06/09/2022	Executive	Corporate Performance Update: Quarter One 2022/23	This report advises the Executive of corporate performance at the end of Quarter One 2022/23 and where appropriate seeks approval of any changes, where these lie within the authority of the Executive.	No
06/09/2022	Executive	Revenue and Capital Budget – Projected Outturn position as at Quarter One 2022/23	This report advises the Executive of the Council's financial position as at Quarter One 2022/23	Yes
06/09/2022	Executive	Proposal to Progress the Development of Nunthorpe Community Centre	To seek approval for the proposals to progress the development of the community centre provision within Nunthorpe ward.	Yes
06/09/2022	Executive	Increased Enforcement Against Problem Properties	To seek approval of the proposed delivery approach for increased enforcement against problem properties, including the introduction of the role of Investigations and Enforcement Manager.	Yes
06/09/2022	Executive	Nunthorpe Neighbourhood Area Application	To seek a determination on an application submitted by Nunthorpe Parish Council for Neighbourhood Area status, in order to prepare a Neighbourhood Plan.	Yes
06/09/2022	Executive	Final Report of the Children and Young People's Learning Scrutiny Panel - Special Educational Needs and Disabilities (SEND) - Service Response	To seek the Executive's approval of the final report of the Children and Young People's Learning Scrutiny Panel Special Educational Needs and or Disabilities (Appendix 1) and the resulting action plan (Appendix 2).	No
06/09/2022	Executive	Final Report of the Children and Young People's Social Care and Services Scrutiny Panel - Locality Working from a Children's Services Perspective - Service Response	To seek the Executive's approval of the final report of the Children and Young People's Social Care and Services Scrutiny Committee Locality Working from a Children's Perspective (Appendix 1) and the resulting action plan (Appendix 2).	No
06/09/2022	Executive	Final Report of the Children and Young People's Social Care and Services Scrutiny Panel - Sufficiency and Permanency (Perceptions of Children in Care) - Service Response	To seek the Executive's approval of the final report of the Children and Young People's Social Care and Services Scrutiny Panel "Report from the Children and Young Peoples Social Care and Services Scrutiny Panel, Sufficiency and Permanency (Perception of Children in Care)' (appendix 1), Addendum to Final Report Sufficiency and Permanency (Perception of Children in Care) dated 11 May 2022 (appendix 2) and Action Plan (appendix 3)	No

08/09/2022	Deputy Mayor and Executive Member for Children's Services	Advertising on Council website	To seek approval of the Deputy Mayor and Executive Member for Children's Services to allow advertising space to be sold on the new Council website and to note the associated policy.	Yes
09/09/2022	Executive Member for Adult Social Care, Public Health, Public Protection and Digital Inclusion	CONFIDENTIAL – Project Funding	CONFIDENTIAL – Project Funding	Yes
06/10/2022	Executive Member for Finance and Governance	Estates Strategy – Lettings Policy	The purpose of the report is to seek approval for further enhancements to the Estates Strategy that clarify the processes for letting land and premises owned or managed by the Council	Yes
11/10/2022	Executive Member for Finance and Governance	Resident and Business Support Telephony Solution	The report seeks amendments to the inbound telephony opening hours for Resident and Business Support	Yes
12/10/2022	Joint Archives Committee	Joint Archives Budget 2022/23	That the Committee notes the position of the 2023-202 budget.	No
12/10/2022	Joint Archives Committee	Joint Archives Update	Update on the work of the Archives from the Community Engagement Officer	No

12/10/2022	Joint Archives Committee	Update on Future Developments	Update with regard to Future Developments	No
18/10/2022	Executive	50 Futures Expansion and update	To inform members of the progress of the 50 Futures Work Experience Project and provide an overview of the plans to expand the project externally with local employers.	No
18/10/2022	Executive	Poole Hospital Definitive Map Modification Order	<ol style="list-style-type: none"> 1. To consider whether evidence discovered shows on the balance of probability that public rights of way exist under Section 53 (3) 1 (i) of the Wildlife and Countryside Act 1981. 2. Also to seek approval to make a Definitive Map Modification Order (DMMO) to modify the Definitive Map and Statement by the addition of a Footpath from Bridleway Middlesbrough No 56 to Old Stokesley Road. The route is shown as A-B-C-D-E-F on the report plan (see appendix 1). 	No
18/10/2022	Executive	Financial Recovery Plan 2022/23	The purpose of the report is for Executive to approve the financial recovery plan for 2022/23, and note the impact on each Directorate's forecast position.	Yes
18/10/2022	Executive	Town Centre Strategy (targeted support)	The purpose of this paper is to seek Executive approval for a new partnership approach to tackle town centre anti-social behaviour and crime to sustain and to protect the transformation of Middlesbrough Town Centre. The report also seeks executive approval to secure circa. £1.1 million from Tees Valley external funding resources to aid the delivery of this ambition.	Yes
18/10/2022	Executive	Final Report of the Culture and Communities Scrutiny Panel – Tough Enough? Enforcement in Middlesbrough and its Impact on Crime and Anti-Social Behaviour – Service Response	The purpose of this report is to consider recommendations by the Culture and Communities Scrutiny Board following its meeting on 22 nd June 2022.	No
18/10/2022	Executive	Consultation on the Proposal to Designate the Newport 2 Area for a Selective Landlord Licensing Scheme	To seek approval for consultation on the proposal to designate the Newport 2 area as a Selective Landlord Licensing scheme and the proposed licence fee of £760. The proposal document for this designation is shown at Appendix A.	No
18/10/2022	Executive	Exempt Report – Dealing with Major Vacant Town Centre Properties	Exempt Report – Dealing with Major Vacant Town Centre Properties	Yes
20/10/2022	Executive Member for Adult Social Care, Public Health, Public Protection and	Approval of the framework for calculating the level of civil penalty charge in relation to breaches of the Tenant Fees Act 2019 and relevant Letting Agency legislation	To seek approval for the framework to calculate the financial penalty charges for breaches of relevant letting agency legislation by landlords, letting agents and property management companies.	Yes

	Digital Inclusion			
25/10/2022	Executive Member for Culture and Communities	Music in Secondary Schools Trust (MISST) Programme	To seek approval to allocate £15,000 from centrally held resources to the Music in Secondary Schools Trust (MISST)	No
08/11/2022	Executive	Medium Term Financial Plan Update and Budget Savings Proposals 2023/24	<ol style="list-style-type: none"> 1. This report provides an update to Executive of the Council's Medium Term Financial Plan (MTFP) for the period to 2025/26, and the current estimated budget gap for 2023/24. 2. The report sets out the proposed budget savings and other proposals, and proposed Council Tax increase for 2023/24, and notes that following Council on 30 November 2022 the proposals will be, where required, subject to public consultation. 	Yes
08/11/2022	Executive	Corporate Performance Update: Quarter Two 2022/23	This report advises the Executive of corporate performance at the end of Quarter Two 2022/23 and where appropriate seeks approval of any changes, where these lie within the authority of the Executive.	No
08/11/2022	Executive	Revenue and Capital Budget – Projected Outturn position as at Quarter Two 2022/23	This report advises the Executive of the Council's financial position as at Quarter Two 2022/23.	Yes
08/11/2022	Executive	Business Support Strategy	<ol style="list-style-type: none"> 1. This report highlights the opportunity for efficiencies with a scale up (or down) approach according to economic climate and resource availability within the Local Authority. Working with businesses effectively from the outset streamlines processes and avoids duplication of work. 2. To co-ordinate strategies to support a holistic approach to Residents and Business services, which recognises the nature of their inter dependency. 3. To seek approval of the proposed delivery approach to support businesses. 	Yes
08/11/2022	Executive	Community Benefit Arising from Asset Disposal	The purpose of the report is to seek approval for revision to the Asset Disposal Policy that further clarifies the process for claiming community benefit contributions and ensures that expenditure linked to this is limited to local authority direct or procured provision only.	Yes
08/11/2022	Executive	Key Stage 4 Outcomes Report	The purpose of this report is to provide the Executive with an analysis of Key stage 4 2022 outcomes and an outline of support offered to schools	Yes
08/11/2022	Executive	Special Educational Needs and Disabilities Sufficiency and Capital Developments	This report sets out the requirements to provide sufficient places and schools in Middlesbrough to meet the needs of children and young people with Special Educational Needs and Disabilities and to seek a decision of the Executive for capital programmes to achieve this Requirement	Yes
08/11/2022	Executive	Approval of the Taxi Licensing Policy 2022	To seek Executive approval for the Taxi Licensing Policy 2022.	Yes

08/11/2022	Executive	Planning and Building Control Fees	To seek approval for the introduction of a schedule of new fees, a review of existing fees, and an overview of the processes for increasing fee income for the functions falling within the remit of the Planning Service	No
14/11/2022	Executive Member for Adult Social Care, Public Health, Public Protection and Digital Inclusion	Extension to Clinical Substance Misuse Prescribing Service Part A and Part B	The report seeks approval to extend the current contract with Foundations Medical Practice for a further twelve months, for the period 1/4/23 to 31/3/24	Yes
15/11/2022	Executive Member for Neighbourhood Safety	Results of a consultation and proposal to extend and vary the TS1 Public Space and Protection Order	That the Executive Member approves the extension and variation of the current Public Space and Protection Order that covers the TS1 area following the results of a recent public consultation (“the TS1 PSPO”)	No
06/12/2022	Executive	Cost-of-living Crisis/23 to	The purpose of the report is to provide an overview of activity to mitigate, as far as is reasonably possible within the Council’s limited resources, the impact of the cost-of living crisis on residents, businesses and council employees	No
06/12/2022	Executive	Calculation of Council Tax Base for 2023/24	This report is part of the process to set the council tax base for the financial year 2023/24 by the statutory deadline of 31 January 2023.	Yes
06/12/2022	Executive	Exchange House – Disposal (PART A) and (PART B)	The purpose of the report is to seek Executive approval to dispose of the Council’s freehold interest in Exchange House.	Yes
06/12/2022	Executive	Residential Block Contract (PART A) and (PART B)	To seek Executive agreement to publish a VEAT notice notifying the market of our intention to award a 5 year, with the option to extend for a further 5 years, block contract in respect of a new 3 bedded home opening in Middlesbrough.	Yes
06/12/2022	Executive	Urgent Report – Capital Strategy	<ol style="list-style-type: none"> 1. Consider the current position on the capital strategy for 2022/23. 2. Endorse the change being proposed on Minimum Revenue Provision and make any comments on this prior to submission to Full Council. 	Yes
14/12/2022	Executive Member for Finance and Governance	Annual Diversity and Inclusion report 2021	The report presents the Council’s Equality and Inclusion report 2020-2021 and asks the Executive Member to agree a number of actions to improve outcomes for local communities and the Council’s workforce	No
14/12/2022	Executive Member for Finance and Governance	Surveillance Policy 2022/23	The report seeks approval of the proposed Surveillance Policy 2022/23	No
14/12/2022	Executive Member for Finance and	Corporate Food Poverty Policy	The report seeks approval for adoption of the Corporate Food Poverty Policy	Yes

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	Governance		
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MEMBER DEVELOPMENT PROGRAMME 2022/23 – LIVE DOCUMENT

Member Development and Training opportunities are generally open to all Members to attend. ‘Required’ events are ran on an annual basis aimed specifically at committee members (and substitutes), to ensure any regulatory requirements are adhered to, although other relevant optional modules may occur throughout the year. Ad hoc 1-1 training will be delivered where changes to committees change throughout.

REQUIRED TRAINING

TOPIC	Link Skills Framework	REASON	Attendees	Notes	Total Attendance
Corporate Affairs and Audit Committee	Regulating and Monitoring Scrutiny and challenge Political Understanding	Required Training	Corporate Affairs and Audit Committee Members & subs	COMPLETED 6 th April 2022 – 1-1 Cllr M Storey	1
Standards Committee	Regulating and Monitoring Political Understanding	Required Training	Standards Committee Members & subs	COMPLETED - 3 rd May 2022 & 9 th May 2022 – 1-1 Cllr J Hobson	16
Staff Appeals Training	Regulatory and Monitoring	Required Training	Staff Appeals Committee Members & subs	COMPLETED - 7 th June 2022 & 28 th June 2022	6
Licensing Committee – Taxis	Regulating and Monitoring Political Understanding	Required Training	Open to ALL Elected Members	COMPLETED - 8 June 2022	18
Teesside Pension Fund	Regulatory and Monitoring	Required Training	Open to ALL Elected Members Teesside Pension Fund Members & subs	COMPLETED - 10 th June 2022	5

TOPIC	Link Skills Framework	REASON	Attendees	Notes	Total Attendance
Teesside Pension Fund	Regulatory and Monitoring	Required Training	Open to ALL Elected Members Teesside Pension Fund Members & subs	COMPLETED - 13 th June 2022 & 21 st June, 1-1 Cllr Furness	6
Licensing Act training	Regulatory and Monitoring	Required Training	Open to members of the full Licensing Committee only	COMPLETED- 16 th June 2022	10
Planning & Development Committee	Regulating and Monitoring	Required Training	Planning & Development Committee Members & subs	COMPLETED - 17 th June 2022	8
Gambling Act & Scrap Metal Dealers Act training	Regulatory and Monitoring	Required Training	Open to members of the full Licensing Committee only	COMPLETED – 28 th June 2022	5
Corporate Affairs and Audit Committee	Regulating and Monitoring Scrutiny and challenge Political Understanding	Required Training	All Members, Corporate Affairs and Audit Committee Members & subs	COMPLETED - 15 th July 2022 & 21 st July 2022	22
Effective Chairing Skills		Required Training Skills Framework	Senior Members	5 July 2022	8
GDPR	Regulatory and Monitoring Political Understanding	Required Training Skills Framework	All Members	E Learning	23
COAC Statutory Officer Complaints Training	Regulatory and Monitoring	Required Training Skills Framework		COMPLETED 31 ST August	8
Gambling Act training	Regulatory and Monitoring	Required Training	Open to members of the full Licensing Committee only	COMPLETED- 12 th September 2022	5
Corporate Affairs and Audit Committee	Regulating and Monitoring	Required Training	Corporate Affairs and Audit	COMPLETED - 14 September	2

TOPIC	Link Skills Framework	REASON	Attendees	Notes	Total Attendance
	Scrutiny and challenge Political Understanding		Committee Members & subs	2022 – Cllrs Branson & Platt	
Planning & Development Committee Refresher Training	Regulatory and Monitoring	Required Training	Planning & Development Committee Members & Subs	COMPLETED 10 November 2022	7
Licensing Committee - Gambling Act 2005	Regulatory and Monitoring	Required Training	Licensing Committee Members & Subs	COMPLETED 24/11/2022	5
Member/ officer / Protocol- Micro session	Regulatory and Monitoring Political Understanding Partnership working	Required Training	All Members	Date TBA	
Decision Making Processes of the Council – Micro Session		Required Training Skills Framework	Senior Members	Date TBA	
Media Skills		Required Training Skills Framework	Senior Members	Date TBA	

SENIOR MEMBER TRAINING

TOPIC	Link Skills Framework	REASON	Attendees	Notes	Total Attendance
Speed Reading for Executive Members	Regulatory and Monitoring Political Understanding	Required Training Skills Framework	Executive Members	24 June 2022	2

TOPIC	Link Skills Framework	REASON	Attendees	Notes	Total Attendance
Leadership Essentials - Being an Effective Cabinet Member	Regulatory and Monitoring Political Understanding	Skills Framework	Executive Members	COMPLETED 1-2 December 2023- Cllrs Cooper, Hill & Smiles	3
LGA - Communication and Media Political Leadership Masterclass	Regulatory and Monitoring Political Understanding	Skills Framework	Executive Members	COMPLETED - October 2022- Cllr Smiles	1

SCRUTINY TRAINING

TOPIC	Link Skills Framework	REASON	Attendees	Notes	Total Attendance
LGA – Effective Scrutiny	Regulatory and Monitoring Scrutiny and Political Understanding	Skills Framework	Chairs/Vice Chairs	8-9 December 2022 – Cllrs McCabe, Platt, & Wilson	3

GENERAL MEMBER TRAINING

TOPIC	Link Skills Framework	REASON	Attendees	Notes	Total Attendance
Social Media Training	Communication Local Leadership	Skills Framework	All Members	Date TBA	
Motions – Micro session	Regulatory and Monitoring Political Understanding	Skills Framework	All Members	Date TBA	
Gifts & Hospitality– Micro session	Regulatory and Monitoring Political Understanding	Skills Framework	All Members	Date TBA	

Interests – Micro session	Regulatory and Monitoring Political Understanding	Skills Framework	All Members	Date TBA	
Member & Officer Development Session – Codes of Conduct	Regulating and Monitoring Political Understanding Leadership	Skills Framework	All Members	Date TBA	
Member Development Framework – Diversity and Ethics	Leadership	Skills Framework	All Members	Date TBA	
Modern Gov App	Regulatory and Monitoring	Skills Framework	All Members	COMPLETED - 23 Aug, 7, 12, 13 & 14 September 2022	16

Member Briefing Sessions

TOPIC	Link Skills Framework	REASON	Attendees	Notes	Key Contact
Dementia Friends Session	Regulatory and Monitoring	Skills Framework	All Members	COMPLETED - 14 th April 2022	7
Stainsby Country Park & Masterplan	Regulatory and Monitoring	Skills Framework	All Members	COMPLETED – 24 th May 2022	5
Your Role as a Corporate Parent – Social Workers	Regulatory and Monitoring	Skills Framework	All Members	COMPLETED – 25 th May 2022	12
Your Role as a Corporate Parent- Mocking Bird Family model (fostering)	Regulatory and Monitoring	Skills Framework	All Members	COMPLETED – 28 th June 2022	12
Governance Issues	Regulatory and Monitoring	Skills Framework	All Members	COMPLETED - 21 st July 2022	33
Your role as a Corporate Parent – What is a virtual school?	Regulatory and Monitoring	Skills Framework	All Members	COMPLETED - 3 August 2022	12
Programme and Project Management	Regulatory and Monitoring	Skills Framework	All Members	COMPLETED - 11 th & 30 th August 2022, 1 September 2022	13
Budget Consultation	Regulatory and Monitoring	Skills Framework	All Members	COMPLETED - 22 November 2022	14

Community Triggers	Regulatory and Monitoring	Skills Framework	All Members	COMPLETED 24 th November 2022	14
Cleveland Police - COPA	Regulatory and Monitoring	Skills Framework	All Members	COMPLETED 30 th November 2022	7
Prevent Awareness Session	Regulatory and Monitoring	Skills Framework	All Members	11 th January 2023	8
The Impact of the Financial Settlement and an Overview of the Savings Proposals	Regulatory and Monitoring	Skills Framework	All Members	11 th January 2023	
Member Enquiries Refresh and Reset	Regulatory and Monitoring	Skills Framework	All Members	COMPLETED 23 rd January 2023	16
Local Plan	Regulatory and Monitoring	Skills Framework	All Members	Date TBA	
Adult Social Care – Charging Policy Changes	Regulatory and Monitoring	Skills Framework	All Members	Date	

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MIDDLESBROUGH COUNCIL	
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Report of:	Director of Legal and Governance Services (Monitoring Officer)
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Submitted to:	Corporate Affairs and Audit Committee
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Date:	16 March 2023
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Title:	Annual Review of the Local Code of Corporate Governance
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Report for:	Information
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Status:	Public
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Strategic priority:	Quality of service
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Key decision:	Not applicable
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Why:	Not applicable
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Urgent:	Not applicable
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Why:	Not applicable
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Executive summary
<p>The Local Code of Corporate Governance provides a framework that enables the Council to assess its governance arrangements against sectoral best practice.</p> <p>The LCCG should be reviewed annually to ensure it aligns with best practice. this report confirms that the LCCG continues to align with the CIPFA code of practice on delivering good governance in local government which remains unchanged.</p>

Purpose

1. To report the outcome of the annual review of the Council's Local Code of Corporate Governance (LCCG).

Background and relevant information

2. Regular reviews of the LCCG are necessary to ensure that the Council is assessing its governance arrangements against sectoral best practice.
3. The current LCCG (at Appendix 1) is modelled on the CIPFA / SOLACE guidance 'Delivering Good Governance' (2016). An annual review schedule was put in place to ensure that changes to this guidance were reflected within the LCCG. There have been no changes to the guidance since the current LCCG was adopted by Council in 2017. As such, no changes to LCCG are proposed from this year's review.

What decision(s) are being recommended?

4. That the Corporate Affairs and Audit Committee notes that there have been no changes in the past year to the CIPFA / SOLACE guidance document 'Delivering Good Governance' and, as such, agrees that the current Council's Local Code of Corporate Governance is retained.

Rationale for the recommended decision(s)

5. This decision is being recommended because the current LCCG already reflects recognised sectoral best practice.

Other potential decision(s) and why these have not been recommended

6. The other potential option would be to review the LCCG against another best practice standard, or create a new local standard. This option is not recommended as the CIPFA / SOLACE guidance is recognised as sectoral best practice and provides an appropriate framework to ensure that the Council has good governance practices in place.

Impact(s) of the recommended decision(s)

Legal

7. Elected members are collectively responsible for the governance of the Council and approval of the LCCG as advised by this Committee.

Strategic priorities and risks

8. The existence of the LCCG contributes toward the positive management of the following strategic risks:
 - Failure to achieve good governance
 - Failure to comply with the law
 - Failure to achieve strategic and directorate priorities
 - Failure of partnerships

- Failure to achieve a balanced budget.

Human Rights, Equality and Data Protection

9. There are no concerns that the proposals could result in policies and practices that could impact differently on individuals or groups because they hold one or more protected characteristics. The LCCG sets out expected standards for policies and services to ensure that people are treated fairly. These policies are separately impact assessed as part of their development. the LCCG assesses compliance with best practice in relation to information governance within its framework.

Financial

10. There are no financial implications arising as a result of this report.

Actions to be taken to implement the recommended decision(s)

Action	Responsible Officer	Deadline
Publication of the 2023 – 2024 Local Code of Corporate Governance on the Council’s open data page	Interim Head of Strategy, Information and Governance	March 2023

Appendix

1	2023 – 2024 Local Code of Corporate Governance
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Background papers

Body	Report title	Date
Corporate Affairs and Audit Committee	Local Code of Corporate Governance	17 March 2017
Council	Local Code of Corporate Governance	29 March 2017
Corporate Affairs and Audit Committee	Local Code of Corporate Governance	8 February 2018
Corporate Affairs and Audit Committee	Local Code of Corporate Governance	7 March 2019
Corporate Affairs and Audit Committee	Local Code of Corporate Governance	6 February 2020
Corporate Affairs and Audit Committee	Local Code of Corporate Governance	4 February 2021
Corporate Affairs and Audit Committee	Local Code of Corporate Governance	31 March 2022

Contact:

Email:

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Local Code of Corporate Governance

Live: February 2023
Review date: March 2024

Title	Local Code of Corporate Governance		
Creator	Author(s)	Ann-Marie Johnstone	
	Approved by	Corporate Affairs and Audit Committee	
	Department	Finance, Governance and Support	
	Service area	Strategy, Information and Governance	
	Head of Service	Ann-Marie Johnstone	
	Director	Charlotte Benjamin	
Date	Created	February 2017	
	Submitted		
	Approved		
	Updating Frequency	Annual	
Status	Version: 7.0		
Contributor(s)	Ann-Marie Johnstone, Charlotte Benjamin.		
	Legislation	Accounts and Audit (England) Regulations 2011, regulation 4 (3)	
Subject	Corporate Governance		
Type	Policy		
	Vital Record		EIR
Coverage	Middlesbrough Council		
Language	English		

Document Control

Version	Date	Revision History	Reviser
4.0	February 2020	Annual review – no changes	A Johnstone
5.0	February 2021	Annual review – no changes	A Johnstone
6.0	February 2022	Annual review – no changes	A Johnstone
7.0	January 2023	Annual review – no changes	A Johnstone

Distribution List

Version	Date	Name/Service area	Action
4.0	February 2020	Corporate Affairs and Audit Committee	Endorse
5.0	February 2021	Corporate Affairs and Audit Committee	Endorse
6.0	February 2022	Corporate Affairs and Audit Committee	Endorse
7.03L	February 2023	Corporate Affairs and Audit Committee	Endorse

INTRODUCTION

1. Corporate governance is about the systems, processes and values by which local authorities operate and by which they engage with, and are held accountable to, their communities and stakeholders.
2. The Council is committed to achieving effective corporate governance, and has adopted this Local Code of Corporate Governance, which establishes how good governance will be achieved within the organisation.

GOOD GOVERNANCE

3. The Council's code follows principles of good governance set out in guidance issued by the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Society of Local Authority Chief Executives (SOLACE) (*Delivering Good Governance in Local Government* (2016)). These are:
 - behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law;
 - ensuring openness and comprehensive stakeholder engagement;
 - defining outcomes in terms of sustainable economic, social and environmental benefits;
 - determining the interventions necessary to optimise the achievement of the intended outcomes;
 - developing the entity's capacity, including the capability of its leadership and the individuals within it;
 - managing risks and performance through robust internal control and strong public financial management; and
 - implementing good practices in transparency, reporting, and audit to deliver effective accountability.

BENEFITS OF GOOD GOVERNANCE

4. Good governance leads to good management, good performance, good stewardship of public money, good public engagement and ultimately good outcomes for those who live, work in or visit Middlesbrough.
5. It enables the Council to effectively pursue delivery of the strategic priorities of the Mayor of Middlesbrough, as well as underpinning plans for delivery with mechanisms for the control and management of risk.

IMPLEMENTING GOOD GOVERNANCE

6. The Council has a robust governance framework in place. The table below sets out in high level terms the steps the Council takes to ensure its processes, policies, systems and practices align with the principles of good governance.
7. The framework comprises of a wide range of policies and procedures, which embed the core principles of the CIPFA/SOLACE framework into all aspects of the Council's conduct and operation.

CIPFA / SOLACE principle / supporting principles	To meet these requirements, the Council will:
<p>Behaving with integrity, demonstrating strong commitment to ethical values and respecting the rules of law</p> <ul style="list-style-type: none"> • <i>Behaving with integrity</i> • <i>Demonstrating strong commitment to ethical values</i> • <i>Respecting the rule of law</i> 	<ul style="list-style-type: none"> • Work diligently and with integrity to achieve the strategic priorities of the Mayor of Middlesbrough. • Clearly document expected behaviours, and decision-making processes, for members and officers, and regularly review these. • Effectively communicate expected behaviours to members and officers, and provide appropriate training on ethical behaviour. • Ensure members, statutory officers, other key postholders are able and supported to fulfil their duties and meet their responsibilities. • Ensure compliance by maintaining effective audit committee, internal audit and scrutiny functions, and standards and disciplinary processes.
<p>Ensuring openness and comprehensive stakeholder engagement</p> <ul style="list-style-type: none"> ▪ <i>Openness</i> ▪ <i>Engaging comprehensively with institutional stakeholders</i> ▪ <i>Engaging with individual citizens and service users effectively</i> 	<ul style="list-style-type: none"> • Document and operate a culture of openness and transparency within the organisation. • Maintain a culture of accountability, so that members and officers understand for what they are accountable and to who. • Consult appropriately with stakeholders on the development of its budget, key plans and service development. • Maintain effective decision making processes, ensuring that reports to decision makers clearly set out stakeholder views where relevant. • Publish all Executive and Committee reports and decision papers, unless there is a legitimate need to preserve confidentiality on the basis of the statutory tests. • Publish on its website information on the Council's strategies, plans and finances as well as on outcomes, achievements and challenges.
<p>Defining outcomes in terms of sustainable economic, social and environmental benefits</p> <ul style="list-style-type: none"> • <i>Defining outcomes</i> • <i>Sustainable economic, social and environmental benefits</i> 	<ul style="list-style-type: none"> • Clearly set out its contribution to delivery of the Strategic Priorities of the Mayor of Middlesbrough, and use this as the basis for its overall strategy, planning and other decisions. • Define outcomes through robust consideration of appropriate evidence bases, such as the Joint Strategic Needs Assessment. • Ensure that it delivers defined outcomes on a sustainable basis within available resources. • Effectively identify and manage risks to the achievement of targeted outcomes. • Manage customer expectations effectively when determining priorities to make best use of resources, and ensure fair access to services.

CIPFA / SOLACE principle / supporting principles	To meet these requirements, the Council will:
<p>Determining the interventions necessary to optimise the achievement of the intended outcomes</p> <ul style="list-style-type: none"> • <i>Determining interventions</i> • <i>Planning interventions</i> • <i>Optimising achievement of intended outcomes</i> 	<ul style="list-style-type: none"> • Ensure reports to decision makers on services are fair, balanced, and analyse options and the risks associated with those options, to ensure Best Value is achieved. • Ensure that external and internal stakeholders are engaged with when the Council is determining how services should be planned and delivered, and the outcome of consultations is considered when decisions are made. • Ensure achievement of social value through service planning and commissioning. • Ensure that it has clear and robust planning and control cycles for its strategic and operational plans, priorities and targets. • Determine appropriate KPIs to demonstrate service and project performance, and provide members and senior managers with timely updates on these. • Ensure medium and long term resource planning is realistic, sustainable and inclusive. • Prepare budgets that are aligned to the strategic objectives of the organisation and its MTFP.
<p>Developing the Council's capacity, including the capability of its leadership and the individuals within it</p> <ul style="list-style-type: none"> • <i>Developing the Council's capacity</i> • <i>Developing the capability of the Council's leadership and other individuals</i> 	<ul style="list-style-type: none"> • Regularly review operations to ensure that it is continuing to deliver services that are effective, including the use of benchmarking and sectoral research. • Work collaboratively and in partnerships where added value can be achieved. • Maintain an effective approach to organisational development to ensure continued capacity and capability to deliver. • Clearly define roles, responsibilities and terms of engagement for members and employees. • Maintain and regularly review its schemes of delegations that outline the types of decisions that are delegated and those that are reserved for collective decision-making. • Develop the capabilities of members and senior management to achieve effective shared leadership. • Ensure there are appropriate structures in place to encourage public participation. • Ensure that systems are in place to ensure that members and staff can be both held to account for performance, and supported as appropriate.

CIPFA / SOLACE principle / supporting principles	To meet these requirements, the Council will:
<p>Managing risks and performance through robust internal control and strong public financial management</p> <ul style="list-style-type: none"> • <i>Managing risk</i> • <i>Managing performance</i> • <i>Robust internal control</i> • <i>Managing data</i> • <i>Strong public financial management</i> 	<ul style="list-style-type: none"> • Embed effective risk management within all activities, ensure that progress is reviewed regularly and that risk is considered as part of decision making. • Ensure effective performance management of service delivery, and provide members and senior managers with timely updates on service performance and progress towards outcomes. • Ensure reports to decision makers on services are fair, balanced, and analyse options and the risks associated with those options, to ensure Best Value is achieved. • Ensure effective, member-led scrutiny is in place that provides constructive challenge and debate on objectives and policies before, during and after decisions are taken. • Ensure an effective, risk-led Internal Audit service is in place to provide assurance on the overall adequacy and effectiveness of the Council's governance arrangements. • Ensure effective counter fraud and anti-corruption policies and arrangements are in place. • Ensure effective internal control arrangements exist for sound financial management. • Maintain an effective audit committee function. • Ensure effective arrangements are in place to collect, store, use and share data, including processes to safeguard personal data, • Put in place arrangements to ensure that data used to support decision-making is accurate and clear. • Ensure financial management arrangements support both long term outcome delivery and day-to-day operations.
<p>Implementing good practices in transparency, reporting, and audit to deliver effective accountability</p> <ul style="list-style-type: none"> • <i>Implementing good practice in transparency</i> • <i>Implementing good practices in reporting</i> • <i>Assurance and effective accountability</i> 	<ul style="list-style-type: none"> • Provide reports in plain English wherever possible, ensuring that they are easy to access and interrogate and balancing transparency requirements with clarity. • Report regularly on performance, delivery of value for money and stewardship of resources. • Report on compliance with good governance principles within its Annual Governance Statement, including an action plan for continued improvement. • Ensure compliance with good governance principles extends to its partnership arrangements. • Ensure that recommendations made by external audit are addressed • Ensure that the internal audit service has direct access to members to enable it to provide assurance with regard to governance arrangements. • Welcome and positively engage with peer challenges, reviews and inspections of its services.

MONITORING AND REVIEW

8. The policies and procedures that underpin the Council's governance framework are reviewed regularly, with revisions presented to Corporate Audit and Affairs Committee for agreement.

9. The Council's alignment with the CIPFA / SOLACE principles will be reviewed each year within the Annual Governance Statement (AGS) document, which is part of the Council's Statement of Accounts. The AGS will assess the Council's compliance, and outline any improvement actions to be taken as a result of this assessment.

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MIDDLESBROUGH COUNCIL

Report of:	Head of Internal Audit, Veritau
Submitted to:	Corporate Affairs and Audit Committee, 16 February 2023
Subject:	Internal Audit consultation report

Summary

Proposed decision(s)
<p>That the Committee:</p> <ul style="list-style-type: none"> Provides comments on risk areas that they consider a priority for audit in 2023/24 to help inform the preparation of the annual internal work programme Notes the progress on ongoing audit work.

Report for:	Key decision:	Confidential:
Information	No	No

Contribution to delivery of the 2021-24 Strategic Plan		
People	Place	Business
<p>Agreement to note the audit findings or identify where additional assurance is required will help the Committee perform its role. Internal audit work contributes towards achieving the Council's priorities by identifying any potential control issues which may obstruct that achievement.</p>	<p>Internal Audit assists management in delivering their priorities by working to an annual programme of work that includes assignments linked to corporate risks and priorities, and which seeks to add value by assessing the quality of controls, ensure value for money and achieve better outcomes for local people.</p>	<p>Internal Audit assists management in delivering their priorities by working to an annual programme of work that includes assignments linked to corporate risks and priorities, and which seeks to add value by assessing the quality of controls, ensure value for money and achieve better outcomes for local people.</p>

Ward(s) affected
None.

What is the purpose of this report?

1. To seek the initial views of Members on priorities for internal audit work during 2023/24 to help inform the preparation of the annual internal audit work programme.

Why does this report require a Member decision?

2. The Public Sector Internal Audit Standards (PSIAS), and the Council's internal audit charter require internal audit to draw up an indicative programme of work based on an assessment of risk. The standards require internal audit to independently form a view on the risks facing the council. However, they also require the opinions of the Corporate Affairs & Audit Committee and senior council officers to be taken into account when forming that view.

Report Background

3. Internal audit provides independent and objective assurance and advice on the Council's operations. It helps the organisation to achieve overall objectives by bringing a systematic, disciplined approach to the evaluation and improvement of the effectiveness of risk management, control and governance processes.

Consultation on 2023/24 internal audit work programme

4. A flexible approach to audit planning has been in place since 2020/21. Under this approach, an indicative long list is developed at the start of the year. The long-list includes all areas that are likely to be important for audit in the year. However, it is over-programmed (it includes more work than it is possible to complete). Actual work to be undertaken is selected from the long list throughout the year based on an ongoing assessment of risks and priorities. This approach allows us to keep upcoming work under review, to ensure we are targeting audit resources to those areas most needed. It also builds in flexibility, by enabling us to respond quickly to emerging issues or to commence work on other areas of importance when risks and priorities change. The long list is also kept under review during the year. Potential audits are added or removed as required
5. The indicative programme is informed by a number of factors such as the Council's risk registers, relevant national issues and our wider audit knowledge, including the results of recent audit work. The Council's external auditors (EY) are also consulted to avoid possible duplication of work programmes and to maximise the overall benefit of audit activity. The draft work programme will be presented to the Corporate Affairs & Audit Committee in June 2023, for approval.
6. Internal audit work programmes cover a range of risk areas to ensure that overall, the work undertaken will enable the service to meet the requirements of the standards to provide an overall opinion on the framework of governance, risk management, and control operating at the Council. We have defined 11 key areas where we require assurance during the course of the year in order to provide that opinion, as follows:
 - Strategic planning
 - Organisational governance
 - Financial governance
 - Risk management
 - Information governance

- Performance management and data quality
- Procurement and contract management
- People management
- Asset management
- Programme and project management
- ICT governance

7. In practice, the indicative programme will be structured into a number of sections, as set out below. In assessing what work is included in each area, consideration is given to the priorities listed at paragraph 6.

- **Strategic / corporate & cross cutting** – to provide assurance on areas which, by virtue of their importance to good governance and stewardship, are fundamental to the ongoing success of the Council.
- **Technical / projects** – to provide assurance on those areas of a technical nature and where project management is involved. These areas are key to the Council as the risks involved could detrimentally affect the delivery of services.
- **Financial systems** – to provide assurance on the key areas of financial risk. This helps provide assurance to the council that risks of loss or error are minimised.
- **Service areas** – to provide assurance on key systems and processes within individual service areas. These areas face risks which are individually significant but which could also have the potential to impact more widely on the operations or reputation of the Council if they were to materialise.
- **Other assurance areas** – an allocation of time to allow for continuous audit planning and information gathering, unexpected work, and the follow up of work we have already carried out, ensuring that agreed actions have been implemented by management.
- **Client support, advice & liaison** – work we carry out to support the Council in its functions. This includes the time spent providing support and advice, and liaising with staff.

8. The table at figure 1 below includes some initial ideas on areas for consideration for audit in 2023/24. These are included to prompt discussion and are not intended to be a definitive or complete list of areas that could be reviewed.

9. The committee's views are sought about areas they consider a priority for audit in 2023/24. This may include particular areas listed in figure 1 that they think should be a high priority (or that may be less important) or any other areas which should be considered for audit.

Figure 1: possible areas for audit in 2023/24

Area	Possible Work
Strategic / corporate & cross-cutting	<ul style="list-style-type: none"> • Medium term financial planning and budgeting, budget management, savings plans, commercialisation and investment strategy, commercial property management, financial resilience; • Areas of the Council’s corporate governance framework (e.g. schemes of delegation, constitution, complaints process, standards); • Strategic Planning (e.g. policies and procedures, the Council Plan); • Risk management, business continuity, disaster recovery plans and insurance arrangements; • Performance management and data quality; • Partnership working; • Procurement and contract management (including supply chain resilience third party risk, due diligence, Modern Slavery Act compliance); • Training and development; • HR and organisational development / workforce planning (e.g., homeworking arrangements, management and supervision of remote teams, staff wellbeing, succession planning); • Information governance and data protection – compliance, management of information assets, data breach management, data sharing agreements, data storage arrangements, training; • Environment, climate change and waste – air pollution, carbon footprint, energy reduction, recycling, electric vehicle usage; • Health and safety.
Technical / projects	<ul style="list-style-type: none"> • Overall corporate arrangements; • Review of specific key projects; • IT Strategy & Governance (such as information security policies, IT risk management, supporting service development and roles and responsibilities); • IT Information security (such as server configuration, patch management and operating system configuration); • IT Services (such as help desk, incident management and network availability); • Cyber security; • Digitalisation / automation.
Financial systems	<ul style="list-style-type: none"> • Payroll/personnel; • General ledger, debtors (including debt recovery and enforcement practice), creditors, cash income; • Capital accounting and assets; • Council Tax/ NNDR & benefits; • Treasury management.

Service areas	<ul style="list-style-type: none"> • Adult and children’s social care – budget management, workforce planning, case management, placements, referrals and assessments, recruitment & retention, procurement, quality assurance, capacity, contract monitoring, deprivation of liberties, direct payments; • Special Education Needs and Disability (SEND) – EHC plans (processes), planning, working with partners, funding; • Public health including management of contracts • Housing strategy, use of temporary accommodation and homelessness; • Other risks relating to specific service areas (such as schools, planning, local plan strategy, estates, leisure services, waste collection and recycling, licensing, community safety, environmental health, economic development, domestic violence strategies).
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Ongoing internal audit work

10. Ongoing work continues in a number of audit areas following the last progress report to this committee in December 2022. In particular, our audits on senior management reviews and the Middlesbrough Development Company are nearing conclusion.
11. An initial draft audit report has been shared with officers on senior management reviews which outlines our findings. We are awaiting a management response before we can finalise this work.
12. We provided a summary of the issues identified as part of our audit of the governance arrangements in place for the Middlesbrough Development Company, to officers in November 2022. Work has continued since and at the time of writing we are expecting to issue a draft report to officers imminently.
13. We will provide a verbal update at the committee meeting and expect to be able to report the outcomes of both audits to the next committee meeting in March 2023.
14. We have made mixed progress towards completing two audits within Children’s Services which we were expecting to report to the March committee. An audit of commissioning has proven difficult to complete due to officer availability although we hope to be able to produce a draft report in the near future. Similarly, an audit of demand management (incorporating budget management) has been difficult to progress due to a number of officer changes in the relevant service area. We are now hoping to agree a specification with the new officers in the coming weeks.

What decision(s) are being asked for?

15. That the committee:

- Provides comments on risk areas that they consider a priority for audit in 2023/24 to help inform the preparation of the annual internal audit work programme.
- Notes the progress on ongoing audit work.

Why is this being recommended?

16. Internal audit professional standards require internal audit to consult with the committee when developing work programmes.

Other potential decisions and why these have not been recommended

17. This report is for information. There are no other options available.

Impact(s) of recommended decision(s)

18. There are no implications to this report in relation to:

- *Legal*
- *Financial*
- *Policy Framework*
- *Equality and Diversity*
- *Risk*

19. The Council will fail to comply with proper practice for internal audit if Members are not consulted on the content of audit plans.

Actions to be taken to implement the decision(s)

20. Any views expressed by Committee members will be considered when preparing the 2023/24 internal audit work programme.

Appendices

None

Background papers

No background papers were used in the preparation of this report

Contact: Phil Jeffrey
Email: phil.jeffrey@veritau.co.uk

To: Corporate Affairs & Audit Committee

From: Justin Weston, Head of Finance & Investments

Date: 8 February 2023

Finalisation of the Statement of Accounts - 2020/21

The Committee has received several reports during 2022 on the progress of the external audit for the 2020/21 financial year accounts. There have been a number of issues, in respect of the financial statements audit and the governance qualification, that have held up the sign-off of these accounts by the external auditor.

This is a quick update to give Members confidence that we are in the final stages now of this process and moving towards a sign-off of the accounts for this financial year. The statutory date for the approval of these was 30 November 2021 which means these are 15 months late for final publication. The following briefing note outlines the key activity that the finance team and EY have been involved with since the last update to the Committee on the 22 September 2022.

Insurance Provision Changes

At the present the Council is undertaking a project to tender its insurance arrangements and contract. As part of this process, we have employed an insurance actuary to review our existing insurance claims and to forecast what claims may be received by the council over the medium to longer term. This is a key element of the data that an insurance underwriter needs to assess the cost of insuring council business, service delivery and inherent risk. This work was undertaken during the summer/autumn of last year and the aim is to have the new insurance contract in place from the start of October 2023.

As part of the reporting by the actuary, they assessed that the Council had 647 claims outstanding at a financial value of £3.25m (or just over £5k per claim) to settle all these claims. In addition, they forecasted the value of claims over the next 40 years, and we are using this data to inform our medium-term financial plan.

In terms of the accounting arrangements, this has previously been done on a cash basis i.e., the point at which the expenditure was recognised against the Council's financial statements is at the point the claim is settled.

IAS (International Accounting Standard) 37 on provisions, contingent liabilities and contingent assets sets out that if the Council has either a constructive or legal obligation, because of a past event, and has no other reasonable option than to settle, then it should treat this matter as a provision in its accounts. This results in a charge to expenditure against the income and expenditure statement and creates a provision in the balance sheet to pay for these cash costs when due. In the case of insurance claims, there is an obligation to pay claims if the Council is liable for particular events. As the insurer will put a value on the potential settlement of any claim received and these can be measured reliably with the expectation of cash payment in the future. They meet the definition of a provision.

The difference between the current basis via cash and accounting for an obligation at the point of recognition, is that insurance claims (particularly complex ones) can take several years to settle from the point of receipt. Although the accounts will eventually be charged when the cash is paid over to the third party, this may be a number of financial years after the claim is received. IAS 37 determines that recognition of the cost should be much earlier in the process once an estimate can be made with reasonable certainty.

Although the insurance actuary has assessed the financial value of the outstanding claims at 31 March 2022, it is reasonable to assume that many of these claims were known about at 31 March 2021, the balance date for the 2020/21 accounts so this would be classed as an adjusting event under the accounting rules. In addition to this some changes have already made in relation to IAS 19 on pensions assets, these two totals combined would breach the Council's materiality threshold of just below £6m.

It has been agreed with EY to change the 2020/21 accounts for the insurance provision issue. This will result in a charge and provision to the comprehensive expenditure statement and balance sheet respectively. This will be an upfront cost to the Council and the provision value will only be written down once the claims have been settled and cash payments made. As the Council has already closed and reported on its management accounts some time ago, the only option to fund this additional cost is from earmarked revenue reserves. Both of these have now been incorporated into the accounts and revised financial statements for the comprehensive income and expenditure statement and these will be available to Members once the audited accounts are published. The relevant changes to the narrative report and disclosure notes have also been amended. These adjustments have been submitted to and subsequently audited by EY.

Highways Infrastructure Assets

Members will be aware of this issue from previous reports. In summary, an external auditor in England raised concerns with the technical network of the national audit office about this area during one of their local authority audits in 2022. The main issue related to whether a highways asset was fully depreciated or written out of the accounts before it was replaced. Given the values involved in LA accounts relating to this and information deficits, particularly in relation to depreciation, on the part of individual councils. This issue was classed as material for all local authorities and led to a hiatus in audit firms signing off local authority accounts. Particularly for those 2020/21 accounts which are still open and include Middlesbrough.

CIPFA and relevant stakeholders have been looking for a way forward on this for almost a year. Initially we suggested going down the 'mitigation of scope' route for these assets at Middlesbrough. In this, we would state that the accounts showed a true and fair view in all aspects, except for highways infrastructure assets. This was the latest position reported to the Committee last September.

However, this issue has now moved on in two regards. Firstly, central government have introduced a statutory override in this area until the 2024/25 accounts. The

over-ride means that a local authority has a choice as to whether to adopt the Code of Practice provisions for these assets, or to assume that the carrying value of any asset replaced is nil and fully depreciated. Secondly, CIPFA have confirmed the reporting and disclosure arrangements via their Accounting Bulletin No.12 if local authorities want to pursue this nil value option as a temporary solution.

Given the Council does not have appropriate historic records to account for this in line with Code of Practice, we will need to follow the temporary solution. For the 2020/21 accounts this means:

- An amendment to the accounting policy on property, plant and equipment (PPE) to recognise the statutory over-ride
- A change in presentation to Note 23 on PPE to distinguish that infrastructure assets need to be separately identified due to their gross book value and depreciated amounts being unreliable. This needs to link back into the total PPE being disclosed in the balance sheet
- An explanation to readers of the accounts as to why the local authority cannot comply with the CIPFA Code requirements.

These changes have been made within our 2020/21 accounts and have been sent to EY to verify. We have also provided further information in relation to our depreciation policy in this area.

The Council's finance team are in discussions with highways colleagues about what information we need to collect and how we need to analyse this from their highways asset management system, in order to comply with the CIPFA Code. This work is on-going and may take substantial resources to deliver. The aim is for us to comply with the accounting requirements once the statutory over-ride is removed.

Going Concern Assessment

IAS1 on the 'presentation of financial statements' states that the management of an organisation/local authority should make an annual assessment of an entity's ability to continue as a going concern. If management has significant concerns about the entity's ability to continue as a going concern, the uncertainties must be disclosed within the notes to the Statement of Accounts, so the user of the accounts is clear about whether the accounts have been prepared on this basis or not.

In general terms, a going concern means 'that an organisation has the resources available to continue operating indefinitely'. The judgement on the going concern concept is made at the time of the sign off of the accounts for the relevant year (and not the balance sheet date) and the auditor should take evidence into account for at least the next twelve months after this date.

EY have been collecting information that is relevant to their going concern assessment through out the audit of the 2020/21 accounts. However, this has become a more prevalent issue than in recent years due to the impact of Covid-19, the economy and individual organisations recovery from the pandemic and the backdrop of a cost-of-living crisis in the UK and high levels of inflation. These

factors, for local authorities, have put major pressure on organisational resources and their financial sustainability.

The Council has already included several disclosures within its 2020/21 accounts in relation to being a going concern, particularly in relation to Note 1 on accounting policies. External audit are seeking further assurances on this aspect as the timeline for the sign-off of these accounts continues

There are two main areas of evidence that have been highlighted by EY as still being important to their going concern assessment for the 2020/21 accounts:

- 1) A cashflow forecast that extends to at least 12 months beyond the audit opinion date – this has been provided several times before giving the delay due to highways infrastructure assets but has now been provided to 31 March 2024. This is being reviewed by EY for completeness and reasonableness given the level of inherent uncertainty at present.
- 2) The budget setting process and papers for the 2023/24 financial year. The aim is to set this on 27 February 2023. The papers have just gone into the public domain and EY will need to assess these along with previous evidence and explanation that has been given over the last few months. Significant budget savings need to be achieved by the Council as part of this.

Once EY have concluded their work on going concern, this will feed its way into the audit certificate and opinion that accompanies the Statement of Accounts.

Conclusion

The above note highlights the three main outstanding issues that have been on-going in respect of the 2020/21 accounts. The vast bulk of this evidence has now been provided and we are in the final stages of this work. The audit manager from EY and myself will be able to give a view at the Committee meeting as to how close these accounts are to being finalised and available for publication.

MIDDLESBROUGH COUNCIL



Report of:	Director of Finance (S151 Officer)
Submitted to:	Corporate Affairs and Audit Committee
Date:	16 February 2023
Title:	Appointment of External Auditors 2023/24 to 2027/28
Report for:	Information
Status:	Public
Strategic priority:	All
Key decision:	Not applicable
Why:	Report is for information only
Urgent:	No
Why:	

Executive summary

In February 2022, the Council decided to 'opt-in' to the national selection scheme for external audit contracts operated by Public Sector Audit Appointments (PSAA). The current arrangement with Ernst & Young (EY) expires at the end of the 2022/23 financial year and a new contract needs to be in place by 1 April 2023.

PSAA have now made their audit appointments for the new five-year period covering the financial years, 2023/24 to 2027/28. The report set out how the market for this type of service has changed since the 2017 awards, the timetable, processes, and main outcomes from the procurement exercise undertaken.

Final appointments have now been made by PSAA, with Mazars being allocated to Middlesbrough. This is in line with the other local authorities in the Tees Valley area.

The current auditors, EY, still have three sets of accounts to sign off covering 2020/21 - 2022/23, plus value for money assessments for these years. There will be an overlap for a period between the two auditors once Mazars start to work with the Council and until the work required to be done by EY is complete.

Purpose

1. To update the Committee on the allocation of an external auditor for the Council for the financial years 2023/24 to 2027/28. This follows our participation in a national selection scheme undertaken by Public Sector Audit Appointments over the summer of 2022. This is relevant given the Committee's remit in relation to receiving and considering reports & conclusions reached by the auditor each financial year.

Background and relevant information

2. The Local Audit and Accountability Act 2014 requires each Council to appoint a local auditor to audit its accounts for a financial year not later than 31 December in the preceding year. The local auditor is commonly known as an external auditor.
3. On 8 December 2021, it was highlighted to Members that the current auditor appointment arrangements (the 'National Scheme') covering the period up to and including the audit of the 2022/23 accounts was about to expire. The Council had previously in 2017 opted into the 'appointing person' national scheme established by PSAA for the period covering the accounts from 2018/19 to 2022/23. The auditor appointed for the current contract is Ernst & Young LLP.
4. The report also highlighted that there were several choices available to the Council on how to procure external audit services for the new five-year period. Following discussion, the Committee endorsed participating again in the national scheme. 98% of local councils had participated in the scheme in 2017 given the benefits of the economies of scale that could be achieved by PSAA, rather than the Council undertaking its own procurement exercise. It was expected that take up this time round of the central contracts would be similarly high.
5. The participation in the National Scheme was approved by full Council on 23 February 2022 and their invitation was accepted in early March 2022. The timescale for the procurement by PSAA with audit firms was Spring – Summer 2022, with initial appointments to be allocated during the Autumn. This would be followed by a consultation period and then final appointments to be published by 31 December.
6. As Members will be aware, the external auditors work covers the audit of the annual statement of accounts, the value for money assessment for the Council, and the separate audit of the Teesside Pension Fund which is administered by Middlesbrough. They also have statutory reporting & intervention powers, as well as receiving objections and questions on accounting and governance matters from members of the public and other interested stakeholders. The appointment is a significant undertaking given the scope of the work involved, the current financial landscape for local authorities at present, the five-year contract term and some of the specific local issues at the Council.

Change in the Market from 2017

7. As mentioned in the Dec 2021 report to the Committee, much has changed in the local audit market since audit contracts were last awarded in 2017. At that time the audit market was relatively stable, there had been few changes in audit requirements, and local audit fees had been reducing over a long period.

8. However, during 2018 a series of financial crises and failures in the private sector led to questioning about the role of auditors and the focus and value of their work. This contributed to an urgent drive from the Financial Reporting Council to deliver rapid and measurable increases in audit quality. This has created a major pressure for audit firms within local government to ensure full compliance with regulatory requirements and expectations in every audit they undertake.
9. By the time firms were conducting 2018/19 local audits during 2019, the measures they were putting in place to respond to a more focused regulator were clearly visible. To deliver the necessary improvements in audit quality, there was a requirement for teams to undertake additional work to gain deeper levels of assurance. However, additional work requires more time, posing a threat to the ability to complete all their audits by the target date for publication of audited accounts. These are the major reasons why external audits at the Council have taken significantly longer over the last 2-3 years. There is also the additional issue of increased audit fees.

Summary of PSAA Procurement Outcomes

10. The national scheme auditor appointments procurement exercise was undertaken during the summer and as expected given the marketplace, several issues were encountered. These are summarised below:
 - The PSAA managed to secure enough supply, but it was extremely challenging
 - It took several procurement rounds to get to a final list of approved audit firms
 - Different procurement mechanisms were needed to stimulate this supply
 - There is no spare capacity in the local government local audit market beyond what has been agreed as part of this process
 - There was minimal competition which is disappointing
 - Successful bids are at a significantly higher rate with the total fees likely to be higher by circa 150% comparing 2022/23 to 2023/24
 - There has been a strong reaction to the potential cost increases from the local government sector, with central government being asked to allocate additional funding similar to that received after the Redmond Review.
11. The table below shows the share of the local audit market for local government after the procurement exercise, and the movement at firm level between 2022 and 2017.

Audit Firm	Share of new contracts	Existing Contract Share
Grant Thornton	36.0%	40%
Mazars	22.5%	18%
Ernst & Young	20.0%	30%
KPMG	14.0%	0%
Bishop Fleming	3.75%	0%
Azets Audit Services	3.25%	0%
Deloitte	0.00%	6%
BDO	0.00%	6%

12. The main points to note from the above table are as follows:

- Six of the ten registered firms were successful
- Three firms did not bid, including two current suppliers
- There are two new suppliers (Azets and Bishop Fleming)
- KPMG has returned to the market following not bidding for the work in 2017
- The EY reduction is a pre-determined move to reduce the level of local authority work from current levels
- The top two suppliers have a 58.5% market share down from 70%.

13. The allocation of auditors to specific local authority appointments though is a complex process and takes into the following factors:

- Auditor independence (most important factor)
- Continuity (and longevity) of the current appointment
- Status of any previous year's audits outstanding
- Any joint/shared working arrangements
- Contractual requirements
- Any views/concerns from audited bodies and audit firms.

14. As part of the acknowledgement from PSAA when opting-in to the national scheme, we were asked about any preferences and issues that should be considered during the selection process for auditors. One theme that has been discussed previously with the other Tees Valley authorities is about a single/common auditor for the whole of the area to ensure consistency in both approach and accounting/professional judgements.

15. As part of the 2017 process, three authorities (Stockton, Hartlepool, Redcar & Cleveland) were allocated to Mazars and two authorities (Middlesbrough and Darlington) were allocated Ernst & Young. For 2022, it was agreed between the Councils that we would express a desire to have commonality in our individual responses to PSAA. There are many inter-connected and overlapping issues between this group of councils and it was felt that this single approach with one auditor would be helpful in taking specific issues forward in the future.

Allocation of an Auditor for Middlesbrough Council

16. Towards the end of October, we received notification that the Council had been provisionally allocated **Mazars LLP** as their external auditor from 1 April 2023. This would also apply to the Teesside Pension Fund and be for the next five years.

17. The notification outlined the key elements of the selection process and some minor changes to the contracts currently in place. If there were any comments or objections to the proposed appointment, then these should be made to the PSAA during November. Final appointments would then be confirmed by 31 December in line with statutory requirements.

18. Following discussion with the other local authorities in the area, it was established that Mazars had been allocated to all five local authorities and that the comments made had been considered in the selection process. As a result of this, no comments were made to PSAA and the appointment was confirmed at the end of December.

19. Although the contract with Mazars starts from the 1 April 2023, the existing contract with EY still has some time to run. We are in the final stages of the audit sign-off for 2020/21, almost 15 months behind the statutory deadline. EY are currently undertaking the main fieldwork phase for the 2021/22 audit with a likely timeline being late 2023 for a potential sign off these accounts. The closure and preparation of the accounts for 2022/23 will be between April and June this year, with a possible sign off of these accounts (after audit) in mid to late 2024.
20. In addition to this, there is continuing work with EY around the Council's governance qualification from 2020/21 and on-going issues within Children's Services. It is likely that the current auditors will be with the Council for a further 1-2 years before this work is complete. The Director of Finance will co-ordinate the remaining work with EY and reports will continue to be produced as updates to the Committee in the normal way.
21. As yet, there has been no contact between the Council's senior finance staff and Mazars. Although the contract from PSAA starts from 1 April 2023, most of their work will be around the financial year-end starting from March 2024. There will though be planning work for them to do based on the budget setting process for 2023/24 and sharing of information and updates with EY on continuing work. The Committee will be kept up to date with communications between Council officers and Mazars and their senior staff will be introduced to Members in due course.

What decision(s) are being recommended?

That the Corporate Affairs and Audit Committee:

- Note the appointment of Mazars LLP as the Council's external auditors from 1st April 2023 to 31st March 2028.
- Note that there are still three set of accounts (2020/21, 2021/22 and 2022/23) still be finalised/audited by EY and that there will be a transitional overlap between the two auditors whilst this work is completed.

Rationale for the recommended decision(s)

22. The report is for information so there are no decisions to approve.

Other potential decision(s) and why these have not been recommended

23. Not applicable for this report.

Impact(s) of the recommended decision(s)

24. As mentioned above, there is no decision for the Committee to make in respect of the above report. The appointment of the auditors is a statutory one made by PSAA on the Council's behalf. Members need to note that there will be a transitional period where they will need to work with both sets of firms.

Legal

25. Section 7 of the Local Audit and Accountability Act 2014 requires a relevant Council to appoint a local auditor to audit its accounts for a financial year not later than 31 December in the preceding year.
26. Section 8 of the above act governs the procedure for the auditor's appointment. Under this the Council has chosen PSAA to be their 'appointing person'.
27. The Local Audit and Accountability Act 2014 and the Accounts and Audit Regulations 2015 set out the parameters for the relationship between the local authority, their external auditors, and the basis of this work.

Strategic priorities and risks

28. The work of external auditor covers all of the strategic priorities of the Council as the financial statements and the value for money assessment cover all aspects of the Council's work.
29. The external auditor will take a view on both the financial and non-financial risks taken by the Council and this will feed into their annual audit results reporting to the Committee.

Human Rights, Equality and Data Protection

30. There are no issues in these areas as part of this report.

Financial

31. Existing base external audit fee levels will increase significantly when the current contracts end. PSAA estimate this to be more than 150% of the current fee for the new audit allocations. It is also clear that the scope of the audit has increased with regulatory changes over the last few years, requiring more audit work.
32. Whether this will have an impact on the Council's budget for audit fees is difficult to say. The current base fee from EY is £106k but given the additional work on the financial statements, governance qualification and children's services, it is expected to be around £400k for 2020/21. Whether the contract with Mazars will increase the cost to the Council is dependant on the additional work that is needed to obtain an audit opinion.

Actions to be taken to implement the recommended decision(s)

Action	Responsible Officer	Deadline
No specific decision but the key action will be to manage the on-going audits with EY and the transitional period with Mazars	Director of Finance/Head of Finance & Investments	Ongoing until the 2022/23 audit is complete.

Appendices

There are no appendices to this report.

Background papers

Body	Report title	Date
Corporate Affairs and Audit Committee	Appointment of External Auditors 2023/24 to 2027/28	8 th December 2021
Council	Appointment of External Auditors 2023/24 to 2027/28	27 th February 2022

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