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**20 June 2017**

## **S U M M O N S**

**MEETING:** Policy and Organisation Board  
**DATE:** 28 June 2017  
**TIME:** 6pm  
**PLACE:** Committee Room 1, Town Hall, Gosport  
**Democratic Services contact:** Lisa Young

MICHAEL LAWOTHER  
BOROUGH SOLICITOR

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## **MEMBERS OF THE BOARD**

The Mayor (Councillor Mrs Batty) (ex officio)  
Councillor Hook (Chairman)  
Councillor Burgess (Vice-Chairman)

Councillor Allen	Councillor Foster-Reed
Councillor Bateman	Councillor Hicks
Councillor Carter	Councillor Hylands
Councillor Chegwyn	Councillor Jessop
Councillor Mrs Cully	Councillor Murphy
Councillor Edgar	Councillor Philpott

## **FIRE PRECAUTIONS**

(To be read by the Mayor if members of the public are present)

**In the event of the fire alarm sounding, please leave the room immediately. Proceed downstairs by way of the main stairs or as directed by GBC staff, follow any of the emergency exit signs. People with disability or mobility issues please identify yourself to GBC staff who will assist in your evacuation of the building.**

### **IMPORTANT NOTICE:**

- If you are in a wheelchair or have difficulty in walking and require access to the Committee Room on the First Floor of the Town Hall for this meeting, assistance can be provided by Town Hall staff on request

If you require any of the services detailed above please ring the Direct Line for the Democratic Services Officer listed on the Summons (first page).

### **NOTE:**

- i. Councillors are requested to note that, if any Councillor who is not a Member of the Board wishes to speak at the Board meeting, then the Borough Solicitor is required to receive not less than 24 hours prior notice in writing or electronically and such notice shall indicate the agenda item or items on which the member wishes to speak.
- ii. Please note that mobile phones should be switched off or switched to silent for the duration of the meeting.
- iii. This meeting may be filmed or otherwise recorded. By attending this meeting, you are consenting to any broadcast of your image and being recorded.

**AGENDA**

RECOMMENDED  
MINUTE FORMAT

1. APOLOGIES FOR NON-ATTENDANCE

2. DECLARATIONS OF INTEREST

*All Members are required to declare, at this point in the meeting or as soon as possible thereafter, any disclosable pecuniary interest or personal interest in any item(s) being considered at this meeting.*

3. MINUTES OF THE MEETINGS OF THE BOARD HELD ON 22 MARCH AND 18 MAY 2017

4. DEPUTATIONS – STANDING ORDER 3.4

*(NOTE: The Board is required to receive a deputation(s) on a matter which is before the meeting of the Board provided that notice of the intended deputation and its object shall have been received by the Borough Solicitor by 12 noon on Monday, 26 June 2017. The total time for deputations in favour and against a proposal shall not exceed 10 minutes).*

5. PUBLIC QUESTIONS – STANDING ORDER 3.5

*(NOTE: The Board is required to allow a total of 15 minutes for questions from Members of the public on matters within the terms of reference of the Board provided that notice of such Question(s) shall have been submitted to the Borough Solicitor by 12 noon on Monday, 26 June 2017).*

6. CITIZENS ADVICE (CAB) PRESENTATION

PART II

7. CROSS REFERENCE FROM THE STANDARDS AND GOVERNANCE COMMITTEE: EY – AUDIT PLAN 2016/17  
*A cross reference from the Standards and Governance Committee to be held on Thursday, 23 March 2017*

Helen Thompson

8. BUS SERVICE 11 – SATURDAY SUBSIDY

*To seek Board approval to subsidise the Route 11 Saturday Bus Service for a further two years*

John Norman

9. PEST CONTROL SERVICE REVIEW

*The purpose of this report is to review the Council's Pest Control Service, to bring it in line with other Hampshire Authorities. In particular to amend the fees and charges to introduce charging for rodent treatments but also ensure that the service is accessible to those in the community on the lowest incomes.*

Ian Rickman

Policy and Organisation Board  
28 June 2017

- |     |  |                 |
|-----|--|-----------------|
| 10. | CUSTOMER COMPLAINTS POLICY<br><i>To seek Board approval for the adoption of the revised Customer Complaints Policy</i>                   | Michael Lawther |
| 11. | GIFTS AND HOSPITALITIES POLICY<br><i>To seek Board approval for the adoption of the revised Gifts and Hospitalities Policy</i>           | Michael Lawther |
| 12  | ANY OTHER ITEMS<br><i>which the Chairman determines should be considered, by reason of special circumstances, as a matter of urgency</i> |                 |

**A MEETING OF THE POLICY AND ORGANISATION BOARD  
WAS HELD ON 22 MARCH 2017**

The Mayor (Councillor Mrs Hook) (ex-officio), Councillors Allen (P), Bateman (P), Burgess (P), Carter (P), Chegwyn (P), Mrs Cully (P) Edgar (P), Foster-Reed, Hook (Chairman) (P), Hicks (P), Hylands , Jessop (P), Murphy, Philpott (P)

It was reported that in accordance with Standing Order 2.3.6 Councillor Earle had been nominated to replace Councillor Hylands for this meeting.

**32. APOLOGIES**

An apology for inability to attend the meeting was received from The Mayor, Councillor Hylands and Councillor Foster-Reed.

**33. MINUTES**

RESOLVED: That the minutes of the meeting of the Board held on 7 February 2017 be signed as a true and correct record.

**34. DECLARATIONS OF INTEREST**

Councillor Jessop declared a personal interest in that his employers were a training provider which undertook work with the apprenticeship levy.

**35. DEPUTATIONS**

There were no deputations.

**36. PUBLIC QUESTIONS**

There were no public questions.

**PART II**

**37. SERVICE REVIEWS**

Consideration was given to a report of the Borough Solicitor and Deputy Chief Executive updating members on the introduction of the Apprenticeship Levy, the implications for the Council and the plan to maximise its Levy allocation. .

**RESOLVED:** That the contents of the report and the plan to maximise the Council's Apprenticeship levy allocation be noted and a Grade 1 Spinal Column Point 6 as an apprenticeship pay rate for new starters undertaking a level 2 apprenticeship be agreed.

**CHAIRMAN**

Concluded at 18.02

**A MEETING OF THE POLICY AND ORGANISATION BOARD  
WAS HELD ON 18 MAY 2017**

The Mayor (Councillor Mrs Batty) (ex-officio), Councillors Allen (P), Bateman (P), Burgess (P), Carter (P), Chegwyn (P), Mrs Cully (P) Edgar (P), Foster-Reed (P), Hook (Chairman) (P), Hicks (P), Hylands (P), Jessop (P), Murphy (P), Philpott (P)

**1. APOLOGIES**

There were none.

**2. DECLARATIONS OF INTEREST**

There were no declarations of interest.

**3. DEPUTATIONS**

There were no deputations.

**4. PUBLIC QUESTIONS**

There were no public questions.

**PART II**

**5. ELECTION OF VICE-CHAIRMAN**

RESOLVED: That Councillor Burgess be appointed Vice-Chairman of the Policy and Organisation Board for the Municipal Year 2017-18.

The meeting concluded at 5.17pm

**CHAIRMAN**

**AGENDA ITEM NO. 7**

**GOSPORT BOROUGH COUNCIL**

**CROSS REFERENCE**

**TO: POLICY AND ORGANISATION BOARD  
28 JUNE 2017**

**FROM: STANDARDS AND GOVERNANCE COMMITTEE  
23 March 2017**

**TITLE: EY – Audit Plan 2016/17**

**AUTHOR: HELEN THOMPSON**

**Attached is a copy of the Audit Plan that was considered by the Standards and Governance Committee on the 23 March 2017 together with the Minute extract and Resolution**

RECOMMENDATION: the Audit Plan for 2016/17 be recommended to the Policy and Organisation Board as those charged with governance.

RESOLUTION:

- a) The audit plan and the risks identified in the auditors work on the audit opinion and value for money conclusion, and their planned response to those risks be noted; and
- b) Audit Plan for 2016/17 be recommended to the Policy and Organisation Board, as those charge with governance, for approval.

## **MINUTE EXTRACT**

### **41. AUDIT PLAN 2016/2017**

Consideration was given to the 2016/17 Audit Plan which summarised the 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.

Ernst & Young informed Members that there had been no change to the criteria on which the assessment of the Council's arrangements to secure value for money would be based, and that the approach would focus on:

- reviewing how new arrangements had worked in practise since their inception;
- reviewing the quality of information provided to Committees, Boards and Full Council to enable Members to make informed decisions since the new arrangements came into place; and
- assessing the financial impact of the arrangements both in terms of direct revenue savings and the Council's most recent medium term financial planning.

A Member asked for clarification on reporting fraud. Helen Thompson advised that Ernst & Young were prescribed by legislation in terms of what external audit are required to investigate, specifically the Local Audit and Accountability Act 2014 and guided by the PSAA. Depending on the nature of the complaint it was felt that in the first instance allegations of fraud should be brought to the attention of Internal Audit and the Police for investigation. External Audit would give appropriate consideration to any matters drawn to their attention, and would advise whether or not they were the appropriate people to investigate an allegation of fraud.

#### **RESOLVED:** That

- a) The audit plan and the risks identified in the auditors work on the audit opinion and value for money conclusion, and their planned response to those risks be noted; and
- b) Audit Plan for 2016/17 be recommended to the Policy and Organisation Board as those charge with governance.



# Gosport Borough Council

Year ending 31 March 2017

Audit Plan

March 2017

Ernst & Young LLP



Building a better  
working world

Standards and Governance Committee/  
Policy and Organisation Board  
Gosport Borough Council  
Town Hall  
High Street  
Gosport  
Hampshire PO12 1EB

2 March 2017

Dear Committee Members

## **2016/17 Audit Plan**

We are pleased to attach our Audit Plan which sets out how we intend to carry out our responsibilities as your auditor. Its purpose is to provide the Standards and Governance Committee and the Policy and Organisation Board with a basis to review our proposed audit approach and scope for the 2016/17 audit in accordance with the requirements of the Local Audit and Accountability Act 2014, the National Audit Office's 2015 Code of Audit Practice, the Statement of Responsibilities issued by Public Sector Audit Appointments (PSAA) Ltd, auditing standards and other professional requirements. It is also to ensure that our audit is aligned with members' service expectations.

This plan summarises our initial assessment of the key risks driving the development of an effective audit for the Council, and outlines our planned audit strategy in response to those risks. We will present you with an update of progress on our Audit Plan at a subsequent meeting and after our early interim work has been performed.

We welcome the opportunity to discuss this plan with you at the Standards and Governance Committee on 23 March 2017 and to understand whether there are other matters which you consider may influence our audit.

Yours faithfully

Helen Thompson

Executive Director

*For and behalf of Ernst & Young LLP*  
*Enc*

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In April 2015 Public Sector Audit Appointments Ltd (PSAA) issued "Statement of responsibilities of auditors and audited bodies 2015-16". It is available from the Chief Executive of each audited body and via the PSAA website ([www.psaa.co.uk](http://www.psaa.co.uk))

The Statement of responsibilities serves as the formal terms of engagement between appointed auditors and audited bodies. It summarises where the different responsibilities of auditors and audited bodies begin and end, and what is to be expected of the audited body in certain areas.

The 'Terms of Appointment from 1 April 2015' issued by PSAA sets out additional requirements that auditors must comply with, over and above those set out in the National Audit Office Code of Audit Practice (the Code) and statute, and covers matters of practice and procedure which are of a recurring nature.

This Audit Plan is prepared in the context of the Statement of responsibilities. It is addressed to the Audit Committee, and is prepared for the sole use of the audited body. We, as appointed auditor, take no responsibility to any third party.

Our Complaints Procedure – If at any time you would like to discuss with us how our service to you could be improved, or if you are dissatisfied with the service you are receiving, you may take the issue up with your usual partner or director contact. If you prefer an alternative route, please contact Steve Varley, our Managing Partner, 1 More London Place, London SE1 2AF. We undertake to look into any complaint carefully and promptly and to do all we can to explain the position to you. Should you remain dissatisfied with any aspect of our service, you may of course take matters up with our professional institute. We can provide further information on how you may contact our professional institute.

# 1. Overview

## Context for the audit

This Audit Plan covers the work that we plan to perform to provide you with:

- ▶ our audit opinion on whether the financial statements of Gosport Borough Council give a true and fair view of the financial position as at 31 March 2017 and of the income and expenditure for the year then ended; and
- ▶ a statutory conclusion on the Council's arrangements to secure economy, efficiency and effectiveness.

We will also review and report to the National Audit Office (NAO), to the extent and in the form required by them, on the Council's Whole of Government Accounts return.

When planning the audit we take into account several key inputs:

- ▶ strategic, operational and financial risks relevant to the financial statements;
- ▶ developments in financial reporting and auditing standards;
- ▶ the quality of systems and processes;
- ▶ changes in the business and regulatory environment; and
- ▶ management's views on all of the above.

By considering these inputs, our audit is focused on the areas that matter and our feedback is more likely to be relevant to the Council. Our audit will also include the mandatory procedures that we are required to perform in accordance with applicable laws and auditing standards.

There has been no change to our assessment of risk since last year.

In parts two and three of this plan we provide more detail on the above areas and we outline our plans to address them. Our proposed audit process and strategy are summarised below and set out in more detail in section four.

We will provide an update to the Standards and Governance Committee and the Policy and Organisation Board on the results of our work in these areas in our report to those charged with governance scheduled for delivery in September 2017.

## Our process and strategy

### Financial statement audit

We consider materiality in terms of the possible impact of an error or omission on the financial statements and set an overall planning materiality level. We then set a tolerable error to reduce the probability that the aggregate of uncorrected and undetected misstatements exceeds planning materiality to an appropriately low level. We also assess each disclosure and consider qualitative issues affecting materiality as well as quantitative issues.

We will look at the outcome of the work of internal audit in informing our view of how the Council has performed during 2016/17 and in assessing the adequacy of the Council's internal control environment.

Further detail is included in sections two and four of this Audit Plan.

### **Arrangements for securing economy, efficiency and effectiveness**

Our approach to the value for money (VFM) conclusion for Gosport Borough Council for 2016/17 is based on the approach specified by PSAA. For 2016/17 this is based on the overall evaluation criterion:

*“In all significant respects, the audited body had proper arrangements to ensure it took properly informed decisions and deployed resources to achieve planned and sustainable outcomes for taxpayers and local people”*

We adopt an integrated audit approach, so our work on the financial statement audit feeds into our consideration of the arrangements in place for securing economy, efficiency and effectiveness.

Further detail is included in section three of this Audit Plan.

## 2. Financial statement risks

We outline below our assessment of the financial statement risks facing the Council, identified through our knowledge of the Council's operations and discussion with those charged with governance and officers.

At our meeting, we will seek to validate these with you.

### Significant risks (including fraud risks)

### Our audit approach

#### Risk of management override

As identified in ISA (UK and Ireland) 240, management is in a unique position to perpetrate fraud because of its ability to manipulate accounting records directly or indirectly and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively.

We identify and respond to this fraud risk on every audit engagement.

Our approach will focus on:

- ▶ testing the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements;
- ▶ reviewing accounting estimates for evidence of management bias;
- ▶ evaluating the business rationale for significant unusual transactions; and
- ▶ evaluating the appropriateness of accounting policies against Code guidance and for changes from the prior period

### Other financial statement risks

### Our audit approach

#### Financial statements presentation – Expenditure and funding analysis and Comprehensive income and expenditure statement

Amendments have been made to the *Code of Practice on Local Authority Accounting in the United Kingdom 2016/17* (the Code) this year changing the way the financial statements are presented.

The new reporting requirements impact the Comprehensive Income and Expenditure Statement (CIES) and the Movement in Reserves Statement (MiRS), and include the introduction of the new 'Expenditure and Funding Analysis' note as a result of the 'Telling the Story' review of the presentation of local authority financial statements.

The Code no longer requires statements or notes to be prepared in accordance with SeRCOP. Instead the Code requires that the service analysis is based on the organisational structure under which the authority operates. We expect this to show the Council's segmental analysis.

This change in the Code will require a new structure for the primary statements, new notes and a full retrospective restatement of impacted primary statements. The restatement of the 2015/16 comparatives will require audit review, which could potentially incur additional costs, depending on the complexity and manner in which the changes are made.

Our approach will focus on:

- ▶ review of the expenditure and funding analysis, CIES and new notes to ensure disclosures are in line with the Code;
- ▶ review of the analysis of how these figures are derived, how the ledger system has been re-mapped to reflect the Council's organisational structure and how overheads are apportioned across the service areas reported; and
- ▶ agreement of restated comparative figures back to the Council's segmental analysis and supporting working papers.

#### Change in method for calculating the Minimum Revenue Provision (MRP)

Local authorities are normally required each year to set aside some of their revenues as provision for capital expenditure financed by borrowing or credit arrangements. This provision is known as MRP. MRP is a real charge that impacts on the general fund and therefore the council tax financing requirement.

The Council proposes to make changes to both the historic basis on which it has charged MRP and its future approach to calculating the provision.

Although not material to our responsibilities in any one year, we have commissioned an EY expert to review the changes proposed by the Council in this area.

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#### Respective responsibilities in relation to fraud and error

We would like to take this opportunity to remind you that management has the primary responsibility to prevent and detect fraud. It is important that management, with the oversight of those charged with governance, has a culture of ethical behaviour and a strong control environment that both deters and prevents fraud.

Our responsibility is to plan and perform audits to obtain reasonable assurance about whether the financial statements as a whole are free of material misstatements, whether caused by error or fraud. As auditors, we approach each engagement with a questioning mind that accepts the possibility that a material misstatement due to fraud could occur, and design the appropriate procedures to consider such risk.

Based on the requirements of auditing standards our approach will focus on:

- ▶ identifying fraud risks during the planning stages;
- ▶ enquiry of management about risks of fraud and the controls to address those risks;
- ▶ understanding the oversight given by those charged with governance of management's processes over fraud;
- ▶ consideration of the effectiveness of management's controls designed to address the risk of fraud;
- ▶ determining an appropriate strategy to address any identified risks of fraud; and
- ▶ performing mandatory procedures regardless of specifically identified fraud risks.

### 3. Economy, efficiency and effectiveness

We are required to consider whether the Council has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources.

For 2016/17 this is based on the overall evaluation criterion:

*“In all significant respects, the audited body had proper arrangements to ensure it took properly informed decisions and deployed resources to achieve planned and sustainable outcomes for taxpayers and local people”*

Proper arrangements are defined by statutory guidance issued by the National Audit Office. They comprise your arrangements to:

- ▶ take informed decisions;
- ▶ deploy resources in a sustainable manner; and
- ▶ work with partners and other third parties.

In considering your proper arrangements, we will draw on the requirements of the CIPFA/SOLACE framework for local government to ensure that our assessment is made against a framework that you are already required to have in place and to report on through documents such as your annual governance statement.

We are only required to determine whether there are any risks that we consider significant, which the Code of Audit Practice defines as:

*“A matter is significant if, in the auditor’s professional view, it is reasonable to conclude that the matter would be of interest to the audited body or the wider public.”*

Our risk assessment supports the planning of sufficient work to enable us to deliver a safe conclusion on arrangements to secure value for money and enables us to determine the nature and extent of further work that may be required. If we do not identify any significant risks there is no requirement to carry out further work.

Our risk assessment has therefore considered both the potential financial impact of the issues we have identified, and also the likelihood that the issue will be of interest to local taxpayers, the Government and other stakeholders. This has resulted in the following significant risk which we view as relevant to our value for money conclusion.



## Significant value for money risk

## Our audit approach

### Change in senior management arrangements (informed decision making)

The Council took the decision to move to a shared senior management arrangement with Portsmouth City Council during 2016/17, with senior posts including those of Chief Executive, Borough Treasurer & Section 151 officer, and Borough Solicitor Deputy Chief Executive & Monitoring Officer being taken by the equivalent officers at Portsmouth City Council from 1 October 2016. There is also shared management at departmental level in a number of areas of the Council.

These new arrangements are intended to provide significant ongoing revenue savings to Gosport Borough Council as well as to create efficiencies and improve services.

This represents a significant change for the Council, which presents an opportunity for significant savings and improved ways of working, but which also brings potential risks around maintenance of governance arrangements and informed decision making, especially during the transition period.

Our approach will focus on:

- ▶ reviewing how the new arrangements have worked in practice since their inception;
- ▶ reviewing the quality of information provided to committees, boards and full council to enable them to make informed decisions since the new arrangements came into place; and
- ▶ assessing the financial impact of the arrangements both in terms of direct revenue savings and the Council's most recent medium term financial planning.

## 4. Our audit process and strategy

### 4.1 Objective and scope of our audit

Under the Code of Audit Practice (the Code) our principal objectives are to review and report on the Council's:

- ▶ financial statements; and
- ▶ arrangements for securing economy, efficiency and effectiveness in its use of resources to the extent required by the relevant legislation and the requirements of the Code.

We issue a two-part audit report covering both of these objectives.

#### i Financial statement audit

Our objective is to form an opinion on the financial statements under International Standards on Auditing (UK and Ireland).

We report to you by exception in respect of your governance statement and other accompanying material as required, in accordance with relevant guidance prepared by the NAO on behalf of the Comptroller and Auditor General.

Alongside our audit report, we also review and report to the NAO on the Whole of Government Accounts return to the extent and in the form they require.

#### ii Arrangements for securing economy, efficiency and effectiveness

We are required to consider whether the Council has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources.

### 4.2 Audit process overview

As part of our audit planning procedures we have assessed the design of your internal controls and determined where it will be most efficient to adopt a controls reliance approach. In those areas we will test the controls we determine as key to preventing and detecting material misstatement.

#### Processes

Our initial assessment of the key processes across the Council has identified the following key processes where we will seek to test key controls:

- ▶ housing benefits.

We have also identified the following key processes which we will seek to test substantively:

- ▶ cash and bank;
- ▶ accounts payable;
- ▶ accounts receivable;
- ▶ payroll;
- ▶ council tax income;
- ▶ business rates income;

- ▶ treasury management;
- ▶ housing rents;
- ▶ property, plant and equipment; and
- ▶ financial statements close process

### **Analytics**

We will use our computer-based analytics tools to enable us to capture whole populations of your financial data, in particular in respect of payroll transactions and journal entries. These tools:

- ▶ help identify specific exceptions and anomalies which can then be subject to more traditional substantive audit tests; and
- ▶ give greater likelihood of identifying errors than random sampling techniques.

We will report the findings from our process and analytics work, including any significant weaknesses or inefficiencies identified and recommendations for improvement, to management, the Standards and Governance Committee and the Policy and Organisation Board.

### **Internal audit**

As in prior years, we will review internal audit plans and the results of their work. We will reflect the findings from these reports, together with reports from any other work completed in the year, in our final reporting where we raise issues that could have an impact on the year-end financial statements. Where relevant, we will seek to use the work of internal audit if they have covered the key controls we wish to test in the Council's key processes outlined above.

### **Use of specialists**

When auditing key judgements, we are often required to rely on the input and advice provided by specialists who have qualifications and expertise not possessed by the core audit team. The areas where either EY or third party specialists provide input for the current year audit are:

Area	Specialists
Property, Plant and Equipment	Council commissioned valuers
Pensions	Pension fund's actuary and EY pensions team

In accordance with Auditing Standards, we will evaluate each specialist's professional competence and objectivity, considering their qualifications, experience and available resources, together with the independence of the individuals performing the work.

We also consider the work performed by the specialist in light of our knowledge of the Council's environment and processes and our assessment of audit risk in the particular area. For example, we would typically perform the following procedures:

- ▶ analyse source data and make inquiries as to the procedures used by the expert to establish whether the source data is relevant and reliable;
- ▶ assess the reasonableness of the assumptions and methods used;

- ▶ consider the appropriateness of the timing of when the specialist carried out the work; and
- ▶ assess whether the substance of the specialist's findings are properly reflected in the financial statements.

### 4.3 Mandatory procedures required by auditing standards

As well as the financial statement risks outlined in section three, we must perform other procedures as required by auditing, ethical and independence standards, the Code and other regulations. We outline below the procedures we will undertake during the course of our audit.

#### *Procedures required by standards*

- ▶ addressing the risk of fraud and error;
- ▶ reviewing significant disclosures included in the financial statements;
- ▶ reviewing entity-wide controls;
- ▶ reading other information contained in the financial statements and reporting whether it is inconsistent with our understanding and the financial statements; and
- ▶ considering and reporting on auditor independence.

#### *Procedures required by the Code*

- ▶ reviewing, and reporting on as appropriate, other information published with the financial statements, including the Annual Governance Statement; and
- ▶ reviewing and reporting on the Whole of Government Accounts return, in line with the instructions issued by the NAO.

Finally, we are also required to discharge our statutory duties and responsibilities as established by the Local Audit and Accountability Act 2014.

### 4.4 Materiality

For the purposes of determining whether the financial statements are free from material error, we define materiality as the magnitude of an omission or misstatement that, individually or in aggregate, could reasonably be expected to influence the users of the financial statements. Our evaluation requires professional judgement and so takes into account qualitative as well as quantitative considerations implied in the definition.

We have initially determined that overall materiality for the financial statements of the Council is approximately £1.33 million based on 2% of gross expenditure on services. We will communicate uncorrected audit misstatements greater than £66,500 to you.

The amount we consider material at the end of the audit may differ from our initial determination. At this stage, however, it is not feasible to anticipate all the circumstances that might ultimately influence our judgement. At the end of the audit we will form our final opinion by reference to all matters that could be significant to users of the financial statements, including the total effect of any audit misstatements, and our evaluation of materiality at that date.

## 4.5 Fees

The duty to prescribe fees is a statutory function delegated to Public Sector Audit Appointments Ltd (PSAA) by the Secretary of State for Communities and Local Government. PSAA has published a scale fee for all relevant bodies. This is defined as the fee required by auditors to meet statutory responsibilities under the Local Audit and Accountability Act 2014 in accordance with the NAO Code. The indicative fee scale for the audit of the Council is £53,044 and for the certification of the grant claims is £13,703.

## 4.6 Your audit team

The engagement team is led by Helen Thompson, Executive Director. Helen is supported by David White and Adrienne Lim who are responsible for the day-to-day direction of audit work and are the key points of contact for the Borough Treasurer and Head of Accounts. Helen has significant external audit experience in the local government sector and with the Council.

## 4.7 Timetable of communication, deliverables and insights

We have set out below a timetable showing the key stages of the audit, including our value for money work and the Whole of Government Accounts. The timetable includes the deliverables we have agreed to provide to the Council through the committee cycle in 2016/17. These dates are determined to ensure our alignment with the PSAA rolling calendar of deadlines.

From time to time matters may arise that require immediate communication with the Standards and Governance Committee and Policy and Organisation Board and we will discuss them with the Chair as appropriate.

Following the conclusion of our audit we will prepare an Annual Audit Letter to communicate the key issues arising from our work to the Council and external stakeholders, including members of the public.

Audit phase	Timetable	Committee timetable	Deliverables
High level planning	<b>December-February 2017</b>	Delivered	Audit Fee Letter
Risk assessment and setting of scopes	<b>December-February 2017</b>	March 2017	Audit Plan
Testing routine processes and controls and early substantive work	<b>March 2017</b>	July 2017	Progress Report
Year-end audit	<b>June-July 2017</b>	September 2017	Report to those charged with governance via the Audit Results Report Audit report (including our opinion on the financial statements; and overall value for money conclusion). Audit completion certificate
Completion of audit			Reporting to the NAO on the Whole of Government Accounts return.
Conclusion of reporting	<b>October 2017</b>	November 2017	Annual Audit Letter

In addition to the above formal reporting and deliverables we will seek to provide practical business insights and updates on regulatory matters.

## 5. Independence

### 5.1 Introduction

The APB Ethical Standards and ISA (UK and Ireland) 260 'Communication of audit matters with those charged with governance', requires us to communicate with you on a timely basis on all significant facts and matters that bear on our independence and objectivity. The Ethical Standards, as revised in December 2010, require that we do this formally both at the planning stage and at the conclusion of the audit, as well as during the audit if appropriate. The aim of these communications is to ensure full and fair disclosure by us to those charged with your governance on matters in which you have an interest.

Required communications	
Planning stage	Final stage
<ul style="list-style-type: none"> <li>▶ The principal threats, if any, to objectivity and independence identified by EY including consideration of all relationships between you, your affiliates and directors and us.</li> <li>▶ The safeguards adopted and the reasons why they are considered to be effective, including any Engagement Quality Review.</li> <li>▶ The overall assessment of threats and safeguards.</li> <li>▶ Information about the general policies and process within EY to maintain objectivity and independence.</li> </ul>	<ul style="list-style-type: none"> <li>▶ A written disclosure of relationships (including the provision of non-audit services) that bear on our objectivity and independence, the threats to our independence that these create, any safeguards that we have put in place and why they address such threats, together with any other information necessary to enable our objectivity and independence to be assessed.</li> <li>▶ Details of non-audit services provided and the fees charged in relation thereto.</li> <li>▶ Written confirmation that we are independent.</li> <li>▶ Details of any inconsistencies between APB Ethical Standards, the PSAA Terms of Appointment and your policy for the supply of non-audit services by EY and any apparent breach of that policy.</li> <li>▶ An opportunity to discuss auditor independence issues.</li> </ul>

During the course of the audit we must also communicate with you whenever any significant judgements are made about threats to objectivity and independence and the appropriateness of our safeguards, for example when accepting an engagement to provide non-audit services.

We also provide information on any contingent fee arrangements, the amounts of any future contracted services, and details of any written proposal to provide non-audit services.

We ensure that the total amount of fees that EY and our network firms have charged to you and your affiliates for the provision of services during the reporting period are disclosed; analysed in appropriate categories.

.

### 5.2 Relationships, services and related threats and safeguards

We highlight the following significant facts and matters that may be reasonably considered to bear upon our objectivity and independence, including any principal threats. However we have adopted the safeguards below to mitigate these threats along with the reasons why they are considered to be effective.

#### ***Self-interest threats***

A self-interest threat arises when EY has financial or other interests in your entity. Examples include where we have an investment in your entity; where we receive significant fees in respect of non-audit services; where we need to recover long outstanding fees; or where we enter into a business relationship with the Council.

At the time of writing, there are no long outstanding fees.

We believe that it is appropriate for us to undertake permissible non-audit services, and we will comply with the policies that the Council has approved and that are in compliance with the PSAA Terms of Appointment.

At the time of writing, there are no non-audit fees. No additional safeguards are required.

A self-interest threat may also arise if members of our audit engagement team have objectives or are rewarded in relation to sales of non-audit services to the Council. We confirm that no member of our audit engagement team, including those from other service lines, is in this position, in compliance with Ethical Standard 4.

There are no other self-interest threats at the date of this report.

#### ***Self-review threats***

Self-review threats arise when the results of a non-audit service performed by EY or others within the EY network are reflected in the amounts included or disclosed in the financial statements.

There are no other self-review threats at the date of this report.

#### ***Management threats***

Partners and employees of EY are prohibited from taking decisions on behalf of management of your entity. Management threats may also arise during the provision of a non-audit service where management is required to make judgements or decisions based on that work.

There are no management threats at the date of this report.

#### ***Other threats***

Other threats, such as advocacy, familiarity or intimidation, may arise.

There are no other threats at the date of this report.

#### ***Overall Assessment***

Overall we consider that the adopted safeguards appropriately mitigate the principal threats identified, and we therefore confirm that EY is independent and the objectivity and independence of Helen Thompson, the Audit Engagement Director and the audit engagement team have not been compromised.

### **5.3 Other required communications**

EY has policies and procedures that instil professional values as part of firm culture and ensure that the highest standards of objectivity, independence and integrity are maintained.

Details of the key policies and processes within EY for maintaining objectivity and independence can be found in our annual Transparency Report, which the firm is required to publish by law. The most recent version of this report is for the year ended June 2016 and can be found here:

<http://www.ey.com/uk/en/about-us/ey-uk-transparency-report-2016>

## Appendix A Fees

A breakdown of our agreed fee is shown below.

	Planned Fee 2016/17 £	Scale fee 2016/17 £	Outturn fee 2015/16 £
Opinion audit and VFM Conclusion	53,044	53,044	53,044
<b>Total Audit Fee – Code work</b>	<b>53,044</b>	<b>53,044</b>	<b>53,044</b>
Certification of claims and returns	13,703	13,703	16,701*

*All fees exclude VAT.*

*\* Our fee for the certification of grant claims is based on the indicative scale fee set by the PSAA.*

*The final 2015/16 outturn fee is subject to PSAA approval*

The agreed fee presented above is based on the following assumptions:

- ▶ officers meet the agreed timetable of deliverables;
- ▶ the internal controls operate effectively for the key processes outlined in section 4.2 above;
- ▶ we can rely on the work of internal audit as planned;
- ▶ our accounts opinion and value for money conclusion are unqualified;
- ▶ appropriate quality of documentation is provided by the Council; and
- ▶ the Council has an effective control environment.

If any of the above assumptions prove to be unfounded, we will seek a variation to the agreed fee. This will be discussed with the Council in advance.

Fees for the auditor's consideration of correspondence from the public and formal objections will be charged in addition to the scale fee.



## Appendix B UK required communications with those charged with governance

There are certain communications that we must provide to the Standards and Governance Committee and Policy and Organisation Board. These are detailed here:

Required communication	Reference
<b>Planning and audit approach</b> Communication of the planned scope and timing of the audit including any limitations.	▶ Audit Plan
<b>Significant findings from the audit</b> <ul style="list-style-type: none"> <li>▶ Our view about the significant qualitative aspects of accounting practices including accounting policies, accounting estimates and financial statement disclosures</li> <li>▶ Significant difficulties, if any, encountered during the audit</li> <li>▶ Significant matters, if any, arising from the audit that were discussed with management</li> <li>▶ Written representations that we are seeking</li> <li>▶ Expected modifications to the audit report</li> <li>▶ Other matters if any, significant to the oversight of the financial reporting process</li> </ul>	▶ Report to those charged with governance
<b>Misstatements</b> <ul style="list-style-type: none"> <li>▶ Uncorrected misstatements and their effect on our audit opinion</li> <li>▶ The effect of uncorrected misstatements related to prior periods</li> <li>▶ A request that any uncorrected misstatement be corrected</li> <li>▶ In writing, corrected misstatements that are significant</li> </ul>	▶ Report to those charged with governance
<b>Fraud</b> <ul style="list-style-type: none"> <li>▶ Enquiries of the P&amp;O Board to determine whether they have knowledge of any actual, suspected or alleged fraud affecting the entity</li> <li>▶ Any fraud that we have identified or information we have obtained that indicates that a fraud may exist</li> <li>▶ A discussion of any other matters related to fraud</li> </ul>	▶ Report to those charged with governance
<b>Related parties</b> Significant matters arising during the audit in connection with the entity's related parties including, when applicable: <ul style="list-style-type: none"> <li>▶ Non-disclosure by management</li> <li>▶ Inappropriate authorisation and approval of transactions</li> <li>▶ Disagreement over disclosures</li> <li>▶ Non-compliance with laws and regulations</li> <li>▶ Difficulty in identifying the party that ultimately controls the entity</li> </ul>	▶ Report to those charged with governance
<b>External confirmations</b> <ul style="list-style-type: none"> <li>▶ Management's refusal for us to request confirmations</li> <li>▶ Inability to obtain relevant and reliable audit evidence from other procedures</li> </ul>	▶ Report to those charged with governance
<b>Consideration of laws and regulations</b> <ul style="list-style-type: none"> <li>▶ Audit findings regarding non-compliance where the non-compliance is material and believed to be intentional. This communication is subject to compliance with legislation on tipping off</li> <li>▶ Enquiry of the P&amp;O Board into possible instances of non-compliance with laws and regulations that may have a material effect on the financial statements and that the Board may be aware of</li> </ul>	▶ Report to those charged with governance

Required communication	Reference
<p><b>Independence</b></p> <p>Communication of all significant facts and matters that bear on EY's objectivity and independence</p> <p>Communication of key elements of the audit engagement director's consideration of independence and objectivity such as:</p> <ul style="list-style-type: none"> <li>▶ The principal threats</li> <li>▶ Safeguards adopted and their effectiveness</li> <li>▶ An overall assessment of threats and safeguards</li> <li>▶ Information about the general policies and process within the firm to maintain objectivity and independence</li> </ul>	<ul style="list-style-type: none"> <li>▶ Audit Plan</li> <li>▶ Report to those charged with governance</li> </ul>
<p><b>Going concern</b></p> <p>Events or conditions identified that may cast significant doubt on the entity's ability to continue as a going concern, including:</p> <ul style="list-style-type: none"> <li>▶ Whether the events or conditions constitute a material uncertainty</li> <li>▶ Whether the use of the going concern assumption is appropriate in the preparation and presentation of the financial statements</li> <li>▶ The adequacy of related disclosures in the financial statements</li> </ul>	<ul style="list-style-type: none"> <li>▶ Report to those charged with governance</li> </ul>
<p><b>Significant deficiencies in internal controls identified during the audit</b></p>	<ul style="list-style-type: none"> <li>▶ Report to those charged with governance</li> </ul>
<p><b>Fee Information</b></p> <ul style="list-style-type: none"> <li>▶ Breakdown of fee information at the agreement of the initial audit plan</li> <li>▶ Breakdown of fee information at the completion of the audit</li> </ul>	<ul style="list-style-type: none"> <li>▶ Audit Plan</li> <li>▶ Report to those charged with governance</li> <li>▶ Annual Audit Letter if considered necessary</li> </ul>
<p><b>Certification work</b></p> <p>Summary of certification work undertaken</p>	<ul style="list-style-type: none"> <li>▶ Annual Report to those charged with governance summarising grant certification, and Annual Audit Letter if considered necessary</li> </ul>

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## AGENDA ITEM NO.8

<b>Board/Committee:</b>	Policy and Organisation Board
<b>Date of Meeting:</b>	28 June 2017
<b>Title:</b>	Bus Service 11 – Saturday Subsidy
<b>Author:</b>	Borough Treasurer
<b>Status:</b>	For Decision

### PURPOSE

To seek Board approval to subsidise the Route 11 Saturday Bus Service for a further two years

### RECOMMENDATION

That the Board agrees to subsidise the Route 11 Saturday Bus Service for a further two years from June 2017 at an annual cost of £4,305 per annum

#### **1 Background**

- 1.1 The Council received a letter from First Hampshire and Dorset Ltd notifying that they had decided to cease the Route 11 service on Saturdays.
- 1.2 This report considers that letter and recommends a further subsidy to continue the service.

#### **2 Report**

- 2.1 An Extraordinary Meeting of Policy and Organisation Board was held on 14 January 2015 which considered a cross reference from the Overview and Scrutiny Committee, the Report of the Bus Services Working Group.
- 2.2 The Board agreed to subsidise the Route 11 Saturday Service up to £4,500 per annum for two years to ensure continuity of service on a Saturday. An extract from the P&O minutes which records the issues discussed is attached at Appendix A
- 2.3 Following this, the sum of £4,276 was paid to First Bus in each of 2015/16 and 2016/17. Budgetary provision has not been made beyond that.
- 2.4 The letter from First Bus referred to at 1.1 indicating cessation of the service from July is attached at Appendix B – this contains further information regarding passenger numbers.
- 2.5 It is proposed that, for the reasons previously minuted in Appendix A

and in light of the passenger numbers in Appendix B, a further two years subsidy at £4,305 per annum is approved – by which time the Haslar development will hopefully be underway to potentially provide additional customers for the service.

2.6 If approved, the cost of £4,305 in 2017/18 can be accommodated by a virement within existing budgets

2.7 A map of Route 11 is attached at Appendix C

### **3 Risk Assessment**

3.1 All relevant facts are contained above

### **4 Conclusion**

4.1 The report provides a brief background to the previous two years subsidy payments to ensure continuance of the Route 11 service on Saturdays and seeks Board approval for a further two years subsidy

<b>Financial Services comments:</b>	As contained in the report
<b>Legal Services comments:</b>	
<b>Equality and Diversity</b>	This report seeks to ensure continuance of the present Route 11 Saturday Bus Service for a further two years
<b>Service Improvement Plan implications:</b>	The continuance of the present Route 11 Saturday Bus Service for a further two years will enhance transport to, from and around the Borough
<b>Corporate Plan:</b>	
<b>Risk Assessment:</b>	Section 3
<b>Background papers:</b>	None
<b>Appendices</b>	A - Extraordinary Policy and Organisation Board minutes of 14 January 2015 B – letter of 26 April 2017 from First Hampshire and Dorset Ltd C – Route 11 map
<b>Report author/ Lead Officer:</b>	John Norman

**39. BUS SERVICES – CROSS REFERENCE FROM THE OVERVIEW AND SCRUTINY COMMITTEE**

Consideration was given to a cross reference from the Overview and Scrutiny Committee, the Report of the Bus Services Working Group.

The Vice Chairman advised that he had had been involved with bus services in his role as a County Councillor and as Ward Councillor for Lee East and that he met with the Managing Director of First Bus.

He recognised that the Report was well written and that it was easy to read.

The Board were advised that the main issues with buses surrounded services number 9, 11 and 21. The number 9 had been amended slightly through Grange and Rowner but the suggestion to redirect through Bridgemary had not been taken up.

It had been requested that the number 21 continues to provide a service to allow the residents of Lee on the Solent to access Fareham via Newgate Lane and that a number 11 Saturday service continue to serve the residents of Bridgemary and Clayhall.

The Vice Chairman advised that he had attended the Environment Select Committee meeting of Hampshire County Council and been advised that subsidy funding of £4,500 for the number 11 Saturday service and £5,500 for the 21 service covering Lee-on-the-Solent would be cut.

It was proposed at the meeting and the Committee had agreed that the funding for these services should not be cut, but the Executive Member for Transport had decided against this.

The Vice-Chairman advised that he had approached the Leader of Gosport Borough Council to see whether the Council could support the retention of the cut bus services in any way.

Although subsidy funding of £5,500 to the 21 service had been cut, resulting in the service no longer covering Lee-on-the-Solent, it was subsequently advised that to reinstate the Lee-on-the-Solent element of the service a subsidy of £19,000 would be required. This was as a result of the route being amended so that the reintroduction of the route to include Lee-on-the-Solent would now require an additional bus, leading to an increase in the subsidy required.

In answer to a Member's question, the Board were advised that First Bus were required to run services as a commercial operation at a profit and that unsustainable routes could not operate. This was why subsidy had been required to operate certain routes. It was acknowledged that the Working Group had worked hard to ensure that they had maximum influence over the

routes, but that the Council had no direct decision making powers regarding bus services.

It was recognised that the Vice-Chairman and County Councillor Cully had worked hard at a County level to protect services, but that a subsidy of £19,000 was beyond the capability of Gosport Borough Council to support. It was felt however that it could be possible to provide a subsidy to support the retention of the number 11 Saturday service.

Members acknowledged the importance of services to residents. It was acknowledged that previously services had been under used but had been able to be retained ensuring that vital services remained in place to get passengers to work.

Concern was expressed that the views of the Transport Select Committee had been ignored and that services to residents in Fareham had been preserved and rerouted to shorten journey time, whilst the residents of Lee-on-the-Solent had been subjected to large levels of cuts in service in previous years.

Members supported the retention of the Saturday number 11 services as it was the only service that travelled directly along Fareham Road.

Concern was expressed that a report detailing the reinstatement of the number 11 Saturday service had been in the local newspaper before consideration had been given to it by the Council.

It was also requested that following the release of central government funding figures, and in response to Gosport Borough Council's grant being cut by 6% and the County Council's grant being increased by 2.4% that the County Council reconsider their decision to cut the subsidy to the service.

Members were advised that should a decision be made at this meeting that Gosport Borough Council could support the reintroduction of the number 11 Saturday service, the service could be reinstated between 4 and 8 weeks. Any delay would mean that it may then take longer to reinstate.

Members acknowledged that the County Council had supported bus services in the Borough by investing millions of pounds in the Eclipse service, which was an excellent service but expressed concern that this was at the expense of other services that the elderly and disabled relied on. They also accepted that bus routes had to make a profit.

A Member expressed concern that changes to routes were occurring every 6 months and that confusion surrounding bus timetables led to a reduction in use of services. Concern was also expressed that a large number of late night services had been cut, reducing the services available to passengers using bus services to commute to and from work, forcing people to use cars to travel. It was felt that the changing of timetables led to a reduction in passenger confidence in services, which subsequently led to a reduction in use.

Members agreed that they did not want any proposal to support the reinstatement of the number 11 Saturday service to be viewed that Gosport Borough Council had ability to support all services cut by the County Council.

Members reiterated the success of the Eclipse service, but felt that the success should not be at the expense of other services.

Members recognised that cuts had been made to bring the concessionary fare service in line with the national scheme as free concessionary travel was no longer available between 09.00 and 09.29 on weekdays and the importance of the concessionary scheme to its users.

It was proposed and seconded that Gosport Borough Council subsidise the number 11 Saturday service. It was proposed that the service be supported for two years to allow for continuity and allow customers to use and benefit from a consistent service.

Members welcomed the support it would provide to residents, including those in Juniper Court, Fareham Road and Tukes Avenue, who could not walk the distance to the Eclipse, it was felt this would provide a lifeline to residents on a Saturday, Members recognised the importance of the service to the prosperity of the whole Borough.

It was requested that a letter be written to the County Council requesting that consideration be given to reinstating their subsidy of the service in light of the recent central government funding announcement.

RESOLVED: That:

- The Policy and Organisation Board note the report of the Bus Services Working Group and thank Councillors and Officers for the work undertaken; and
- It be agreed to subsidise the Route 11 Saturday Service up to £4, 500 per annum for two years to ensure continuity of service on a Saturday



## Appendix B



Direct Line: 02380 714840  
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Fax: 02380 714863  
E-mail: david.altrill@firstgroup.com

Ref: DJA

26 April 2017

The Chief Executive  
Gosport Borough Council  
Town Hall  
High Street  
**GOSPORT**  
Hampshire  
PO12 1EB

First Hampshire & Dorset  
Empress Road  
Southampton  
Hampshire  
SO14 0JW  
Tel: 0238 071 4800  
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Dear Sir/Madam

### **Bus service 11 (Alverstoke-Gosport-Fareham)**

May I bring to your attention the status of the bus service 11 which we operate under contract to Hampshire County Council on Monday to Friday only. This particular contract started on 4 January 2015, and is currently ongoing. The service operates between Fareham, the A32 to Gosport Bus Station then to Alverstoke via Anglesey Road to Clayhall Road, on a two hourly basis. For your information I attach a timetable and route description of the service.

Because the County were not able to support a Saturday service, Gosport Borough Council were subsequently able to step in and retain the Saturday service by providing a subsidy from 15 February 2016. This was a nominal amount of £4,240.77 a year, and the contract was for two years.

Because of recent changes to the council's personnel I have been unable to establish whether Gosport Borough Council would wish to continue this arrangement.

In the meantime, we still run the Saturday service without subsidy, but the current financial performance of the service has been disappointing. To illustrate the poor patronage, I detail below the results of three recent Saturdays:

- On Saturday 11 March 2016, we carried a total of 134 passengers and the on-board revenue was £53.80
- On Saturday 25 March 2017 we carried a total of 106 passengers and the on-board revenue was £56.10
- On Saturday 8 April 2017 we carried a total of 133 passengers and the on-board revenue was £28.50

All this for a service running between 0725 and 1855. With the exception of the route between Gosport and Alverstoke village, most of these passengers would have been able to use alternative bus services.

You may not be surprised that we have decided to cease operation on the service 11 on Saturdays, and it is our intention to apply for de-registration of the service on or about Saturday 1 July 2017.

The purpose of this letter is therefore to advise you of this decision, and to give you the opportunity to consider whether the Borough Council might want to continue a useful financial contribution to safeguard this Saturday service.

Please do not hesitate to contact me if you require any further information or clarification.

Yours sincerely

A handwritten signature in black ink, appearing to read 'David Attrill', with a long horizontal line extending to the right.

David Attrill  
Network Planner  
First in Hampshire, Dorset and Berkshire



## AGENDA ITEM NO.9

<b>Board/Committee:</b>	Policy and Organisation Board
<b>Date of Meeting:</b>	Wednesday 28 <sup>th</sup> June 2017
<b>Title:</b>	Pest Control Service Review
<b>Author:</b>	Head of Environmental Health
<b>Status:</b>	FOR DECISION

### **Purpose**

The purpose of this report is to review the Council's Pest Control Service, to bring it in line with other Hampshire Authorities. In particular to amend the fees and charges to introduce charging for rodent treatments but also ensure that the service is accessible to those in the community on the lowest incomes.

### **Recommendation**

Members are recommended to:

1. Introduce a fee for rodent treatments of £60 except for people on low income.
  - 1.1 To provide free of charge rodent treatments to persons on low income, defined as being in receipt of one of the following benefits :-
    - Income-based Jobseeker's Allowance
    - Income-related Employment and Support Allowance
    - Income Support
    - Pension Credit (Guarantee)
    - Universal Credit (maximum award)
  - 1.2 Introduce a fee of £30 to survey and quote or if possible treat for bed bugs and fleas.
  - 1.3 To regrade and re-designate the vacant post of Animal and Pest Control Officer to Animal and Pest Control Supervisor at an additional cost of £3,500 per annum

### **Background**

- 2 The Environmental Health Partnership with Fareham has been in place now since the 4 January 2011. It was initially created following a management restructure opportunity which arose in Gosport, together with an aspiration from each Council to explore the possibility of partnership working, to deliver resilience and efficiency savings.

- 2.1 Since 2011 a series of Service reviews and restructures have been undertaken to continue to deliver both resilience and efficiency savings. The Partnership currently has a vacancy on the establishment of posts and so an opportunity has arisen to review the Pest Control Service. The service is currently provided on the same basis as it was prior to the Partnership arrangement and has not been reviewed for some years.

### **3 Report**

- 3.1 Under the Prevention of Damage by Pests Act 1949, each Local Authority has a statutory duty to keep its own land free from rats and mice. This is the basis for the provision of a pest control service. There is no statutory duty in respect of insects. Traditionally the Council has offered a service to the community as generally the rodent population in the Borough will then be controlled and there be less likelihood an infestation on Council land. There is also merit in treating for rodents given their public health significance, i.e. they are a reservoir for zoonotic diseases and are also linked to asthma and allergic reactions
- 3.2 The Pest Control Service for the Partnership (Fareham and Gosport) is provided jointly by staff who routinely work in both Boroughs. Any changes to the service provision need to take account of the joint provision although it may be possible to tailor the service for each Borough should this be required. Currently there is a vacancy for an Animal and Pest Control Officer within the establishment. The Officers that undertake Pest Control also undertake dog control and other animal related duties e.g. licensing. Whilst there has been a vacancy, a local pest control company has been supporting the Council's service although this is costly and not viable on a long term basis.
- 3.3 The Pest Control Service has retained its own level of service in Fareham and Gosport at the level it was since before the partnership was formed. It has not been reviewed in recent years. Currently the service level within Gosport is as follows;-
- A free treatment service for rodents (rats and mice).
  - A chargeable service for insect treatments
  - A discounted rate for persons in receipt of benefits for Insect treatments for persons in receipt of benefits, which is a 25% reduction in cost
- 3.4 The Current fees and charges are shown as Appendix A  
In reviewing the current service an internet search of advertised local authority pest control services in Hampshire has been undertaken, the results of this can be seen as Appendix B.

- 3.5 A survey of private companies charges has also been carried out, these companies charges for rodent treatments range from £120 - £402 per treatment. The results of this can be seen as Appendix C.
- 3.6 In terms of the numbers of treatments carried out in Gosport by the Council, these are shown in the table below:-

#### **Pest Control Treatments**

<b>Pest Type</b>	<b>2014/15</b>	<b>2015/16</b>	<b>2016/17</b>
<b>Rats</b>	<b>328</b>	<b>299</b>	<b>265</b>
<b>Mice</b>	<b>364</b>	<b>322</b>	<b>309</b>
<b>Wasps</b>	<b>90</b>	<b>66</b>	<b>56</b>
<b>Fleas</b>	<b>84</b>	<b>60</b>	<b>42</b>
<b>Bed Bugs</b>	<b>24</b>	<b>29</b>	<b>20</b>
<b>Other</b>	<b>61</b>	<b>57</b>	<b>107</b>
<b>Total</b>	<b>951</b>	<b>833</b>	<b>799</b>

- 3.7 Colleagues around Hampshire have indicated that where charging for rodent treatments has been introduced, there has not been a significant fall in demand.
- 3.8 Considering the above information, it would now seem appropriate to introduce a charge for rodent treatments. Given that the range of charges amongst the Hampshire Authorities is between £38 and £105, it is recommended that Gosport set a charge at the lower end at £60 a treatment. In order to protect the least able to afford a rodent treatment it is further recommended that rodent treatments (and insect treatments) are offered free of charge. To determine who is entitled to free of charge treatments the customer must be in receipt of any of the specific benefits as follows:-
- Income-based Jobseeker's Allowance
  - Income-related Employment and Support Allowance
  - Income Support
  - Pension Credit (Guarantee)
  - Universal Credit (maximum award)
- 3.9 In order to effectively manage and run this service, the vacant animal and Pest Control Officer post needs to be filled and in fact given recent service delivery issues and recruitment difficulties, it would be best filled as an Animal and Pest Control Supervisor, this requires permission for the Environmental Health Partnership to re-designate and re-grade the post at an additional cost of around £3,500 per annum to the Council

#### **4 Risk Assessment**

- 4.1 There is a risk that demand would fall away completely and the rodent population in Gosport could get out of hand. This however hasn't been the case in other Hampshire authorities.

#### **5 Conclusion**

- 5.1 It is necessary to amend the Pest Control Service to bring it in line with other Hampshire Authorities. In particular to amend the fees and charges to introduce charging for rodent treatments but also ensure that the service is accessible to those in the community on the lowest incomes.

<b>Financial Services comments:</b>	<p>It is estimated that the fee (£50 net of vat) for rodent treatments at (1) could yield additional income of £20,000 per annum (assuming the 2016 level of rodent treatments remains constant and a 30% concessionary level)</p> <p>The introduction of a free concessionary rate for insects at (1.1) could reduce income by £1,000 per annum</p> <p>The estimated additional staffing cost to GBC is £3,500</p>
<b>Legal Services comments:</b>	All legal implications are addressed within the main body of the report
<b>Service Improvement Plan implications:</b>	
<b>Corporate Plan:</b>	
<b>Risk Assessment:</b>	
<b>Background papers:</b>	None
<b>Appendices/Enclosures:</b>	
Appendix 'A'	Current pest control fees and charges
Appendix 'B'	Other Hampshire authorities pest control fees and charges
Appendix C	Private pest control companies fees and charges.
<b>Report author/ Lead Officer:</b>	Ian Rickman

## Appendix A

<b><u>PEST CONTROL</u></b>	<b>Concession £</b>	<b>Fee £</b>	<b>VAT</b>
<b><u>DOMESTIC PREMISES</u></b>			
Fleas, Carpet Beetles and Carpet Moths			
1, 2 or 3-bedroomed property	52.50	70.00	S
4-bedroomed property	58.00	76.00	S
5-bedroomed property	66.00	88.00	S
over 5 bedrooms	Quote on request		S
Bedbugs All Properties	90.00	120.00	S
All Other Insects (including wasps)	52.50	70.00	S
<u>Concessions:</u>			
Household in receipt of Universal Credit or Pension Credit			
NB - Officers must be shown documentary evidence of entitlement by at least one member of household			
Rodent control treatment & advice		No Charge	
<b><u>PEST CONTROL: COMMERCIAL PREMISES</u></b>			
Rodents and insects for up to the first 15 minutes		76.00	S
Charge for each additional 15 minutes or part thereof		17.00	S
<b><u>Notes</u></b>			
1. Charges include cost of materials and all rates quoted include VAT			
2. Payment to be made at time of booking or prior to treatment			
3. That no responsibility can be accepted for any loss or damage, however caused, through treatment being carried out.			
4. Invoices are not as a general rule issued, but when issued there is a 15% administrative charge in addition to the above charges.			



## Appendix B

### Hampshire Local Authority Pest Control Services and charges.

Other Hampshire LA's		
	Rats / mice	Concession
• Portsmouth	£50	£25
• Southampton	£105	£60
• Winchester	£80	-
• Havant	£38	Free
• East Hants	£60	Free
• Eastleigh	£72	£11
• Test Valley	£66	Free
• Basingstoke	-	-
• Hart	£63	Free
• <u>Rushmoor</u>	Free	Free
• Gosport	Free	Free
• Fareham	Free	Free

## Local Pest Control Companies

	<u>Rats/mice</u>	<u>Insects</u>
A	£402	
B	£299 + vat	Wasps £45 - £234
C	£180	
D	£160 + vat	Others priced after survey
E	£125 + vat	
F	£120	
G	£110 -165 + vat	

## AGENDA ITEM NO.10

<b>Board/Committee:</b>	Policy and Organisation Board
<b>Date of Meeting:</b>	28 June 2017
<b>Title:</b>	Customer Complaints Policy
<b>Author:</b>	Borough Solicitor and Deputy Chief Executive
<b>Status:</b>	For Decision

### PURPOSE

To seek Board approval for the adoption of the revised Customer Complaints Policy

### RECOMMENDATION

That the Board agrees to adopt the revised Customer Complaints Policy with immediate effect.

#### **1      Background**

- 1.1      The Customer Complaints Policy has been revised to reflect the reorganisation of the Council. The Council is required to have a process for the administration and determination of service complaints.
- 1.2      This report considers the revised Customer Complaints Policy and recommends its adoption.

#### **2      Report**

- 2.1      The Customer Complaints Policy has been refined to reflect the reorganisation of the Council.
- 2.2      It is being suggested that elected Members are no longer involved in the complaints process..
- 2.3      It is intended that this will allow complaints to be considered more promptly in the event that they reach stage three of the process. There has only been one instance of a Stage 3 complaint being considered by Councillors since January 2013.
- 2.4      It is no longer common practice in other Local Authorities for Members to be involved in the official complaints process. This is reflected in the Customer Complaint Policies of neighbouring authorities of Fareham, Eastleigh, Havant and Portsmouth
- 2.5      The revised Customer Complaints Policy is attached at Appendix A
- 2.6      The Official Customer Complaints Policy is in place for customers

who have already complained to the relevant section of the Council, but remain unhappy about:

- The attitude or behaviour of our staff;
- Our continued failure to meet standards of performance; or
- The way they have been treated.

2.7 The revised policy is divided into three stages.

2.7.1 Stage One

Customers are requested to contact the Complaints Manager in writing with their complaint, who will then refer the Complaint to the relevant manager, this could be either the line manager, section head or unit manager if they directly manage the staff member the complaint references. There is a twenty working day response time for stage one complaints.

2.7.2 Stage Two

If customers are not satisfied they can request that their complaint be taken to stage two of the complaints process. At stage two an independent review of the complaint will be conducted by an impartial manager. These are currently undertaken by Section Heads. There is a twenty working day response time for stage two complaints.

2.7.3 Stage Three

2.7.3.1 If customers are not satisfied they can request that their complaints be taken to stage three of the complaints process. At stage three the complaint will be reviewed by the Chief Executive's Office. There is a twenty working day response time for stage three complaints. This replaces the previous stage three process of a Customer Complaints Panel, comprising three nominated, elected Members considering the complaint.

2.7.3.2 If after stage three customers are unhappy, they can contact the Local Government Ombudsman.

2.8 Customer complaints will sometimes concern decisions made by the Council in relation to the discharge of its statutory functions where there is a right of appeal.

2.8.1 Complaints may also arise from decisions in relation to contractual or civil disputes where there is the recourse to legal action.

2.8.2 These decisions cannot be entertained under the customer

complaints policy as due legal process must be followed. The customer should be advised to seek their own independent legal advice.

<b>Financial Services comments:</b>	None
<b>Legal Services comments:</b>	Contained in the report
<b>Equality and Diversity</b>	This report seeks implement a revised Customer Complaints Policy.
<b>Service Improvement Plan implications:</b>	The implementation of the Policy will allow for any Customer Complaints to be addressed more quickly than the current policy.
<b>Corporate Plan:</b>	
<b>Risk Assessment:</b>	Section 3
<b>Background papers:</b>	None
<b>Appendices</b>	A – Revised Customer Complaints Policy
<b>Report author/ Lead Officer:</b>	Borough Solicitor and Deputy Chief Executive

# Customer Complaints Procedure

For more information on the Customer Complaints Procedure, check out the website at [www.gosport.gov.uk](http://www.gosport.gov.uk)  
E-mail: [complaints@gosport.gov.uk](mailto:complaints@gosport.gov.uk)  
or telephone: (023) 9254 5340

Gosport Borough Council is committed to equal opportunities for all.

**If you need this document in large print, on CD or tape, in Braille or in another language, please ask.**

Published: [2017]

Gosport Borough Council  
Town Hall, High Street  
Gosport  
Hampshire  
PO12 1EB

Tel: (023) 9258 4242

Version: 16



We take complaints very seriously. We try to provide a good service but understand that sometimes things go wrong. Our Complaints Procedure is developed with this in mind.

### **Official Complaints Procedure**

The Official Complaints Procedure will be undertaken if you have already complained directly to the relevant Section but remain unhappy about:

- the attitude or behaviour of our staff;
- our continued failure to meet our standards of performance;
- the way you have been treated.

Please note that we cannot investigate your complaint if you contact us in the first instance more than 12 months after your concern has arisen, unless in exceptional circumstances or if you have, or had, a right to appeal or take legal action or respond to legal proceeding brought by the Council, this might be;

- a Magistrates Court in respect of a Licensing decision
- a tribunal (such as Housing Benefit Appeals Service)
- a Government Minister (such as a planning appeal)
- the Courts

If unsure whether your problem justifies an 'official complaint' advice on the matter can be obtained from the Complaints Co-ordinator on Tel: (023) 9254 5340.

Initially you should contact the Section to raise your concern. If you remain unhappy with the outcome, most complaints can be resolved quickly this way, however, if you are unhappy the next course of action is the Official Complaints Procedure.

The Official Complaints Procedure starts with Stage 1.

### **Stage 1**

Please contact the Complaints Manager who will refer your complaint to the relevant Section Head for investigation. This can be done by e-mailing [complaints@gosport.gov.uk](mailto:complaints@gosport.gov.uk)

or by writing to the:

Complaints Manager, Gosport Borough Council, Town Hall, High Street, Gosport. PO12 1EB,  
or by ringing Tel: (023) 9254 5340.

However, if you are unhappy with the outcome, you should proceed to Stage 2.

### **Stage 2**

If you are not happy with the reply, an Independent Review will be conducted by an impartial Manager. The decision of the review will be sent to you by letter or e-mail within 20 working days. If you are unhappy with the outcome, you should proceed to Stage 3.

### **Stage 3**

This stage is where your complaint is reviewed by the Chief Executive's Office. It will help the review if you explain why you are not satisfied and what you expect from the review. The Chief Executive's Office will reply within 20 working days and will let you know if there are any delays.

If after Stage 3 you are unhappy, you may contact the Local Government Ombudsman, an independent organisation set up to investigate serious complaints against Councils. The Ombudsman only usually investigates complaints after the Council has been given the opportunity to investigate the complaint themselves.

A free copy of the Ombudsman's leaflet is available from the Town Hall or most libraries. You can also write to the Local Government Ombudsman, PO Box 4771, Coventry, CV4 0EH, Tel: 0845 602 1983 or 024 7682 1960 or check out the website at [www.lgo.org.uk](http://www.lgo.org.uk)

### **Councillor Complaint**

If your complaint is about the conduct of a Gosport Borough Councillor then you should contact the Monitoring Officer, Gosport Borough Council, Town Hall, High Street, Gosport, by letter or by e-mail to [michael.lawther@gosport.gov.uk](mailto:michael.lawther@gosport.gov.uk). More information is available on the Council's website at [www.gosport.gov.uk](http://www.gosport.gov.uk)

## AGENDA ITEM NO.11

<b>Board/Committee:</b>	Policy and Organisation Board
<b>Date of Meeting:</b>	28 June 2017
<b>Title:</b>	Gifts and Hospitalities Policy
<b>Author:</b>	Borough Solicitor and Deputy Chief Executive
<b>Status:</b>	For Decision

### PURPOSE

To seek Board approval for the adoption of the revised Gifts and Hospitalities Policy.

### RECOMMENDATION

That the Board agrees to adopt the revised Gifts and Hospitalities Policy with immediate effect.

#### **1      Background**

- 1.1      This report considers the revised Gifts and Hospitalities Policy and recommends its adoption.

#### **2      Report**

- 2.1      The Gifts and Hospitalities Policy has been revised to reflect the reorganisation of the Council.
- 2.2      The updated policy includes an increase in the monetary value of gifts allowed from £5 to £25. The limit for Sheltered Housing Staff remains at £5, for reasons detailed in the Policy.
- 2.3      The revised Policy is comprehensive and details the annual reporting process by the monitoring officer.
- 2.4      The Policy contains a list of FAQ's that should provide clear guidance to all staff.
- 2.5      The revised Gifts and Hospitalities Policy is attached at Appendix A

#### **3      Risk Assessment**

- 3.1      All relevant facts are contained above

#### **4      Conclusion**

- 4.1      The Gifts and Hospitalities Policy has been revised to reflect the reorganisation of the Council.



<b>Financial Services comments:</b>	None
<b>Legal Services comments:</b>	Contained in the report
<b>Equality and Diversity</b>	This report seeks implement a revised Gifts and Hospitalities Policy.
<b>Service Improvement Plan implications:</b>	
<b>Corporate Plan:</b>	
<b>Risk Assessment:</b>	Section 3
<b>Background papers:</b>	None
<b>Appendices</b>	A – Revised Gifts and Hospitalities Policy
<b>Report author/ Lead Officer:</b>	Borough Solicitor and Deputy Chief Executive

# Gifts & Hospitality

## Summary:

- *This policy is to provide guidance to staff to ensure that their conduct meets public expectations and relates to the receipt of gifts and hospitality by staff from members of the public, partners and or contractors.*
- *It provides guidance to staff on gifts and hospitality that may be accepted and those that may not along with information on where to register the offer and the authorisation process*

ID	
Last Review Date	<i>February 2017</i>
Next Review Date	<i>January 2018</i>
Approval	<i>Standards and Governance Committee</i>
Policy Owner	<i>Borough Solicitor &amp; Deputy Chief Executive</i>
Policy Author	<i>Deputy Chief Executive</i>
Advice & Guidance	<i>Internal Audit</i>
Location	<i>Infonet</i>
Related Documents	<i>Whistleblowing Policy, Code of Conduct, Anti-Fraud, Bribery &amp; Corruption Policy</i>
Applicability	<i>All members of staff, including temporary employees.</i>

## Contents

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## **1 Introduction**

- 1.1 The public has the right to expect the highest standard of conduct from all Council staff and any departure from this standard would always be regarded as a serious matter.
- 1.2 One area where it is accepted that guidance is required to staff to ensure that their conduct meets public expectation is in relation to the receipt of gifts and hospitality.
- 1.3 Your default position should be that you should not accept any gifts (including cash or vouchers), hospitality, sponsorship or bequests unless under very specific circumstances. If in doubt the offer should be declined.

## **2 Decision to accept a gift or hospitality**

- 2.1 You must obtain the consent of your Section Head before accepting a gift or hospitality.
- 2.2 Whether the gift is accepted, rejected, or donated, it must be declared on the Gifts and Hospitality Register.

## **3 Gifts which may be accepted**

- 3.1 Gifts and sponsorship may only be accepted if:
  - The value is less than £25 or £5 for Sheltered Housing Service (where there is regular contact with potentially vulnerable members of the public)
  - No ulterior motive is apparent; and
  - There is no danger of misinterpretation by the public (for example, the gift comes from someone tendering for work or who is conducting business with the council); and
  - Such gifts have not become a frequent occurrence
- 3.2 This includes small tokens of thanks from appreciative members of the public and promotional items such as pens, diaries, calendars etc., that are routinely sent out by various companies and organisations with which the council does business.
- 3.3 If a gift over the value of £25 is offered it should not be accepted unless refusal would cause offence, in which case the gift must be donated to the Mayor of Gosport's charity appeal (or such other charity as approved by your Section Head). If 'other' charity, you should name that charity when logging the gift on the system.
- 3.4 Offers by persons or organisations to employees of any discount or preferential rates on goods or services, going beyond those currently on offer to the general public, should be directed through the Head of Personnel and only following approval by the Chief Executive be offered to all Council staff.

## 4 Gifts which must not be accepted

4.1 The following gifts must not be accepted under any circumstances.

- Gifts over £25 or £5 (as above)
- Gifts of cash, including voucher, token, postal orders etc. unless the voucher is presented as an award for your professional work.
- Gifts from a person with whom the Council may contract or is in contract negotiations.
- Gifts from any person whose business the Council may regulate e.g. through planning control, licensing and environmental health
- Gifts from a person where you may be required to formulate recommendations to the Council, or you could influence the recommendations of others
- Gifts where you are monitoring the service provided by the person on behalf of the Council.

## 5 Hospitality

5.1 Hospitality cannot be accepted if it is offered to you in your personal capacity.

Hospitality may be accepted if:

- it is under £40 in value
- you are receiving the hospitality on behalf of the council; and
- you have the prior approval of your Section Head or you are receiving hospitality as part of a Town Twinning event.

5.2 In all cases you should consider the impression that the acceptance of the hospitality will make in the minds of the public. In particular:-

- Is the hospitality offered in proportion or might there be a hidden motive?
- Has it been offered only to you or to others as well?
- Are they conducting business with the Council?
- Does or might the person offering it contract with the Council or are they in contract negotiations?
- Is the hospitality offered by a person whose business the Council may regulate e.g. through planning control, licensing control or environmental health?
- Is the hospitality from a person where you may be required to formulate recommendations to the Council, or you could influence the recommendations of others?
- Is the hospitality offered from someone where you are monitoring the service provided by the person on behalf of the Council?

If you have any doubt then you should decline the hospitality.

## 6 Bequests

- 6.1 You must actively discourage any bequest or donation being made to you and decline any of which you become aware of. If you become aware that such a bequest or donation has been made, or may be made, you must tell the Monitoring Officer as soon as possible.
- 6.2 Wherever possible, the bequest or donation will be declined or returned to the estate of the person who made the bequest. If this is not possible, the bequest or donation must be given to the Mayor of Gosport's charity appeal.

## **7 Sponsorship**

- 7.1 Any offer of sponsorship to a member of staff will be treated in the same manner as a gift and should be declined unless approved by your Section Head and may in any event only be for charitable purposes.

## **8 All gifts and hospitality offered must be registered**

- 8.1 Whether a gift or hospitality is accepted, declined or donated and whether it is over or under the allowed limits, it is your personal responsibility to register it, the source of the gift or hospitality and the reason for it. You must do so within seven days of receiving or declining it. If the gift or hospitality is accepted as part of the registration your Section Head will be required to confirm that:-
- They approve of the acceptance of the gift or hospitality and
  - That this policy has been complied with.

## **9 Annual report on compliance and review of the policy**

- 9.1 The Monitoring Officer will report annually to Standards and Governance Committee on compliance with this policy and make recommendations to the Council arising from its implementation.

## **10 FAQs**

- 10.1 *Do I have to make an entry on the register even if I turn down the gift?*

Yes, you will need to show that you were offered a gift but turned it down; on the register you should mark your entry 'rejected'.

- 10.2 *I'm not sure if I can accept the gift – what should I do?*

If you are unsure then you should consult with your Section Head THEN enter the gift as - rejected accepted or donated.

*10.3 I have received vouchers, what should I do?*

Vouchers should be dealt with the same as for cash and should not be accepted.

If it is not possible to refuse or return the vouchers they must be donated to the Mayor of Gosport's charity appeal. Please also refer to the section above covering sponsorship / charitable entries.

*10.4 Do I have to make an entry on the register if I receive something of low value, like a simple card calendar?*

No, gifts under £5 - like the free calendars - do not have to be entered on the register, unless the gift is made to Sheltered Housing Service (see 3.1)

*10.5 I regularly have a business lunch with a partner/private/public sector organisation as part of our working arrangements. Do I have to record this as hospitality?*

You must record this on the register and select the approximate value which applies. Hospitality over the value of £40.00 should be declined unless there is an exceptional circumstance agreed by your Section Head.

*10.6 My team has received a tin of sweets as a gift. These are divided between the team equally. Do these have to be recorded on the register?*

As above – gifts/hospitality which equate to a low value – like a few sweets or free calendars do not have to be entered on the register unless received by staff in Sheltered Housing Service (see 3.1)

*10.7 I often receive 'cold calling' emails from companies offering me places on seminars which might include a tour of this or that afterwards. Do these have to be recorded?*

No, you do not need to record these.

*10.8 I'm an employee in Sheltered Housing – why is my limit £5?*

If you care for vulnerable adults, you work in a position of great trust and often form attachments with the people you look after. Cared-for adults sometimes wish to acknowledge the support they receive by making gifts or bequests. This should be discouraged as this area of work must always be beyond doubt to ensure we can maintain a business-like care service. Providing a Sheltered Housing Service and accepting gifts could put you in position of conflict, either actual or perceived, with providing the right service to the right person for the right reasons.

*10.9 Can I delegate the approval of items?*

No, only Section Heads, the Deputy Chief Executive or Chief Executive can approve/reject items. This must be done personally and cannot be delegated.

*10.10 Do I have to declare invitations to events run by GBC?*

No, invitations to events organised or sponsored by GBC do not need to be recorded.

*10.11 Do I have to declare hospitality received from other “public bodies”?*

No. If the hospitality is received from another public body, for example another local authority, Solent Health Trust, Southern Health Trust, NHS, University, Navy or MOD – these need not be recorded.

*10.12 If I accept the gift but then donate it do I have to identify to whom it was donated?*

Yes, when registering your gift you should identify to whom you have donated it.

*10.13 If I accept a gift but decide not to retain it personally what do I do?*

If it is not possible to refuse the offer of a gift and you do not retain it personally you must still enter it on the register. You should donate it to the Mayor of Gosport's charity appeal or such other charity as may be approved by your Section Head and such charity details should be entered on the register.

*10.14 Can I delegate the entry of items on the gift register to a colleague?*

Yes, anyone can enter an item in the system on behalf of someone else but you remain responsible for ensuring the entry is made.

*10.15 I've received a gift but my donor does not want their name recorded in the register for everyone to see?*

You should make a note to this effect on the register.

*10.16 What if I am gifted an entry to a charitable run?*

This must only be accepted if it falls under any current agreement GBC has. This detail should be noted in the register (see above).

*10.17 May I receive a gift of alcohol?*

Gifts of alcohol are permitted under the policy provided they comply with the limits (e.g. to an equivalent value under £25). Gifts of alcohol must not be consumed in



the workplace or during working hours.

See also: - (Also currently under review)

- Whistleblowing Policy
- Code of Conduct
- Anti-Fraud Bribery & Corruption