

Your Ref.
Our Ref

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Date 19 November 2020

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Typetalk calls welcome

To: Members of the Management Committee of the Yorkshire Purchasing Organisation Joint Committee

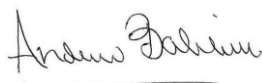
Chief Executive of the Constituent Authorities (for information)

Dear Councillor

**YORKSHIRE PURCHASING ORGANISATION MANAGEMENT COMMITTEE MEETING
– FRIDAY, 27 NOVEMBER 2020**

You are invited to a meeting of the Management Committee of the Yorkshire Purchasing Organisation Joint Committee which is to be held **via Microsoft Teams** at **10:30 am** on **Friday, 27 November 2020** to consider the items set out in the agenda detailed overleaf.

Yours sincerely



Andrew Balchin
Secretary to the Joint Committee

As a courtesy to colleagues will you please turn all electrical devices to silent prior to the start of the meeting.

**YORKSHIRE PURCHASING ORGANISATION MANAGEMENT COMMITTEE -
Friday, 27 November 2020**

AGENDA

1. Apologies for Absence.
2. Members' Declaration of Interest.
3. To note any items which the Chairman has agreed to add to the agenda on the grounds of urgency.
4. To approve, as a correct record, the Minutes of the Integration Sub Committee meeting held on 30th October 2020. (Pages 1 - 2)
5. To approve, as a correct record, the Minutes of the Audit & Scrutiny Sub Committee meeting held on 6th November 2020. (Pages 3 - 5)
6. To approve, as a correct record, the Minutes of the Executive Sub Committee meeting held on 13th November 2020. (Pages 7 - 10)
7. To approve, as a correct record, the Minutes of the Management Committee meeting held on 24th September 2020. (Pages 11 - 13)
8. External Audit Strategy Memorandum. (Pages 15 - 33)
9. Internal Audit Plan Progress - (Julie Cousins - Wakefield). (Pages 35 - 40)
10. YPO Pay Policy - (Julie Wray). (Pages 41 - 59)
11. Independent Director Role - (Julie Wray). (Pages 61 - 65)
12. Lead Authority Issues - (Gillian Marshall - Wakefield).
13. In relation to reports containing exempt information to consider, and if approved, pass the following resolution:-
"That the public and press be excluded from the meeting for consideration of agenda items 14 - 21 to on the grounds that they are likely to involve the disclosure of exempt information as described in Part 1 of Schedule 12A to the Local Government Act 1972, as amended."

IN PRIVATE

14. Financial Performance Update - (Simon Hill). (Pages 67 - 69)
15. Business Update - (Simon Hill). (Pages 71 - 74)
16. Budget & Business Plans - (Simon Hill). (Pages 75 - 79)
17. Link IT Project Update - (Simon Hill). (Pages 81 - 86)
18. Findel Acquisition Status - (Simon Hill). (Pages 87 - 88)
19. Proposal to Strengthen YPO's Board Capacity - (Simon Hill). (Pages 89 - 91)

20. Dividend Distribution - (Simon Hill). (Pages 93 - 96)
21. Report of Independent Director - (Rob McWilliam). (Pages 97 - 99)
22. Date and Time of Next Meeting.
26th March 2021.

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YORKSHIRE PURCHASING ORGANISATION

INTERGRATION SUB-COMMITTEE

30TH OCTOBER 2020

Present: The Chair: Councillor Shaw (Wakefield)
 Councillors: Walker (Wigan), Turner (Kirklees), Warburton
 (Bradford), Barnard (Barnsley), Mackenzie (North Yorkshire), Atkin
 (Rotherham).

1:	CHAIR'S INTRODUCTION & WELCOME
	The Chair, Councillor Shaw, welcomed Members to the meeting.
2:	APOLOGIES FOR ABSENCE
	Apologies for absence submitted prior to the meeting were accepted on behalf of Neil Warren (Wakefield), and Rob McWilliam (Independent Director).
3:	MEMBERS DECLARATION OF INTEREST
	There were no declarations of interest made.
4:	URGENT ITEMS
	There were no urgent items to discuss.
5:	MINUTES OF THE MEETING HELD 26TH JUNE 2020
	The minutes of the YPO Integration Sub-Committee held on 26 th June 2020 were approved by all.
6:	EXCLUSION OF THE PUBLIC AND PRESS
	Resolved – That the public and press be excluded from the meeting during consideration of Agenda Item 7 on the grounds that it is likely to involve the disclosure of exempt information as described in Part 1 of Schedule 12A to the Local Government Act 1972 as amended.
7:	FINDEL ACQUISITION LATEST STATUS (EXEMPT)
	Simon Hill (Managing Director) shared the status update report. Simon explained that although it was shared in the last meeting that the deal had been re-negotiated, due to the CMA timing neither party signed the new deal, therefore the original deal still stands. The CMA published their preliminary findings in mid-October, which we strongly disagree with.

	<p>Simon noted that a decision has been made not to pursue this further as it is not in Members financial interests to continue paying significant legal fees.</p> <p>Simon provided an update on the next steps of the process.</p> <p>It was discussed that several things need to be reviewed, including our future strategy and wider Board structure. It was agreed that a strategic workshop would be set up as soon as possible prior to the March Management Committee.</p> <p>Members asked officers a number of questions in relation to the update and were satisfied with the responses.</p> <p>Resolved - (1) That the report was noted.</p>
9:	<p>DATE AND TIME OF NEXT MEETING</p> <p>Resolved – (1) The date of the next meeting is proposed as 19th February 2021, however the future of the sub committee will be discussed at the Management Committee on 27th November 2020.</p>

YORKSHIRE PURCHASING ORGANISATION

AUDIT & SCRUTINY SUB-COMMITTEE

FRIDAY, 6TH NOVEMBER 2020

Present: The Chair: Councillor Warburton (Bradford)

Councillors: Warburton (Bradford), Barnard (Barnsley), Barnes (Calderdale), Cole (Doncaster), Wyatt (Rotherham), Turner (Kirklees), Lomas (York).

1.	CHAIR'S INTRODUCTION & WELCOME
	Councillor Warburton welcomed all parties to the meeting.
2.	ACCEPTANCE OF APOLOGIES FOR ABSENCE
	Apologies for absence submitted prior to the meeting were accepted on behalf of Councillors Haslam (Bolton), Walsh (Knowsley), Pritchard (St Helens) and Nightingale (Doncaster).
3.	MEMBERS DECLARATION OF INTEREST
	No declarations of interest were made.
4.	URGENT ITEMS
	No urgent items were raised.
5.	PREVIOUS MINUTES (AUDIT & SCRUTINY SUB COMMITTEE)
	The minutes of the YPO Audit & Scrutiny Sub-Committee held on 3 rd July 2020 were approved by all.
6.	INTERNAL AUDIT PLAN 2020 PROGRESS REPORT
	<p>Julie Cousins, Principle Audit Manager (Wakefield Council) shared the progress report from Internal audit.</p> <p>Julie shared that the Audit plan has had a slight change and the Audit on the Link Project will now be taking place in January 2021.</p> <p>Resolved – (1) That Members acknowledged the plan the report be noted.</p>
7.	YEAREND CLOSEDOWN TIMETABLE
	<p>Consideration was given to a report of the Head of Finance which informed Members of the contents of the 2020 Closedown Timetable.</p> <p>Resolved – (1) That the timetable shown in Appendix 1 is approved.</p>
8.	EXTERNAL AUDIT STRATEGY MEMORANDUM
	<p>Craig Maxwell (Mazars) shared the External Audit Strategy Memorandum.</p> <p>Resolved – (1) That the report be noted.</p>

9.	CIPFA FINANCIAL MANAGEMENT GUIDE UPDATES - VERBAL
	<p>The S151 Officer (Neil Warren) noted that it would be useful to put together a Self-Assessment report against the CIPFA Financial Management Code relating to YPO to bring back to the next meeting.</p> <p>This report can then be submitted as an annual assurance report going forward.</p> <p>Resolved – (1) It was agreed the Self-Assessment Report would be completed and brought back to the next meeting.</p>
10.	EXCLUSION OF THE PUBLIC AND PRESS
	<p>Resolved – That the public and press be excluded from the meeting during consideration of agenda item 11 on the grounds that it is likely to involve the disclosure of exempt information as described in Part 1 of Schedule 12A to the Local Government Act 1972, as amended.</p>
11.	LINK UPDATE REPORT (EXEMPT – PARAGRAPH 3)
	<p>Consideration was given to the report of the Managing Director (Simon Hill), which provided Members with an update on the Link system.</p> <p>Simon noted the system is now in a stable and controlled state. The locking and slow performance issues we saw earlier in the year are now much improved. At the moment the system does not have full functionality, this is going to be worked on gradually by the IT team over the next 6 months. These are enhancements required for the system.</p> <p>Simon also shared the Lessons learnt review which has been undertaken by independent consultants Hatmill.</p> <p>Simon shared that we are also currently undertaking a larger project on data management across the whole organisation.</p> <p>It was suggested to keep this as a standing agenda item to report back on progress against the actions, and to also include the Wakefield Council Internal Audit team to provide assurances on this.</p> <p>Councillors asked several questions and were satisfied with the responses provided by Officers.</p> <p>Simon shared with Members the current Board structure and changes that will be taking place in the near future.</p> <p>Resolved – (1) That the update be noted.</p> <p>(2) It was agreed to keep this as a standing agenda item to report back on progress against the actions, and to also include the Wakefield Council Internal Audit team to provide assurances on this.</p>
12.	DATE AND TIME OF NEXT MEETING

	Resolved – (1) That the next meeting of the YPO Audit & Scrutiny Sub Committee is to be held on 5 th March 2021, 10.30am.

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YORKSHIRE PURCHASING ORGANISATION EXECUTIVE SUB-COMMITTEE

13TH NOVEMBER 2020

Present: The Chair: Councillor Shaw (Wakefield)
 Councillors: Walker (Wigan), Walsh (Knowsley), Whiteley (Bradford),
 Mackenzie (North Yorkshire), Atkin (Rotherham), Bond (St Helens),
 Daubeney (York).

1:	CHAIR'S INTRODUCTION & WELCOME
	The Chair, Councillor Shaw, welcomed Members to the meeting.
2:	APOLOGIES FOR ABSENCE
	Apologies for absence submitted prior to the meeting were accepted on behalf of Gillian Marshall (Wakefield).
3:	MEMBERS DECLARATION OF INTEREST
	There were no declarations of interest made.
4:	URGENT ITEMS
	No urgent items were raised.
5:	MINUTES – 10TH JULY 2020
	Resolved – (1) That the Minutes of the meeting of the YPO Executive Sub-Committee held on 10 th July 2020 be approved as a true and accurate record.
6:	YPO PAY POLICY
	Consideration was given to a report of the Executive Director, Julie Wray, which asked Members to agree a pay policy for YPO in line with statutory requirements to comply with the 2011 Localism Act.
	Resolved – (1) That the Pay Policy for 2020 be agreed.
	(2) That the information be published in line with the revised transparency requirements.
	(3) To agree the response to the query raised re section 8.1 at the full management committee and to incorporate any change agreed before publication.
7:	LEAD AUTHORITY ISSUES

	No Lead Authority issues were discussed.
8:	EXCLUSION OF THE PUBLIC AND PRESS
	Resolved – That the public and press be excluded from the meeting during consideration of Agenda Items 9 to 14 on the grounds that they are likely to involve the disclosure of exempt information as described in Part 1 of Schedule 12A to the Local Government Act 1972 as amended.
	IN PRIVATE:
9:	FINANCIAL PERFORMANCE REPORT (EXEMPT)
	<p>The Managing Director (Simon Hill) presented the report which provides an update of the organisation's performance in 2020.</p> <p>Simon shared the impact of Covid-19 and noted we are expecting to make a small profit this year. Simon shared the predicted rebate income.</p> <p>Simon shared an update on the purchasing of PPE stock and the impact this has had.</p> <p>Councillors asked a number of questions and were satisfied with the responses provided.</p> <p>Resolved – (1) That the Financial Performance Report be acknowledged and noted.</p>
10:	BUSINESS UPDATE (EXEMPT)
	<p>The Managing Director (Simon Hill) presented the Business Update which provided Members with an update on activities of the organisation since the last sub-committee and provided an overview on forthcoming activities and challenges.</p> <p>Simon shared an update on the Findel costs. We are currently pursuing Studio group for a contribution to our costs.</p> <p>Julie Wray (Executive Director) provided an update on YPO's response to Covid-19 and how we are currently operating.</p> <p>Simon noted that the Public Sector procurement team have been working from home full time since March, and the volume output of work has gone up during this period. Simon noted that we have seen some good opportunities to bring new frameworks to market.</p> <p>Simon shared an update on our operations and supply chain.</p> <p>Jo Marshall (Executive Director) shared updates on our catalogue production and digital offering.</p>

	<p>Jo shared an update on the Amazon contract.</p> <p>Resolved – (1) That the report be noted.</p>
11:	STOCK ADJUSTMENTS 2020 (EXEMPT)
	<p>Consideration was given to a report that provides Members with an up to date stock adjustments position for 2020.</p> <p>A discussion was held around Food stock and the wider offering of this.</p> <p>Resolved – (1) That the report be noted.</p>
12:	ATTENDANCE MANAGEMENT REPORT (EXEMPT)
	<p>The Executive Director (Julie Wray) presented the Attendance report. This report is provided in response to a request from Members to update the Committee on levels of sickness absence in the organisation.</p> <p>Resolved – (1) That the report be noted.</p>
13:	LINK UPDATE REPORT (EXEMPT)
	<p>Consideration was given to the report of the Managing Director (Simon Hill), which provided Members with an update on the current project status. Simon also shared the lessons learnt review report completed by Independent consultants Hatmill.</p> <p>Members raised a number of questions, and Officers provided detailed responses.</p> <p>Resolved – (1) That the update be noted.</p>
14:	INDEPENDENT DIRECTOR MEMBERS DISCUSSION (EXEMPT)
	<p>The Chair requested that YPO officers leave the meeting for this item.</p> <p>Rob McWilliam (Independent Director) noted that we are at a pivotal time for YPO.</p> <p>Rob raised some recent challenges, including around PPE stock and cash flow.</p> <p>Rob raised the topic of talent in the organisation, this is a challenge with our current governance arrangements when specialists are needed for certain areas of the business.</p> <p>Jon Towler (Independent Director) shared his initial findings and comments.</p>

	<p>Councillors thanked the Independent Directors for their update and noted it was useful.</p> <p>Resolved – (1) That the verbal update be acknowledged and noted.</p>
15:	<p>DATE AND TIME OF NEXT MEETING</p> <p>Resolved – (1) That the next meeting of the YPO Executive Sub Committee is proposed to be held 12th March 2021, at 10:30am.</p>

YORKSHIRE PURCHASING ORGANISATION MANAGEMENT COMMITTEE

Thursday 24th September 2020

Present:

Barnsley
Councillor Barnard
Councillor Gardiner

City of Bradford
Councillor Warburton
Councillor Whiteley

Bolton
Councillor Haslam
Councillor Cox

Calderdale
Councillor Barnes

Doncaster
Councillor Nightingale

Kirklees
Councillor Turner

Knowsley
Councillor Walsh

North Yorkshire CC
Councillor Mackenzie

Rotherham MBC
Councillor Atkin
Councillor Wyatt

St Helens MBC
Councillor Bond
Councillor Pritchard

Wakefield MDC
Councillor Williams
Councillor Shaw

Wigan MBC
Councillor Walker

City of York
Councillor Daubeney

1:	Members Declaration of Interest
	No declarations of interest were made.

2:	Apologies for Absence
	Apologies for absence submitted prior to the meeting were accepted on behalf of Councillors Lomas (York), and Prescott (Wigan).
3:	Urgent Items
	No urgent items were discussed.
4:	Minutes of the Management Committee – 24th July 2020
	Resolved – (1) That the Minutes of the meeting of the YPO Management Committee held on 24 th July 2020 be accepted as a correct record.
5:	Exclusion of the Public & Press
	Resolved - <i>That the public and press be excluded from the meeting during consideration of Agenda Item 6 on the grounds that it is likely to involve the disclosure of exempt information as described in Part 1 of Schedule 12A to the Local Government Act 1972, as amended.</i>
6:	IN PRIVATE
7:	Findel Acquisition Update
	<p>Simon Hill (Managing Director) shared an update on the latest position on the acquisition of Findel Education Ltd from Studio Retail Group. Information was shared on costs, timescales, the updated business case, legal, and the CMA.</p> <p>Simon shared that both YPO and Findel are seeing good recovery following Covid.</p> <p>Simon shared that a group of finance officers from four of our member authorities have reviewed the business case and concluded that the business case is logical, robust, and based on a reasonable set of assumptions.</p> <p>Councillors asked several questions and were satisfied with the responses provided by Officers.</p> <p>Resolved - A recorded vote was held on the following recommendation:</p> <p>(1) Members agreed to proceed with signing the Variation to the Share Purchase Agreement and associated legal documentation and delegate to the YPO Managing Director, the authority to do so in consultation with the Chair.</p> <p>By majority approval the above recommendation was approved. The</p>

	<p>recorded vote results were:</p> <p>For - 11 Against - 0 Abstain - 2 Absent - 0</p>
8:	<p>DATE AND TIME OF NEXT MEETING</p> <p>Resolved – That the next meeting of the YPO Management Committee will be held on 27th November 2020.</p>

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Audit Strategy Memorandum

Yorkshire Purchasing Organisation Audit of accounts 2020

October 2020



mazars

Contents

- 03** Engagement and responsibilities summary
- 04** Your engagement team
- 05** Audit scope, approach and timeline
- 07** Materiality and misstatements
- 09** Significant risks, enhanced risks, and key judgement areas
- 14** Value for money arrangements
- 15** Fees for audit and other services
- 16** Our commitment to independence
- 17** Appendix A – Forthcoming accounting and other issues

This document is to be regarded as confidential to Yorkshire Purchasing Organisation. It has been prepared for the sole use of the Organisation. No responsibility is accepted to any other person in respect of the whole or part of its contents. Our written consent must first be obtained before this document, or any part of it, is disclosed to a third party.



Mazars LLP
5th floor, 3 Wellington Place
Leeds
LS1 4AP

Management Committee
YPO
41 Industrial Park
Wakefield
WF2 0XE

27 October 2020

Dear Sirs / Madams

Audit Strategy Memorandum – Year ending 31 December 2020

We are pleased to present our Audit Strategy Memorandum for YPO for the year ending 31 December 2020.

The purpose of this document is to summarise our audit approach, highlight significant audit risks and areas of key judgements and provide you with the details of our audit team. As it is a fundamental requirement that an auditor is, and is seen to be, independent of its clients, section 8 of this document also summarises our considerations and conclusions on our independence as auditors.

We consider two-way communication with you to be key to a successful audit and important in:

- reaching a mutual understanding of the scope of the audit and the responsibilities of each of us;
- sharing information to assist each of us to fulfil our respective responsibilities;
- providing you with constructive observations arising from the audit process; and
- ensuring that we, as external auditors, gain an understanding of your attitude and views in respect of the internal and external operational, financial, compliance and other risks facing YPO which may affect the audit, including the likelihood of those risks materialising and how they are monitored and managed.

This document, which has been prepared following our initial planning discussions with management, is the basis for discussion of our audit approach, and any questions or input you may have on our approach or role as auditor. This document also contains specific appendices that outline our key communications with you during the course of the audit, and forthcoming accounting issues and other issues that may be of interest. Client service is extremely important to us and we strive to continuously provide technical excellence with the highest level of service quality, together with continuous improvement to exceed your expectations so, if you have any concerns or comments about this document or audit approach, please contact me on 07881 283732.

Yours faithfully

Craig Maxwell, Partner and Engagement Lead

Mazars LLP

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We are registered to carry on audit work in the UK and Ireland by the Institute of Chartered Accountants in England and Wales. Details about our audit registration can be viewed at www.auditregister.org.uk under reference number C001139861.
VAT number: 839 8356 73

1. Engagement and responsibilities summary

Overview of engagement

We are appointed to perform the external audit of Yorkshire Purchasing Organisation (YPO) for the year to 31 December 2020. This is a non-statutory audit. The scope of our engagement is set out in our engagement letter.

Our responsibilities

As our external audit is non-statutory, and our responsibilities are only those agreed between YPO and ourselves.

Audit opinion

We are responsible for forming and expressing an opinion on the financial statements.

Our audit is planned and performed so to provide reasonable assurance that the financial statements are free from material error and give a true and fair view of the financial performance and position of YPO for the year.

Fraud

Our audit does not relieve the Management Committee (as those charged with governance), of their responsibilities. The responsibility for safeguarding assets and for the prevention and detection of fraud, error and non-compliance with law or regulations rests with both those charged with governance and management.

In accordance with International Standards on Auditing (UK), we plan and perform our audit so as to obtain reasonable assurance that the financial statements taken as a whole are free from material misstatement, whether caused by fraud or error. However our audit should not be relied upon to identify all such misstatements.

As part of our audit procedures in relation to fraud we are required to enquire of those charged with governance as to their knowledge of instances of fraud, the risk of fraud and their views on management controls that mitigate the fraud risks

Going Concern

The Organisation applies the CIPFA Code of Practice on Local Authority Accounting on a voluntary basis.

It is therefore required to prepare its financial statements on a going concern basis. As auditors, we are required to consider the appropriateness of the use of the going concern assumption in the preparation of the financial statements and the adequacy of the disclosures made.

2. Your engagement team



- **Craig Maxwell, Partner and Audit Engagement Lead**
- E: craig.maxwell@mazars.co.uk
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- **Alastair Newall, Senior Manager**
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- T: 0161 238 9243 M: 07909 986776



- **Jordan Townend, Audit Senior**
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- T: 0113 394 5341



3. Audit scope, approach and timeline

Audit scope

Our audit approach is designed to provide an audit that complies with all professional requirements.

Our audit of the financial statements will be conducted in accordance with International Standards on Auditing (UK), relevant ethical and professional standards, our own audit approach and in accordance with the terms of our engagement. Our work is focused on those aspects of your business which we consider to have a higher risk of material misstatement, such as those affected by management judgement and estimation, application of new accounting standards, changes of accounting policy, changes to operations or areas which have been found to contain material errors in the past.

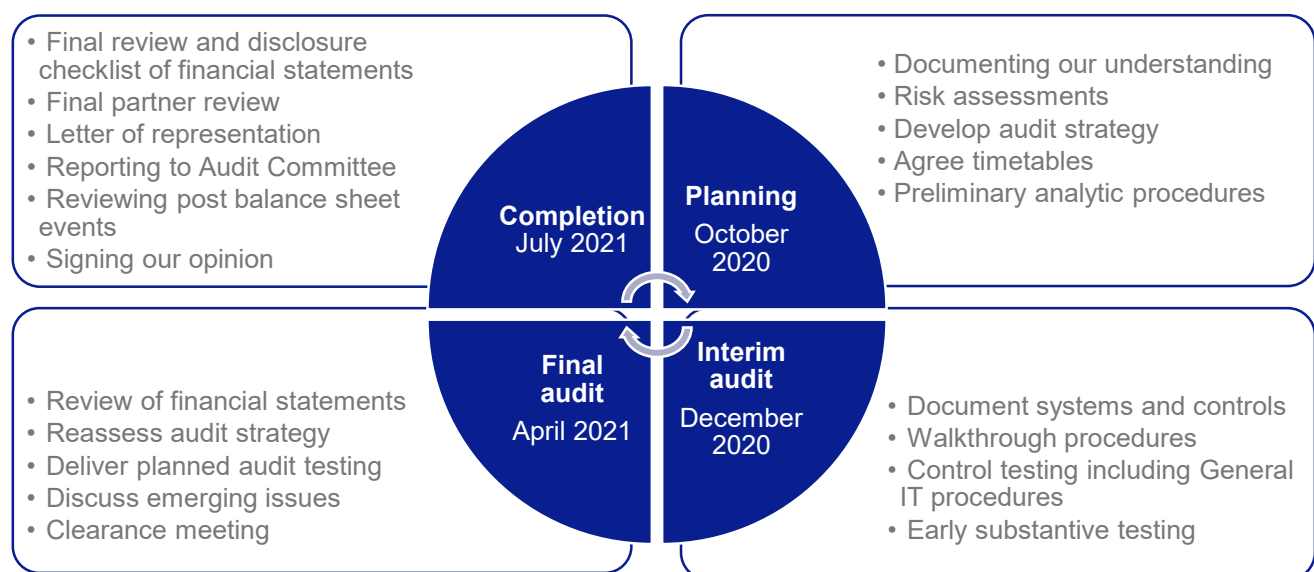
Audit approach

Our audit approach is risk-based and primarily driven by the matters that lead to a higher risk of material misstatement of the financial statements. Once we have completed our risk assessment, we develop our audit strategy and design audit procedures in response to this assessment.

If we conclude that appropriately designed controls are in place then we may plan to test and rely upon these controls. If we decide controls are not appropriately designed, or we decide it would be more efficient to do so, we may take a wholly substantive approach to our audit testing. Substantive procedures are audit procedures designed to detect material misstatements at the assertion level and comprise tests of details (of classes of transactions, account balances, and disclosures) and substantive analytical procedures. Irrespective of the assessed risks of material misstatement, which take into account our evaluation of the operating effectiveness of controls, we are required to design and perform substantive procedures for each material class of transactions, account balance, and disclosure.

Our audit will be planned and performed so as to provide reasonable assurance that the financial statements are free from material misstatement and give a true and fair view. The concept of materiality and how we define a misstatement is explained in more detail in section 4.

The diagram below outlines the procedures we perform at the different stages of the audit.



3. Audit scope, approach and timeline

Reliance on internal audit

Where possible we will seek to utilise the work performed by internal audit to modify the nature, extent and timing of our audit procedures. We will meet with internal audit to discuss the progress and findings of their work prior to the commencement of our controls evaluation procedures.

We are not planning to rely on the work of internal audit, but should we do so, we would evaluate the work performed by your internal audit team and perform our own audit procedures to determine its adequacy for our audit.

Management's and our experts

Management makes use of experts in specific areas when preparing the Organisation's financial statements. We also use experts to assist us to obtain sufficient appropriate audit evidence on specific items of account. We discuss our use of experts further in respect of independence in section 8.

Items of account	Management's expert	Our expert
Defined benefit pension assets and liabilities	AON Hewitt	We will use our internal actuarial team to provide assurance over the reasonableness of YPO's actuarial assumptions.
Property, plant and equipment valuation	NPS Humber	We will use available third party information to challenge the key valuation assumptions.

Service organisations

International Auditing Standards define service organisations as third party organisations that provide services to the Organisation that are part of its information systems relevant to financial reporting. We are required to obtain an understanding of the services provided by service organisations as well as evaluating the design and implementation of controls over those services. The table below summarises the service organisations used by the Organisation and our planned audit approach.

Items of account	Service organisation	Audit approach
Payroll and Treasury Management	City of Wakefield MDC	We plan to obtain assurance by understanding the process and controls that YPO have in place to assure itself that transactions are processed materially correctly. We plan to obtain evidence based on that available from YPO in support of our sample testing of transactions.



4. Materiality and misstatements

Materiality

Materiality is an expression of the relative significance or importance of a particular matter in the context of financial statements as a whole.

Misstatements in financial statements are considered to be material if they, individually or in aggregate, could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

Judgements on materiality are made in light of surrounding circumstances and are affected by the size and nature of a misstatement, or a combination of both. Judgements about materiality are based on consideration of the common financial information needs of users as a group and not on specific individual users.

The assessment of what is material is a matter of professional judgement and is affected by our perception of the financial information needs of the users of the financial statements. In making our assessment we assume that users:

- have a reasonable knowledge of business, economic activities and accounts;
- have a willingness to study the information in the financial statements with reasonable diligence;
- understand that financial statements are prepared, presented and audited to levels of materiality;
- recognise the uncertainties inherent in the measurement of amounts based on the use of estimates, judgement and the consideration of future events; and
- will make reasonable economic decisions on the basis of the information in the financial statements.

We consider materiality whilst planning and performing our audit based on quantitative and qualitative factors.

Whilst planning, we make judgements about the size of misstatements which we consider to be material and which provides a basis for determining the nature, timing and extent of risk assessment procedures, identifying and assessing the risk of material misstatement and determining the nature, timing and extent of further audit procedures.

The materiality determined at the planning stage does not necessarily establish an amount below which uncorrected misstatements, either individually or in aggregate, will be considered as immaterial.

We revise materiality for the financial statements as our audit progresses should we become aware of information that would have caused us to determine a different amount had we been aware of that information at the planning stage.

We discuss with management any significant misstatements or anomalies that we identify during the course of the audit and we report in our Audit Completion Report all unadjusted misstatements we have identified other than those which are clearly trivial, and obtain written representation that explains why these remain unadjusted.

We accumulate misstatements identified during the audit that are other than clearly trivial, and would not need to be accumulated because we expect that the accumulation of such amounts would not have a material effect on the financial statements.



4. Materiality and misstatements

Headline Materiality

We have set our materiality threshold at the planning stage at 2% of the benchmark based on the full year forecasts as at August 2020. Based on this information we anticipate the overall materiality for 2020 to be £1.8 million.

After setting initial materiality, we continue to monitor materiality throughout the audit to ensure that it is set at an appropriate level.

Performance Materiality

Performance materiality is the amount or amounts set by the auditor at less than materiality for the financial statements as a whole to reduce, to an appropriately low level, the probability that the aggregate of uncorrected and undetected misstatements exceeds materiality for the financial statements as a whole.

Reporting misstatements threshold

We aggregate misstatements identified during the audit that are other than clearly trivial. We set a level of triviality for individual errors identified (a reporting threshold) for reporting to the Audit Committee that is consistent with the level of triviality that we consider would not need to be accumulated because we expect that the accumulation of such amounts would not have a material effect on the financial statements. Our trivial threshold is a level below which we would not ordinarily report misstatements to the Audit Committee. Our proposed triviality threshold is £54,000, based on 3% of overall materiality.

Reporting to the Audit and Scrutiny Sub-Committee

To comply with International Standards on Auditing (UK), the following three types of audit differences will be presented to the Audit and Scrutiny Sub-Committee:

- summary of adjusted audit differences;
- summary of unadjusted audit differences; and
- summary of disclosure differences (adjusted and unadjusted).



5. Significant risks, enhanced risks and key judgement areas

Following the risk assessment approach discussed in section 3 of this document, we have identified relevant risks to the audit of financial statements. The risks that we identify are categorised as significant, enhanced or standard, as defined below:

Significant risk	A significant risk is an identified and assessed risk of material misstatement that, in the auditor's judgment, requires special audit consideration. For any significant risk, the auditor shall obtain an understanding of the entity's controls, including control activities relevant to that risk.
Enhanced risk	<p>An enhanced risk is an area of higher assessed risk of material misstatement at audit assertion level other than a significant risk. Enhanced risks incorporate but may not be limited to:</p> <ul style="list-style-type: none"> • key areas of management judgement, including accounting estimates which are material but are not considered to give rise to a significant risk of material misstatement; and • other audit assertion risks arising from significant events or transactions that occurred during the period.
Standard risk	This is related to relatively routine, non-complex transactions that tend to be subject to systematic processing and require little management judgement. Although it is considered that there is a risk of material misstatement, there are no elevated or special factors related to the nature, the likely magnitude of the potential misstatements or the likelihood of the risk occurring.



5. Significant risks, enhanced risks and key judgement areas

We provide more detail on the identified risks and our testing approach with respect to significant risks in the table below. An audit is a dynamic process, should we change our view of risk or approach to address the identified risks during the course of our audit, we will report this to the Audit Committee.

Significant risks

	Description of risk	Fraud	Error	Judgement	Planned response
1	Management override of controls Management at various levels within an organisation are in a unique position to perpetrate fraud because of their ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Because of the unpredictable way in which such override could occur there is a risk of material misstatement due to fraud on all audits. Our audit methodology incorporates this risk as a standard significant risk at all audits. Based our initial knowledge and planning discussions we do not consider this risk at YPO to be unusually high or requiring enhanced audit procedures.	●	○	●	We plan to address the management override of controls risk through performing audit work over <ul style="list-style-type: none"> Accounting estimates; Manual journal entries; and Any significant transactions outside the normal course of business or otherwise unusual.
2	Revenue Recognition There is a risk of fraud in revenue recognition due to the potential to inappropriately shift the timing and basis of revenue recognition as well as the potential to record fictitious revenues or fail to record actual revenues. Due to there being a risk of fraud in revenue recognition it is presumed to be a significant risk on all audits.	●	●	●	We will address this risk by performing detailed testing across each income stream focusing on the recognition of income in the correct period. Our procedures will be conducted so as to understand the policies for income recognition and to consider the risk of revenue being accounted for in the wrong accounting period.



5. Significant risks, enhanced risks and key judgement areas

Significant risks (continued)

	Description of risk	Fraud	Error	Judgement	Planned response
3	<p>Valuation of land & buildings</p> <p>The CIPFA Code requires that where assets are subject to revaluation, their year end carrying value should reflect the fair value at that date. YPO carry out a full onsite valuation of their land and buildings every 5 years and a desktop review each year in between. There is a risk that the desktop valuation does not incorporate sufficient detail with regards to the assumptions and the possibility of impairment to provide materially correct valuations.</p> <p>The valuation of land & buildings involves the use of a management expert (the valuer), and incorporates assumptions and estimates which impact materially on the reported value. There are risks relating to the valuation process.</p>	○	●	●	<p>In relation to the valuation of land & buildings we will:</p> <ul style="list-style-type: none"> • Critically assess the valuer's scope of work, qualifications, objectivity and independence to carry out the Organisation's programme of revaluations; • Consider whether the overall revaluation methodology used by the valuer is in line with industry practice, the CIPFA Code of Practice and YPO's accounting policies; • Critically assess the appropriateness of the underlying data and the key assumptions used in the valuer's calculations, using available third party evidence; • Assess the movement in market indices between the revaluation dates and the year end to determine whether there have been material movements over that time; • Critically assess the treatment of the upward and downward revaluations in YPO's financial statements with regards to the requirements of the CIPFA Code of Practice; • Critically assess the approach that YPO adopts to ensure that any assets not subject to revaluation in the year are materially correct, including considering the robustness of that approach in light of the valuation information reported by their valuers; • Test a sample of items of capital expenditure in the year to confirm that the additions are appropriately valued in the financial statements.



5. Significant risks, enhanced risks and key judgement areas

Significant risks (continued)

	Description of risk	Fraud	Error	Judgement	Planned response
4	<p>Valuation of Defined Benefit Pension Liability</p> <p>The net pension liability represents a material element of the Organisation's balance sheet. YPO is an admitted body of West Yorkshire Pension Fund, which had its last triennial valuation completed as at 31 March 2019.</p> <p>The valuation of the Local Government Pension Scheme relies on a number of assumptions, most notably around the actuarial assumptions, and actuarial methodology which results in the Organisation's overall valuation.</p> <p>There are financial assumptions and demographic assumptions used in the calculation of the Organisation's valuation, such as the discount rate, inflation rates and mortality rates. The assumptions should also reflect the profile of the Organisation's employees, and should be based on appropriate data. The basis of the assumptions is derived on a consistent basis year to year, or updated to reflect any changes.</p> <p>There is a risk that the assumptions and methodology used in valuing the Organisation's pension obligation are not reasonable or appropriate to the Organisation's circumstances. This could have a material impact to the net pension liability at the year end.</p>	○	●	●	<p>In relation to the valuation of the Organisation's defined benefit pension liability we will:</p> <ul style="list-style-type: none"> Critically assess the competency, objectivity and independence of the West Yorkshire Pension Fund's Actuary, Aon Hewitt; Liaise with the auditors of the West Yorkshire Pension Fund to gain assurance that the controls in place at the Pension Fund are operating effectively. This will include the processes and controls in place to ensure data provided to the Actuary by the Pension Fund for the purposes of the IAS19 valuation is complete and accurate; Review the appropriateness of the Pension Asset and Liability valuation methodologies applied by the Pension Fund Actuary, and the key assumptions included within the valuation. This will include comparing them to expected ranges; Agree the data in the IAS 19 valuation report provided by the Fund Actuary for accounting purposes to the pension accounting entries and disclosures in the Organisation's financial statements.



5. Significant risks, enhanced risks and key judgement areas

Enhanced risk

	Description of risk	Fraud	Error	Judgement	Planned response
5	<p>Related Party Transactions</p> <p>The Organisation is required to comply with the requirements of the CIPFA Code and IAS24 to disclose its transactions with related parties.</p> <p>The Organisation makes judgements about who related parties are, and whether transactions are material in line with the CIPFA Code.</p>	●	●	●	<p>We will consider the Organisation's approach to identifying its related parties, and the transactions that it has had with those related parties through the year.</p> <p>We will consider whether the disclosures are complete and accurate taking into account the process and the output from the Organisation's work.</p>



6. Value for money arrangements

Our audit approach

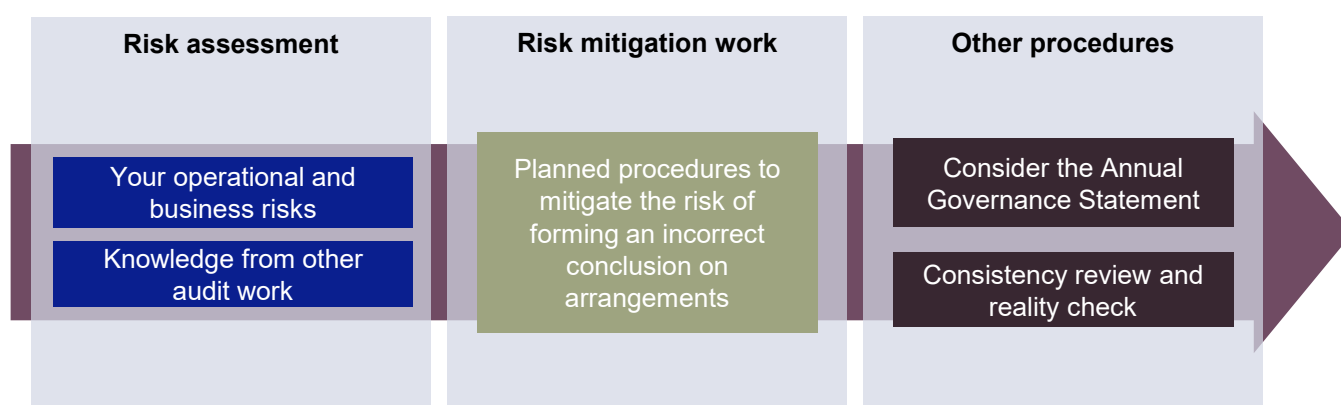
The Organisation has requested that our audit incorporates an element of Value for Money arrangements consideration.

As the audit is a non-statutory appointment there is no nationally applicable programme of work to consider. There is also no requirement to issue a Value for Money conclusion, but the Organisation has requested that we report matters that would be reported if we were required to issue such a conclusion.

In delivering the Organisation's request we intend to carry out the following procedures:

- Consider the Organisation's business risks that are relevant to our consideration of the arrangements;
- Consider the results of other audit work undertaken on the financial statements;
- Carry out additional work, where we identify specific risks that indicate the Organisation may not have adequate VFM arrangements;
- Consider the information reported in the Organisation's Annual Governance Statement.

Our approach is set out in the diagram below. Where we identify Value for Money arrangements issues to be reported, these will be included in our Audit Completion Report at the end of our audit.



7. Fees for audit and other services

Fees for work as the Organisation's external auditor

Our fees for the non-statutory audit of the financial statements are outlined below:

Service	2020 fee
Non- statutory audit work	£23,000

Circumstances may arise during the audit that may significantly increase the time and resources required to complete the audit work. As a result, additional fees may be necessary. Such circumstances include but are not limited to the following:

- Changes to the timing of the audit work at your request. Timing for the audit will be agreed with you prior to its start. Changes to the timing of the Services usually require reassignment of members of staff and may involve us in significant unanticipated costs.
- Completed audit working papers (a) are not provided by you on the date requested and/or (b) are not mathematically correct and/or (c) are not in agreement with the appropriate accounting records. We will provide you with a separate listing of required schedules and deadlines prior to the start of the audit.
- The quality of draft financial statements provided are such that the review time is increased from that which would reasonably be expected or more than two drafts requiring review are provided as a consequence of late changes, omissions or processing errors by you.
- There is an insufficient or inadequate internal control environment or systems documentation, or weaknesses in the internal control structure which leads to the need for additional audit procedures to be performed.
- Significant new issues or changes arise during the course of the audit as follows:
 - a. Significant new accounting issues that require an unusual amount of time to resolve.
 - b. Significant changes in accounting policies or practices from those used in prior years.
 - c. Significant changes in financial systems during the year.
 - d. Significant changes or transactions that occur

prior to the issuance of our reports.

- e. Significant changes in your accounting personnel, their responsibilities, or their availability.
- f. Significant changes in auditing requirements set by professional and regulatory bodies.
- Deterioration in the quality of the accounting records during the current-year engagement in comparison with the prior-year engagement.
- Failure to provide a trial balance in financial-statement format, which references to supporting detailed working papers (by general ledger account number). Failure by you to post all entries to the trial balance prior to our receiving it. Failure by you to prepare draft financial statements that agree with the trial balance and are internally referenced to supporting documentation (for notes and cash flow statements).
- A significant level of proposed audit adjustments are identified during our audit.
- Changes in audit scope caused by events that are beyond our control.

Fees for non-audit work

We have not been engaged by the Organisation to carry out any additional work, over and above our non-statutory audit of the financial statements.

Should we be engaged to undertake any further work we will consider whether there are any actual, potential or perceived threats to our independence. Further information about our responsibilities in relation to independence is provided in section 8.



8. Our commitment to independence

We are committed to independence and are required by the Financial Reporting Council to confirm to you at least annually, in writing, that we comply with the Financial Reporting Council's Ethical Standard. In addition, we communicate any matters or relationship which we believe may have a bearing on our independence or the objectivity of the audit team.

We have not made arrangements for any of our activities as auditor to be conducted by another firm that is not a Mazars' member firm. In section 5 we have outlined the experts that we intend to use as part of our audit. We will write to these experts seeking confirmation of their independence and will report this within our Audit Completion Report.

Based on the information provided by you and our own internal procedures to safeguard our independence as auditors, we confirm that in our professional judgement there are no relationships between us and any of our related or subsidiary entities, and you and your related entities creating any unacceptable threats to our independence within the regulatory or professional requirements governing us as your auditors.

We have policies and procedures in place which are designed to ensure that we carry out our work with integrity, objectivity and independence. These policies include:

- all partners and staff are required to complete an annual independence declaration;
- all new partners and staff are required to complete an independence confirmation and also complete computer-based ethical training;

- rotation policies covering audit engagement partners and other key members of the audit team;
- use by managers and partners of our client and engagement acceptance system which requires all non-audit services to be approved in advance by the audit engagement partner.

We confirm, as at the date of this document, that the engagement team and others in the firm as appropriate, and Mazars LLP are independent and comply with relevant ethical requirements. However, if at any time you have concerns or questions about our integrity, objectivity or independence please discuss these with Craig Maxwell in the first instance.

Prior to the provision of any non-audit services Craig Maxwell will undertake appropriate procedures to consider and fully assess the impact that providing the service may have on our auditor independence.

As we have not been engaged to carry out any non-audit work to date, no threats to our independence have been identified. Any emerging independence threats and associated identified safeguards will be communicated in our Audit Completion Report.



Appendix A

Forthcoming accounting and other issues

Changes relevant to 2020

There are no significant changes in International Financial Reporting Standards or the CIPFA Code that apply to 2020.

Changes in future years

Accounting standard	Year of application	Implications
IFRS 16 – Leases	2022	<p>We anticipate that the new leasing standard will be adopted by the Code for the 2022 financial year.</p> <p>IFRS 16 will replace the existing leasing standard, IAS 17, and will introduce significant changes, particularly for lessees. The requirements for lessors will be largely unchanged from the position in IAS 17.</p> <p>Lessees will need to recognise assets and liabilities for all leases (except short-life or low-value leases) as the distinction between operating leases and finance leases is removed.</p> <p>The introduction of this standard is likely to lead to work being required in order to identify all leases to which the Organisation is party to.</p>



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*where permitted under applicable country laws

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YPO
MANAGEMENT COMMITTEE
TO BE HELD ON
27TH NOVEMBER 2020

TITLE: PROGRESS ON THE 2020 INTERNAL AUDIT PLAN

REPORT OF: SERVICE MANAGER FOR INTERNAL AUDIT & RISK

1 PURPOSE OF REPORT

- 1.1 This report is produced by the Service Manager for Internal Audit & Risk to provide this Group with details of Internal Audit's performance and work. Under its terms of reference, the Audit and Scrutiny Sub-Committee is responsible for considering internal audit plans and performance to ensure the work of internal audit is planned and carries out with due regard to major risks. As part of the governance arrangements at YPO, all internal audit reports are first submitted to the Strategic Officers Group. The purpose of this report is to give positive assurance on the initial planning work that has been completed, and that resources are in place to fulfil the 2020 Internal Audit Plan.

2 BACKGROUND INFORMATION

- 2.1 The report, attached as Appendix A, records details of audit work undertaken and reports issued, between 24 July 2020 and 1 October 2020. The 2020 IA Plan was approved by the Management Committee on the 24th July 2020.
- 2.2 In line with agreed protocols, a further progress report will be submitted to the next meeting of the Audit & Scrutiny Sub-Committee.

3 STRATEGIC IMPLICATIONS

- 3.1 Internal Audit's work includes involvement at a strategic level. A number of audits in the 2019 Internal Audit Plan link to various YPO strategic risks.

4 FINANCIAL IMPLICATIONS

- 4.1 There are no specific financial implications associated with this report. The cost of the audit work is met from the 2020 budget approved by YPO Members.

5 LEGAL IMPLICATIONS

- 5.1 There is a statutory requirement for an Internal Audit function within YPO, as set out in the Accounts and Audit Regulations and implied within the Local Government Act 1972, relating to the responsibility of a designated statutory s151 Finance Officer to gain assurance on the proper administration of the Organisation's financial affairs.

6 EQUALITY IMPLICATIONS

- 6.1 Equality issues are taken into account when considering the Organisation's key strategic risks.

7 RISK IMPLICATIONS

- 7.1 Internal Audit makes a significant contribution to providing management and Members with assurances on the Organisation's systems of internal control. Its contribution assists in identifying areas for improvement in control in the management of key risks.

8 RECOMMENDATION

- 8.1 That Members comment on and endorse the Internal Audit Progress Report attached as Appendix A to this report.

Contact Officers:

Julie Cousins, Principal Audit Manager
Telephone No: 01924 305667/07833 236970
E-mail address: jcousins@wakefield.gov.uk

Jason Brook, Service Manager for Internal Audit & Risk (Wakefield Council)
Telephone No: 01924 306054
E-mail address: jasonbrook@wakefield.gov.uk

Internal Audit Progress Report

As at 1 October 2020

REPORT OF:

Julie Cousins, Principal Audit Manager - Internal Audit & Risk
(Wakefield Council), **Email address:**
jcousins@wakefield.gov.uk

PURPOSE OF REPORT

1. The purpose of this report is to:
 - 1.1 Present to the Strategic Officers Group and Members, details of Internal Audit's performance and work in relation to the 2020 Audit Plan.
 - 1.2 Highlight a proposed change to the 2020 Audit Plan.

PROGRESS ON THE 2020 AUDIT PLAN

2. Audit work at YPO traditionally commences during Quarter 4 of the calendar year. This year has been no exception, and the audit plan that was agreed by Audit and Scrutiny Sub Committee on 24 July 2020 is now in its early stages.
3. The following table provides a progress update as at 1 October 2020 against the agreed Audit Plan for 2020. A verbal update will be provided at the Audit and Scrutiny Sub Committee meeting.

Audit Area	Type of Audit	Brief Summary	Position as at 1/10/2020
Carry forward work from 2019			
Governance Arrangements - Business Planning	Consultancy	To gain assurance that the arrangements for debt recovery are robust and debt levels are appropriately monitored and managed.	Outstanding information has now been received which will bring the audit to a conclusion.
Section 151 Assurance Work			
Debtors	Key Financial System	To gain assurance that the arrangements for debt recovery are robust and debt levels are appropriately monitored and managed.	Audit will commence in October 2020.
Payroll	Key Financial System	To gain assurance that payroll transactions are effectively controlled.	Audit report will be issued in October 2020.
Consultancy Work			
Counter-Fraud and Corruption Arrangements	N/A	To act in a 'critical friend' role for the YPO in the review of counter-fraud policies and procedures. The work will also assist Internal Audit in its development of assurance mapping for the YPO and will link with YPO's ongoing review of counter fraud and bribery.	The Counter Fraud team will continue to offer support and advice on Counter Fraud concerns raised by colleagues at YPO and take the appropriate action in order to promote a Counter Fraud culture.
Risk Management	N/A	To act in a 'critical friend' role for the YPO in offering advice on risk management arrangements.	Consultation has been undertaken with the Assistant Financial Controller at YPO and best practice shared as to how the impacts of Covid-19 are being reflected against priority risks reporting arrangements at Wakefield, this has included sharing the latest Priority Risk register. YPO will use this information and take a

Audit Area	Type of Audit	Brief Summary	Position as at 1/10/2020
			similar approach with their next risk updates, starting with Business Planning risks. The Corporate Risk Manager has offered additional support with this process.
LINK Programme	N/A	Review of governance arrangements for implementation of LINK with focus on lessons learnt. This audit review may link with Risk Management and complement any internal reviews that YPO are undertaking.	A management request has been received to delay this audit which has been shared with the Chair of the Audit and Scrutiny Sub Committee to provide a steer on the way forward. See paragraph 4 for details.
Governance and Risk-Based Work			
Business Continuity arrangements	Risk Based	Following COVID-19 a review of the organisations business continuity arrangements is recommended to ensure that lessons learnt are captured.	Audit planning underway with key contact.
Data Quality	Risk Based	Audit to take place in 2020 covering data quality in relation to the LINK programme, ensuring the accurate of data to provide good quality management information.	Audit planning underway with key contact.
ICT Arrangements	Consultancy	This will typically cover areas such as: <ul style="list-style-type: none"> • Access Controls; • Change Controls; • Cyber Security; • File Controls; • Network Controls. 	Audit planning underway with key contact.
Transport Logistics	Risk Based	Largest expenditure cost centre therefore audit review is required.	Audit planning underway with key contact.
Adherence to legislation	Risk Based	To provide assurance over Health and Safety risk areas ensuring compliance with key policies and legal frameworks.	Not yet started – planned for November 2020.
Customer Engagement	Risk Based	The audit will provide assurance over a core strategy objective, possibly the focus could be on customer complaints and effective processing of those in 2020 following issues with the implementation of LINK.	Not yet started – planned for November 2020.

PROPOSED AMENDMENT TO 2020 AUDIT PLAN

4. The 2020 Audit Plan included an audit on the governance arrangements associated with the LINK project, to provide a view on lessons learnt. At the commencement of the planning process for this audit, a request was received to delay the audit. In line with agreed protocols the view of the Chair of Audit and Scrutiny Sub Committee has been sought on this proposal and a decision has been taken to delay the start of the audit until January 2021. This was agreed at Audit and Scrutiny Sub Committee on the 6 November 2020.

SUMMARY

5. All audit work will be completed in time for the annual Head of Internal Audit assurance opinion and draft Annual Governance Statement that will be presented to the Audit and Governance Sub Committee in July 2021.



YPO
MANAGEMENT COMMITTEE
TO BE HELD ON
27TH NOVEMBER 2020

SUBJECT: YPO PAY POLICY (COMPLIANCE WITH THE LOCALISM ACT 2011 AND THE LOCAL GOVERNMENT TRANSPARENCY CODE 2014)

REPORT OF: EXECUTIVE DIRECTOR

1 PURPOSE OF REPORT

- 1.1 To agree a Pay Policy for YPO in line with our statutory requirements to comply with the 2011 Localism Act.
- 1.2 To agree the additional information to be published to comply with the Local Government Transparency Code 2014.

2 RECOMMENDATIONS

- 2.1 To agree the Pay Policy for 2021.
- 2.2 To agree the information to be published in line with the revised transparency requirements.

3 BACKGROUND

- 3.1 Sections 38 – 43 of the Localism Act 2011 require that local government employers produce a policy statement that covers a number of matters concerning the pay of their staff and principally senior officers. This policy statement meets the requirements of the Localism Act in this regard.
- 3.2 The Local Government Transparency Code 2014 outlines information that each Local Authority must publish and additional information that is recommended for publication, following the principle that all data held and managed by local authorities should be made available unless there are specific sensitivities (e.g. protecting vulnerable people, commercial or operational considerations).

The information concerning staff that must be published is outlined in Appendix B and the information to be published by YPO is attached.

3.3 YPO currently pay apprentices age related pay from day 1. This equates to:

Over 25	£8.72 per hour
21-24	£8.20 per hour
18-20	£6.45 per hour
Under 18	£4.55 per hour

The Government guidance is a minimum of £4.15 per hour in year 1 and age related pay in year 2.

Board have delegated responsibility to review the rates on an annual basis in line with any public sector pay increases.

3.4 In 2013 as part of the pay policy review for 2014 YPO Management Committee agree to implement the living wage at YPO. This was not via an accreditation process and therefore we are not bound to accept any increases proposed by the living wage foundation. There are currently no people in receipt of a living wage supplement.

4 OPTIONS APPRAISAL

4.1 To accept the pay policy and additional transparency information as currently written.

4.2 To reject the policy in whole or in part and make recommendation for changes.

5. FINANCIAL IMPLICATIONS

5.1 Any changes to pay will have a financial impact, however the detail as outlined in the pay policy is fully accounted for and includes provision for agreed incremental progression and nationally agreed pay awards.

6. LEGAL IMPLICATIONS

6.1 Publication of a pay policy is a statutory requirement of the Localism Act 2011. The publication of additional information is a requirement of the Local Government Transparency Code 2014.

7. EQUALITY IMPLICATIONS / EQUALITY OF OPPORTUNITY IMPLICATIONS

7.1 The Pay Policy is fully compliant with the Equality Act 2010.

8. ECONOMIC IMPLICATIONS

8.1 As one of the largest employers in Wakefield, YPO's continuing success in maintaining satisfactory pay and conditions support the local economy.

9. HUMAN RESOURCE IMPLICATIONS

- 9.1 The pay policy is fully aligned with YPO's job evaluation policy and terms and conditions and does not propose any variations.

10. RISK ASSESSMENT

- 10.1 None as a statutory requirement to publish information.

11. CONSULTATIONS AND ENGAGEMENT

- 11.1 None in relation to this report, however all changes to roles, pay and terms and conditions are subject to consultation with staff and recognised trade unions.

12 APPENDICES:

Appendix 1 - YPO Pay Policy 2021

Appendix 2 - YPO Senior Management Pay as at 31'12'20

Appendix 3 - YPO Transparency policy information 2021

SERVICE DIRECTOR: JULIE WRAY, EXECUTIVE DIRECTOR

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YPO - Statement of Pay Policy 1st Jan 2021 to 31st December 2021

1. Introduction

- 1.1 Sections 38 – 43 of the Localism Act 2011 require that local government employers produce a policy statement that covers a number of matters concerning the pay of their staff and principally senior officers.

This policy statement meets the requirements of the Localism Act in this regard and also meets the requirements of the Local Government Transparency Code 2014.

- 1.2 YPO is a formally constituted joint committee of 13 Local Authorities with Wakefield Council as lead authority. All YPO employees are local government officers and employed by Wakefield Council on behalf of YPO. A management agreement is in place signed by all 13 Authorities this states that:

- (i) The management committee shall determine the size, scope and conditions of service of the Board of Directors of YPO, after receiving appropriate professional advice from the lead authority
- (ii) The Management Committee shall appoint annually an appointments committee with responsibility for the appointment and disciplinary procedures of the Board of Directors and appraising the performance of the Managing Director
- (iii) The Board of Directors shall make arrangements to establish and appoint all other staff in accordance with the approved budget and officer delegation scheme, and to ensure all HR policies and procedures are in accordance with best practice.

- 1.3 This policy is to be considered by Management Committee on the 27th November 2020 and if agreed will be made public on the first working day of January 2021

- 1.4 This pay policy is in addition to the data on pay and rewards for senior staff which is published separately in line with the Local Government Transparency Code 2014). It should be noted that some of the requirements to publish data under the Local Government Transparency code may differ from the data requirements of the Code of Practice and the Accounts and Audit Regulations and both are complied with as stated. The transparency information relevant to people is attached at Appendix B

2. Definition of officers covered by the Policy Statement

- 2.1 This policy statement covers the following posts, which are referred to as “Chief Officers” throughout the statement in line with the Localism Act. As YPO do not have a Statutory Chief Officer this definition is expanded to include YPO Directors:

- Managing Director
- Executive Director / Deputy MD
- Executive Director
- Executive Director

Deputy Chief Officers (as defined in the Local Government and Housing Act 1989 as posts reporting to a Chief Officer (statutory or non-statutory) which in YPO are posts which are part of the Senior Leadership Team:

- Head of Logistics
- Head of Public Sector
- Head of Education
- Head of Marketing
- Head of Finance
- Head of HR
- Head of Business Change and IT

3. Policy on remunerating Chief Officers

- 3.1 The policy on remunerating Chief Officers is set out at schedule A at the end of this policy statement. It is YPO's policy to establish a remuneration package for each officer post that is sufficient to attract and retain staff with the appropriate skills, knowledge, experience, abilities and qualities that are consistent with the requirements of the post in question at the relevant time.

4. Policy on remunerating the lowest paid in the workforce

- 4.1 YPO applies terms and conditions of employment that have been negotiated and agreed through appropriate collective bargaining mechanisms (national or local) or as a consequence of internal decisions, these are then incorporated into contracts of employment.
- 4.2 The lowest pay point in YPO (not including apprentices) is spinal column point 1 within Grade 1, this relates to an annual salary of £17,842 and can be expressed as an hourly rate of pay of £9.25. This pay point and salary was determined by the pay scale for employees employed on Local Government Services Terms and Conditions from 1st April 2020. The pay rate is increased in accordance with any pay settlements which are reached through the National Joint Council for Local Government Services.
- 4.3 From the 1st April 2014 YPO implemented the living wage to pay a contractual supplement to YPO employees. This is reviewed annually and is currently paid to a minimum of £9.30 per hour on base pay only but not on enhancements such as overtime. YPO did not seek accreditation to the living wage foundation and therefore the supplement will be reviewed annually when figures are released in November each year and a decision taken

before the 1st April as to if the increases proposed should be adopted. There are currently no people at YPO in receipt of the living wage supplement.

The living wage supplement does not apply to apprentices, however we will continue to review apprentice pay rates on an annual basis.

5. Policy on the relationship between Chief Officer Remuneration and that of other staff

- 5.1 The highest paid salary in YPO is £132,168 which is the substantive salary of the Managing Director. The average salary in YPO (not including apprentices) is £27,657. The ratio between the two salaries, the 'pay multiple' is 4.8:1. The median salary is £22,657. The ratio between the highest and median salary points is 5.8:1.

YPO does not have a policy on maintaining or reaching a specific 'pay multiple', however we are conscious of the need to ensure that the salary of the highest paid employee is not excessive and is consistent with the needs of the organisation as expressed in this policy statement.

- 5.2 YPO's approach to the payment of other staff is to pay that which needs to be paid to recruit and retain staff with the skills, knowledge, experience, abilities and qualities needed for the post in question at the relevant time (in accordance with an agreed job evaluation scheme), and to ensure that YPO meets any contractual requirements for staff including the application of any local or national collective agreements, regarding pay.

6. Policy on other aspects of Chief Officer Remuneration

- 6.1 Other aspects of Chief Officer remuneration that covered by this policy statement are defined as recruitment, pay increases, additions to pay, lease car, performance related pay, earn back, bonuses, termination payments, transparency and re-employment when in receipt of an LGPS pension or a redundancy/severance payment. These matters are addressed in Appendix A of this policy statement.

7. Approval of Salary Packages for Chief Officers (Directors)

- 7.1 YPO will ensure that any salary package for appointment at Director level will be considered by the appointments committee.
The salary package will be defined as base salary, any bonuses, fees, routinely payable allowances and benefits in kind that are due under the contract.
Salary packages for all other senior posts will be determined via the job evaluation process.

8. Flexibility to address recruitment issues for vacant posts (Directors)

- 8.1 In the vast majority of circumstances the provisions of this policy will enable YPO to ensure that it can recruit effectively to any vacant post. There may be exceptional circumstances when there are recruitment difficulties for a particular post and where there is evidence that an element or elements of the remuneration package are not sufficient to secure an effective appointment. The appointments committee will have delegated powers to make decisions to increase the stated salary without referral to the full management committee.

9. Amendments to the policy

- 9.1 It is anticipated that this policy will not need to be amended during the period it covers (January 2021 – end December 2021), however if circumstances dictate that a change of policy is considered to be appropriate during the year then a revised draft policy will be presented to the Management Committee for consideration.

10. Policy for future years

- 10.1 This policy statement will be reviewed each year and will be presented to Management Committee in November each year for consideration in order to ensure that a policy is in place for YPO prior to the start of each financial year.

Pay Policy Statement – Appendix A

Recruitment

All posts will be advertised and appointed to at the appropriate approved salary for the post in question level unless there is good evidence that a successful appointment of a person with the required skills, knowledge, experience, abilities and qualities cannot be made without varying the remuneration package. In such circumstances a variation to the remuneration package is appropriate under YPO's policy and any variation will be approved through the appropriate decision making process. If the salary is to be over £100,000 then the appointments committee / JCC will have to approve the terms of the appointment

Essential Car Users

YPO operate an essential car user scheme that is governed by the essential car user policy which defines the eligibility. This is agreed on a case by case basis and there is no automatic right even though existing employees undertaking the same role have may have a car or car user payment. From the 1st January 2018 any new employees (with the exception of those travelling more than 10,000 business miles) will only have access to a car user payment.

The policy itself has been subject to a full review to ensure it is environmentally friendly and cost effective.

For a position to be deemed eligible it must comply with the following criteria:

1. The role requires regular use of a car and regular business travelling (regular is determined as in excess of 5000 miles per year)
2. Market conditions dictate high levels of competition and the inclusion of a car as part of the overall remuneration package is required to secure candidates in a competitive market. This is a criterion that must be agreed at Board level and will be determined via a business case supported by market factor evidence and considered on a case by case basis.

Pay Increases

YPO will apply any pay increases that are agreed by relevant national negotiating bodies and/or any pay increases that are agreed through local negotiations.

Additions to pay

YPO would not make additional payments beyond those specified in the contract of employment, other than the Living wage supplement for those earning less than £9.30 per hour (as at October 2020)

Performance Related Pay

YPO does not operate a performance related pay system as it believes that it has sufficiently strong performance management arrangements in place to ensure high performance from its senior officers. Any areas of under-performance are addressed rigorously.

Earn-Back (Withholding an element of base pay related to performance)

YPO does not operate an earn-back pay system as it believes that it has sufficiently strong performance management arrangements in place to ensure high performance from its senior officers. Any areas of under-performance are addressed rigorously.

Bonuses

YPO does not pay bonus payments to officers

Termination payments

YPO applies its normal redundancy payments arrangements to senior officers and does not have separate provisions for senior officers (although on occasion there may be circumstances, as with any member of staff, where a negotiated agreement is made with an individual). YPO also applies the appropriate Pensions regulations when they apply. YPO has agreed policies in place on how it will apply any discretionary powers it has under Pensions regulations. Any costs that are incurred by YPO regarding senior officers and their termination payments are published in the authority accounts as required under the Accounts and Audit (England) Regulations 2011

Transparency

YPO meets its requirements under the Localism Act and the Local Government Transparency Code 2014 in order to ensure that it is open and transparent regarding senior officer remuneration.

Re-employment of staff in receipt of an LGPS Pension or a redundancy/severance payment

YPO is under a statutory duty to appoint on merit and has to ensure that it complies with all appropriate employment and equalities legislation. YPO will always seek to appoint the best available candidate to a post who has the skills, knowledge, experience, abilities and qualities needed for the post. YPO will therefore consider all applications for candidates to try to ensure the best available candidate is appointed. If a candidate is a former employee in receipt of an LGPS pension or a redundancy payment this will not rule them out from being re-employed by YPO.

Clearly where a former employee left YPO on redundancy terms then the old post has been deleted and the individual cannot return to the post as it will not exist. YPO will apply the provisions of the Redundancy Payments Modification Order regarding the recovery of redundancy payments if this is relevant. Pensions Regulations also have provisions to reduce pension payments in certain circumstances to those who return to work within the local government service.

Election Fees

Section 68 Electoral Administration Act 2006 amended S29 RPA 1983 details the expenses that can be paid to the returning officer, and the Charges Order specifies what constitutes a Returning Officer's services.

This role is undertaken by officers at Wakefield and therefore does not apply to any senior officer at YPO

Expenses

Travel and other expenses are reimbursed through normal procedures and are the same for all officers regardless of grade or seniority.

Honoraria and Ex Gratia Payments arrangements would be in accordance with relevant terms and conditions and relevant legislation

Pay Policy Statement – Appendix B

Summary of staff data requirements of the Local Government Transparency Code

The revised code outlines information that each Local Authority must publish and additional information that is recommended for publication, following the principle that all data held and managed by local authorities should be made available unless there are specific sensitivities (e.g. protecting vulnerable people, commercial or operational considerations)

The information concerning staff that must be published is outlined below::

Organisation Chart

- Publish an organisation chart covering staff in the top three levels of the organisation. The following information must be included for each member of staff included in the chart:
 - grade
 - job title
 - local authority department and team
 - whether permanent or temporary staff
 - contact details
 - salary in £5,000 brackets, consistent with the details published for Senior Salaries
 - salary ceiling (the maximum salary for the grade)

Senior Salaries

- Local authorities must place a link on their website to the following data or must place the data itself on its website:
- the number of employees whose remuneration in that year was at least £50,000 in brackets of £5,000
- details of remuneration and job title of certain senior employees whose salary is at least £50,000
- employees whose salaries are £150,000 or more must also be identified by name.
- a list of responsibilities (for example, the services and functions they are responsible for, budget held and number of staff) and details of bonuses and 'benefits in kind',

Pay Multiple

- Publish the pay multiple on their website defined as the ratio between the highest paid salary and the median salary of the whole of the authority's workforce. The measure must:
- cover all elements of remuneration that can be valued (eg. All taxable earnings for the given year, including base salary, variable pay, bonuses, allowances and the cash value of any benefits-in-kind) use the median

earnings figure as the denominator, which should be that of all employees of the local authority on a fixed date each year, coinciding with reporting at the end of the financial year

- exclude changes in pension benefits, which due to their variety and complexity cannot be accurately included in a pay multiple disclosure.

Trade Union Facility Time

YPO will publish the following information:

- total number (absolute number and full time equivalent) of staff who are union representatives (including general, learning and health and safety representatives)
- total number (absolute number and full time equivalent) of union representatives who devote at least 50 per cent of their time to union duties
- names of all trade unions represented in the local authority
- a basic estimate of spending on unions as a percentage of the total pay bill (calculated as the number of full time equivalent days spent on union activities multiplied by the average salary divided by the total pay bill).

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YPO Senior Management Pay Data (based on data as at 10th September 2020)

<u>Name</u>	<u>Job Title</u>	<u>FTE</u>	<u>Salary</u>
Simon Hill	Managing Director	1.0	£132,168
Paul Smith	Executive Director / Deputy MD	1.0	£105,492
Jo Marshall	Executive Director	1.0	£95,492
Julie Wray	Executive Director	1.0	£95,492

Data on salaries above £50,000

Salary Bracket	Number of employees
£50,000 - £55,000	6
£55,001 - £60,000	0
£60,001 - £65,000	0
£65,001 - £70,000	4
£70,001 - £75,000	0
£75,001 - £80,000	3

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Local Government Transparency Code 2014

The following information is information concerning employment that must be published in line with the revised code. All information is accurate to 30th November 2016

Organisation Chart (top three levels of the organisation)

YPO Board of Directors

Managing Director - the most senior officer at YPO is the Managing Director who working closely with the management committee and lead authority provides provide leadership, strategic direction and operational management to ensure the delivery of all services. The MD also has responsibility for the finance function.

Executive Director / Deputy MD – this role has responsibility for procurement (supplies and services), contracts, Finance, IT and Programme Management as well as a number of additional duties in deputising for the MD

Executive Director - this role has responsibility for, Sales, Marketing, Catalogue production, CPD, Customer Engagement, Quality Assurance and the Trading Team

Executive Director – this role has responsibility for HR, Business Support, Health and Safety, Facilities Management, Logistics, and Transport

The Board share responsibility for managing all YPO employees and meet formally on a monthly basis. The Board is chaired by the Managing Director. Reports requiring further scrutiny or decisions outside of the delegated responsibilities are referred as appropriate to the management committee or a relevant sub-committee.

YPO Senior Leadership Team These are all permanent posts. Further details in relation to services and functions, budgets and detailed salary information has not been included as this is deemed to be commercially sensitive information.

Head of Logistics

Head of Public Sector

Head of Education

Head of Marketing

Head of Human Resources

Head of Finance

Head of Business Change and IT

Contact details

Role	Current role holder	e-mail address
Managing Director	Simon Hill	simon.hill@ypo.co.uk
Executive Director	Paul Smith	paul.smith@ypo.co.uk
Executive Director	Jo Marshall	jo.marshall@ypo.co.uk
Executive Director	Julie Wray	julie.wray@ypo.co.uk
Head of Logistics	Adrian Field	adrian.field@ypo.co.uk
Head of Public Sector	Gavin Rimmington	gavin.rimmington@ypo.co.uk
Head of Education	Martin Armytage	martin.armytage@ypo.co.uk
Head of Marketing	Rachel Stothard	rachel.stothard@ypo.co.uk
Head of Finance	Matt Hirst	matthew.hirst@ypo.co.uk
Head of Business Change and IT	Vacant	
Head of Human Resources	Jo Freeman	Jo.freeman@ypo.co.uk

Senior Salaries – please see the attached link to senior management pay data

Additional Benefits**Pension**

The Local Government Pension Scheme (LGPS) covers Council employees and some councillors. The LGPS is a contributory scheme, this means that the employee contributes to the scheme from his or her own salary. Employees contribute between 5.5% - 12.5% of their salaries.

Employers' contributions to the LGPS vary depending upon how much is needed to ensure benefits under the Scheme are properly funded, and are set independently. The rules governing the pension scheme are contained in regulations made by Parliament.

Further information about the scheme can be found on: www.lgps.org.uk

Expenses – What are Senior Officers entitled to?

The Board are expected to work such hours as are necessary to ensure the job gets done. This routinely involves evening and sometimes weekend work as well as a standard Monday to Friday business week.

No extra payments are made for such extended hours.

Senior officers in line with all employees are able to claim for a restricted amount of legitimate business expenses, including business travel in line with YPO's travel and subsistence policy.

Pay Multiple – this is included in the Statement of Pay Policy 2021 which was approved at Management Committee on the 27th November 2020.

Trade Union Facility Time

The only Union recognised by YPO for collective consultation is UNISON. There are 9 elected Union representatives with the following hours allocated for Union duties

Branch Chair, 7 hours per week

Branch secretary, 18 hours per week

Health and Safety rep 4 days per year plus 2 hours a month for meetings

4 workplace and safety reps 2 hours per month for meetings.

Additional hours may be required for ad hoc meetings, support in conduct issues etc.

1450 hours are currently allocated for a 12 month period which is the equivalent of 0.75 FTE

In the 12 months to the 10th September 2020 1495 hours were spent on Union duties, the equivalent of 0.8 FTE

Currently the branch secretary is also the Health and Safety rep which equates to 50% of his available working time.

A basic estimate of spending on Unions as a percentage of the total pay bill (calculated as the number of full time equivalent days spent on union activities multiplied by the average salary divided by the total pay bill) is £22,125 or 0.0015% of the total pay bill.

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	<p style="text-align: center;">YPO</p> <p style="text-align: center;">MANAGEMENT COMMITTEE</p> <p style="text-align: center;">TO BE HELD ON</p> <p style="text-align: center;">27TH NOVEMBER 2020</p>
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TITLE: INDEPENDENT DIRECTOR ROLE

REPORT OF: EXECUTIVE DIRECTOR

1. PURPOSE OF REPORT

- 1.1 To advise members formally of the outcome of the Independent Director recruitment.

2. BACKGROUND

- 2.1 At the management committee on the 20th March 2020 the committee agreed to extend the contract for the incumbent Independent Director (Rob McWilliam) for a further 12 month period (to the end of September 2021) and to recruit a second Independent Director for an initial two year tenure.
- 2.2 The initial requirement for a second role was to provide additional support and governance to the proposed Findel Acquisition, however the committee agreed the role with a one year overlap with Rob McWilliam would be valuable regardless of the success of the acquisition.
- 2.3 A sub committee of the Chair (Cllr Les Shaw), Vice Chair (Cllr Fred Walker), Chair of Audit & Scrutiny (Cllr David Warburton) and Councillor Jackie Whiteley of Bradford were convened to conduct the process and confirm an appointment.
- 2.4 The sub-committee agreed to engage Nick Cole at Veredus to manage the recruitment process as we had worked with him previously. Through open advertising and a targeted search over 40 applications were received and a shortlist of 5 people were selected for interview.
- 2.5 The selection process took place on the 3rd September 2020 and the committee supported the application from Jon Towler.
- 2.6 The agenda for the meeting and the subsequent recruitment resolution are attached.

SERVICE DIRECTOR: JULIE WRAY, EXECUTIVE DIRECTOR

YPO

41 Industrial Park

Wakefield

WF2 0XE

Email Address: julie.wray@ypo.co.uk

APPENDICIES:

Appendix 1 – Agenda for Independent Director recruitment panel

Appendix 2 – Recruitment Resolution

APPOINTMENTS PANEL

Thursday 3rd September 2020

AGENDA

Members of the Appointments Panel

Councillors, Walker, Warburton and Whiteley

- 1) Apologies for Absence.
- 2) Members' Declarations of Interest.
Members are reminded of the requirement to make an appropriate verbal Declaration at the meeting on any item(s) on this agenda in which they have an interest. Having done so, Members are asked to complete a form detailing the Declaration, which will be available from the Officer at the meeting.
- 3) Exclusion of the Public - Exempt Information.
In relation to reports containing exempt information to consider and, if approved, pass the following resolution:-

“That the public and press be excluded from the meeting during consideration of agenda item 4 on the grounds that it is likely to involve the disclosure of exempt information as described in Part 1 of Schedule 12A to the Local Government Act 1972, as amended”.

IN PRIVATE

- 4) Interviews for the post of Independent Director.

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APPOINTMENTS PANEL

Thursday 3rd September 2020

AGENDA

Present: The Chair – Councillor F Walker
 Councillors, J Whiteley, D Warburton

1) Members' Declarations of Interest.

No Declarations of interest were made

2) Exclusion of the Public - Exempt Information.

Resolved - “That the public and press be excluded from the meeting during consideration of agenda item 3 on the grounds that it is likely to involve the disclosure of exempt information as described in Part 1 of Schedule 12A to the Local Government Act 1972, as amended”.

IN PRIVATE

3) Interviews for the post of Independent Director.

Interviews were held for the four candidates who had been shortlisted for the post of Independent Director

Resolved – That Jon Towler be appointed Independent Director

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of Part 1 of Schedule 12A of the Local Government Act 1972.

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