

AUDIT COMMITTEE

- Date and Time :-** Tuesday 22 June 2021 at 2.00 p.m.
- Venue:-** Rotherham Town Hall, Moorgate Street,
Rotherham. S60 2TH
- Membership:-** Councillor Baker-Rogers (Chair); Councillors Barley,
Hoddinott (Vice-Chair), Wilson and Wyatt
- Mr. J. Barber, Independent Member**

The business which will be discussed are described on the agenda below and there are reports attached which give more details.

Rotherham Council advocates openness and transparency as part of its democratic processes. Anyone wishing to record (film or audio) the public parts of the meeting should inform the Chair or Governance Advisor of their intentions prior to the meeting.

AGENDA

1. Apologies for Absence

To receive the apologies of any Member who is unable to attend the meeting.

2. Minutes of the previous meeting held on 23rd March, 2021 (Pages 5 - 15)

To consider and approve the minutes of the previous meeting held on 23rd March, 2021, as a true and correct record of the proceedings.

3. Declarations of Interest

To receive declarations of interest from Members in respect of items listed on the agenda.

4. Questions from Members of the Public or the Press

To receive questions relating to items of business on the agenda from members of the public or press who are present at the meeting.

5. Exclusion of the Press and Public

Agenda Item 8 (Internal Audit Update Report) has an exempt appendix and Agenda Item 12 (Children and Young People's Services Risk Register) and Agenda Item 13 (Risk Management Annual Summary) are also exempt items. Therefore, if necessary when considering those items, the Chair will move the following resolution:-

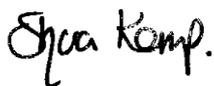
That under Section 100(A) 4 of the Local Government Act 1972, the public be excluded from the meeting for the following item of business on the grounds that it involves the likely disclosure of exempt information as defined in paragraph 3 of Part 1 of Schedule 12(A) of such Act indicated, as now amended by the Local Government (Access to Information) (Variation) Order 2006.

6. **External Audit Progress Report (Pages 16 - 33)**
7. **Update Report on the Use of Surveillance and Acquisition of Community Data Powers (Pages 34 - 106)**
8. **Internal Audit Progress Report 1st March-31st May 2021 (Pages 107 - 125)**
9. **Audit Committee Forward Plan (Pages 126 - 134)**
10. **Items for Referral for Scrutiny**

To consider the referral of matters for consideration by the Overview and Scrutiny Management Board.
11. **Exclusion of the Press and Public**
12. **Children and Young People's Services Risk Register (Pages 135 - 144)**
13. **Risk Management Annual Summary 2020-2021 (Pages 145 - 154)**
14. **Urgent Business**

To consider any item which the Chair is of the opinion should be considered as a matter of urgency.
15. **Date and time of next meeting**

The next meeting of the Audit Committee will be held on Thursday, 29th July, 2021, commencing at 2.00 p.m. in Rotherham Town Hall.



SHARON KEMP, **Chief Executive.**

KEEP SAFE WHILE VISITING RIVERSIDE HOUSE AND THE TOWN HALL



HOUSE KEEPING TIPS

- Meeting rooms and the Council Chamber will be sanitised before and after every meeting.
- Follow the one-way systems in place.
- Only one person (and their carer) should use a lift at a time.
- Get tested regularly, either at home or by booking a test at Riverside Lateral Flow Test Site.
- If you have any symptoms of COVID-19, stay at home and order a test.

Further information about COVID-19 can be found at www.rotherham.gov.uk/coronavirus

www.rotherham.gov.uk/coronavirus

AUDIT COMMITTEE
23rd March, 2021

Present:- Councillor Wyatt (in the Chair), The Mayor (Councillor Jenny Andrews); Councillors Cowles, Vjestica and Walsh together with Mr. J. Barber (Independent Person).

Messrs. G. Mills and T. De Zoysa (Grant Thornton) were also in attendance.

150. DECLARATIONS OF INTEREST

There were no Declarations of Interest made at the meeting.

151. QUESTIONS FROM MEMBERS OF THE PUBLIC OR THE PRESS

There were no members of the press or public present at the meeting.

152. MINUTES OF THE PREVIOUS MEETING HELD ON 19TH JANUARY, 2021

Consideration was given to the minutes of the previous meeting of the Audit Committee held on 19th January, 2021.

Resolved:- That the minutes of the previous meeting of the Audit Committee be approved as a correct record of proceedings.

153. EXTERNAL ASSESSMENT OF INTERNAL AUDIT AGAINST THE PUBLIC SECTOR INTERNAL AUDIT STANDARDS.

The Chair welcomed Lisa Hinchliffe, Head of Internal Audit, Calderdale Metropolitan Borough Council to the meeting who, together with David Webster, Head of Internal Audit, presented the external assessment of Internal Audit against the Public Sector Internal Audit Standards (PSIAS).

All Local Government Internal Audit departments must comply with the PSIAS which included the need for an annual self-assessment to confirm compliance, with an external assessment at least every 5 years. An external assessment agreed by the Audit Committee had had to be postponed due to the Covid-19 pandemic, however, it was completed in late 2020.

The external assessment was completed by Lisa who had found the department to Generally Conform to the standards, the highest level rating that could be achieved. This meant that the Internal Audit activity had a Charter, policies and processes and judged to be in conformance with the standards. There were some individual areas where further improvements could be made and would become action points in the Quality Assurance and Improvement Programme for 2021/22. The full report was attached as Appendix 1 to the report submitted.

The Chair thanked Lisa for her work on the external assessment.

Resolved:- That the result of the external assessment against the PSIAS be noted.

154. INTERNAL AUDIT QUALITY ASSURANCE AND IMPROVEMENT PROGRAMME (QAIP)

Consideration was given to a report presented by David Webster, Head of Internal Audit, which detailed how Internal Audit was a major source of assurance to the Council on the framework of control, risk management and governance. It was, therefore, important that it operated in conformance with Public Sector Internal Audit Standards.

The current position against the 2020 Improvement Action Plan was set out in Appendix A of the report submitted. Many actions had been completed during the year, but implementation of the plan had been affected by Covid-19 and audit resources being used in other areas. Those actions not completed related to the use of Computer Aided Audit Techniques and did not affect the standard of work carried out by the team.

An updated QAIP has been produced using the results of the external assessment and the resultant actions see (Minute No. 153). Although General Conformance had been achieved, suggestions had been made where appropriate to drive further improvements. Implementation of the actions would be progressed throughout the year.

Discussion ensued with the following issues raised/clarified:-

- The impact of Covid-19 could not be underestimated on the work planned for 2020/21. This had been rolled forward into 2021/22
- Ongoing actions to ensure the quality of work had continued during the year

Resolved:- The production and ongoing implementation of the QAIP based on the internal self-assessment be noted.

155. PROCUREMENT UPDATE

In accordance with Minute No. 131(3) of 24th November, 2020, Karen Middlebrook, Head of Procurement, presented an update on procurement in particular some of the more recent changes to processes and procedures implemented by the Corporate Procurement Team to improve governance and transparency in relation to the awarding of contracts.

The report included:-

- Exemptions from Financial and Procurement Procedure Rules
- Procurement Business Case and Tender Evaluation Reports
- Contracts Register
- Category Plans/Forward Plans

Discussion ensued with the following issues raised/clarified:-

- It was stated throughout all the documents that any declarations of interest should be made at the outset before any possible awarding of contracts
- Trends in purchasing were observed with the aim of establishing the correct process instead of regular one-off spending for the same item
- Regular reporting to the Strategic Leadership Team on certain aspects of procurement as it developed to ensure the momentum of change was retained and that there was a wider understanding across the Council

Resolved:- (1) That the report be noted.

(2) That a procurement update be submitted to the Committee on an annual basis.

156. DEDICATED SCHOOLS GRANT - CENTRAL RESERVE

Consideration was given to a report presented by Neil Hardwick, Head of Finance CYPS, outlining the current and projected overspend on the Dedicated Schools Grant (DSG) and the recovery plans in place to enable Rotherham to operate within its annual allocation and reduce the deficit over future years. It also outlined the national picture on the High Needs Block as part of the overall Dedicated Schools Grant and the additional funding going into education.

Rotherham had been a relatively low funded authority and had seen significant pressures on the High Needs Block for many years and even though the High Needs Budget (HNB) allocation had increased year on year, partly due to Rotherham's low funding baseline compared to neighbouring boroughs and nationally, the budget uplifts had not been sufficient to match the acceleration in demand and increased cost of provision.

Rotherham had seen year on year deficits due to the growing pressure on HNB culminating in a total deficit of £20.4M and an overall DSG deficit of £19.9M after taking account of DSG balances across the various blocks e.g. Early Years. The projected overspend was as a result of a number of factors including an overall increase in Education Health and Care Plans (EHCP) as well as an increase in the number of young people aged 16 to 25 with an EHCP who were now the responsibility of the local authority to fund, an increase in the number of children accessing higher cost provision and an increase in the number of pupils in Alternative Provisions (Pupil Referral Units).

The DfE had recently acknowledged the need to review the national funding formula for allocations of High Needs Funding to local authorities by launching a consultation on 10th February 2021. It proposed changes to the historical spend element for 2022/23 as well as looking at other funding factors in future years.

The report detailed how local authorities had the ability to transfer monies (0.5%) from the Schools Block to the High Needs Block and how the Authority had taken up this opportunity and successfully submitted disapplication requests to the Secretary of State. However, despite the transfer of funding, there was still a projected overspend of £1.9M in the High Needs Block for 2020/21 and estimated overall DSG deficit of £22.1M.

To monitor the DSG central reserve, the Education and Skills Funding Agency (ESFA) launched the DSG Management Plan Template on 16th September, 2020, to replace last year's DfE DSG Deficit Recovery Plan.

The template has been completed by Rotherham to support its recovery plan and submitted to the Schools Forum for approval and to support the 2021/22 School Block consultations.

Clarification was provided on the following points:-

- The DfE was investing £14Bn from 2021-22 and 2022-23 in the Schools Block and the High Needs Block. Rotherham would be receiving an additional £5.5M for Schools and £5.3M for the High Needs Block for 2021/22. The specific allocations for 2022/23 was not known as yet
- In the past Rotherham had had an in year deficit of circa £5M; this year the expected deficit was £2.2M - £1.9M on the High Needs Block and would normally expect Early Years to balance. However, due to Covid-19 and the protection of Early Years settings, in certain circumstances, the Authority has had to double fund where protecting Early Years setting on last year census' rates and some young children had had to go elsewhere and those places having to be funded as well
- In recognition of the national issue in terms of DSG deficits, the Government had introduced regulations during 2020 specifying the deficit must be ringfenced to School resources and must not seek to fund it from General Fund resources

- Most local authorities were taking the same actions as Rotherham i.e. looking at resource centres linked to mainstream schools. Social Emotional and Mental Health (SEMH) was the key issue across most authorities. Rotherham had not had a SEMH special school which meant that the young had been supported in the Pupil Referral Units or, in certain instances, it had led to high cost expensive independent sector placements
- Rotherham had had a high number of out of authority placements which were very costly and received a contribution from the DSG, therefore, had a significant impact on the High Needs Block
- The SEND Sufficiency Phase 2 had started to embed. Most provisions had not opened until September 2020 and would fill as the year progressed. Year on year there would be more effective and value for money placements
- There were financial projections going forward, however, it was difficult to estimate the number of EHCPs and demand on the High Needs Block. Assumptions had been made in terms of year on year growth and the recovery plan and expecting to move to balanced position next year

Gareth Mills, Grant Thornton, stated that regular meetings were held with Neil and Finance representatives to monitor the position of the DSG deficit and the actions the Council had taken. Additional guidance had been issued by NAO last year for auditors in terms of how they should assess and conclude on significant DSG deficits. One of the key areas of the guidance was evidence that the Audit Committee and Members were being appropriately informed of the Council's actions and arrangements in place to deal with DSG. The report submitted and attendance by the officer fulfilled that criteria from an external auditor's point of view.

Resolved:- (1) That the actions being taken to manage the Dedicated School Grant deficit in Rotherham be noted.

(2) That the additional funding allocated in the Government Spending Review and the outstanding Department for Education (DfE) consultation on Special Education Needs and Disabilities (SEND) and Alternative Provision (AP) funding be noted.

(3) That an annual update on the Dedicated Schools Grant be submitted to the Audit Committee.

157. CLOSURE OF THE ACCOUNTS 2020/21

Consideration was given to a report presented by Rob Mahon, Head of Corporate Finance, on the closure of the accounts 2020/21.

The Council had successfully met the 2018/19 timeframes in closing its accounts after the decision to bring forward the timetable for the publication of local authorities' financial statements. However, due to the unprecedented circumstances, last year's closure of accounts deadlines had been extended for 2019/20.

It should also be noted that the volume of audit review, challenge and testing that the external auditors now had to carry out also placed additional strain on the Council's resources. This additional strain would be further exacerbated by the continuing challenge that the Covid-19 pandemic placed on the resources of the Council's Finance function. However, the timescales for the publication of the financial statements had now been extended for the next 2 years. The Accounts and Audit (amendment) Regulations 2021 (SI no 2021/263) would come into force on 31st March 2021 and would revise the statutory deadline for publishing the unaudited financial statements to 31st July, followed by the statutory deadline for publishing the audited financial statements by 30th September.

Under the Accounts and Audit Regulations 2015, local electors could only exercise their rights of inspection and to question the auditor or make formal objections for a single period of 30 working days commencing the day after the unaudited accounts had been published. In order for the inspection period to commence, the Annual Governance Statement and Narrative Report (introduced by the Accounts and Audit Regulations 2015) would need to be published alongside the Council's unaudited financial statements on the Council's website. The timetable for preparing the Annual Governance Statement and Narrative Report was, therefore, being co-ordinated with the publication of the draft unaudited Statement of Accounts to meet this requirement.

The report also set out changes to the Local Authority Accounting Framework:-

- Delaying of the implementation of IFRS16 for a further year. This disclosure, which would see the removal of operational leases, with lessees expected to recognise all leases on their balance sheet as a right of use asset and a liability to make the lease payments, would now be reflected in the accounts for 2021/22
- Schools converting to Academy. A further 8 primary schools were expected to convert during 2020/21. The impact on the Council's balance sheet and income and expenditure had yet to be determined but was likely to be material

- Covid-19 grants. The Council had received a high number of high value Government grants throughout the financial year in recognition of the financial consequences of the pandemic. The accounting treatment of the grants would vary depending on their purpose, however, a number would need to be flagged as exceptional items due to their value otherwise distorting the understanding of the accounts.

The external auditor, Grant Thornton, had issued their own opinion on how Covid-19 grants should be treated within the Council's accounts. This would be reviewed and agreement reached on the way forward.

The Council's Statement of Accounting Policies (Appendix B) were reviewed and updated where necessary.

Clarification was provided on the following issues:-

- A number of the Covid-19 grants were reported through the Council's financial monitoring reports i.e. emergency funding the Council received to support its general Covid-19 related impact costs, sale, fees and charges grant, a number of Public Health grants where providing grants through Council to Public Health providers and care providers and a number of business grants and test and trace grants
- Covid-19 update report submitted to Cabinet bi-monthly
- The Narrative report would identify the quantum of Covid grants

Resolved:- (1) That the key accounting issues and main changes to the accounts in 2020/21, as listed in Appendix A submitted, be noted.

(2) That consideration be given to inclusion of a statement in the Narrative Report with regard to Covid-19 grants in order to provide a full picture setting out the scale and value in total.

158. CLOSURE OF THE ACCOUNTS 2020/21 - TIMETABLE

Consideration was given to a report presented by Rob Mahon, Head of Corporate Finance, setting out the timetable for the production of the financial statements which had to be approved by the Audit Committee by 30th September, 2021, based on the revised regulations to be implemented for 2 years.

The amended regulations required:-

- Publication of unaudited accounts by 31st July, 2021
- Public inspection of draft accounts – 1st-10th August, 2021
- Unaudited accounts submitted to Audit Committee along with Narrative Report and Annual Government Statement – date to be confirmed

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- External audit of accounts – August and September, 2021
- Audited accounts submitted to Audit Committee together with Narrative Report and Annual Government Statement – 28th September, 2021
- Publication of audited accounts – 30th September, 2021

Gareth Mills, Grant Thornton, informed the Committee that a guarantee could not be provided that Rotherham's audit would be concluded by the end of September. This was due to the significant overrun across the country on the 2020 audits which in turn had pushed back Housing Benefit and then 2021 audit planning for the NHS and local government.

This was a similar situation for all external audit companies nationally and the reason why there had been a push back quite heavily on the suggested 30th September audit deadline for local authorities this year.

The NHS audits would be completed first due to their end of June deadline. This was the same message being conveyed to other authorities that Grant Thornton was the external auditor for and not just Rotherham.

It would be extremely challenging to conclude the audit within the 2 months window stated but hoped to provide an update to the next Committee meeting.

The Strategic Director, Finance and Customer Services, reported that close work would continue with Grant Thornton. However, if the audit was delayed it would coincide with the Council's budget setting period and would present resource challenges for the Authority. However, close work would continue with the external auditor.

Resolved:- That the timetable for the production of the Council's financial statements be noted.

159. GRANT THORNTON UPDATE

Gareth Mill, Grant Thornton, gave the following verbal update:-

- Continued regular engagement with the Strategic Director, Finance and Customer Services, and the Chief Executive
- Further to Minute No.158, the delay was also due to the National Regulator (Financial Reporting Council) review of Grant Thornton's audit file which was taking up considerable time for the external auditor resources. There was an increased in expectations of the audit documentation and audit quality from the Regulator

- The FRC reviewed a sample of audit files of audit firms who carried out audit work of local authorities. In the middle of January Grant Thornton was informed that Rotherham had been selected for review and had commenced in February. It was expected to continue until the middle of May. It was a very detailed assessment at the end of which there would be a report and grading
- Attempts were being made to increase the number of public sector auditors within Grant Thornton to CIPFA trainee level but it took time to develop into experienced auditors. In the short term the resource position remained a problem

Resolved:- That the update noted.

160. INTERNAL AUDIT PROGRESS REPORT 1ST JANUARY-28TH FEBRUARY, 2021

Consideration was given to a report presented by David Webster, Head of Internal Audit, which provided a summary of Internal Audit work completed during 1st January to 28th February, 2021, and the key issues that had arisen therefrom. The current position of the plan was outlined in Appendix A to the report. The plan had to remain flexible and consultation would be ongoing throughout the rest of 2020/21 as the Covid-19 situation changed, with detailed scopes and timing agreed on an ongoing basis. The changes made to the Plan are set out in Appendix B to the report.

Three audits had been finalised since the last Committee meeting including 2 with Substantial Assurance and one Reasonable Assurance. Audit opinions and a brief summary of all audit work concluded since the last meeting was set out in Appendix C to the report.

Internal Audit's performance against a number of indicators was summarised in Appendix D. Target performance was not achieved for productive time. This was affected by the need to work from home and the time spent on Business Support Grants. No client satisfaction surveys had been received during the period in question.

Appendix E showed the number of outstanding recommendations that have passed their original due date, age rated. The number of aged outstanding actions had decreased to 26 from 39. Provided that the new realistic dates were achieved and new actions were completed on time, this will reduce over the next 6 months.

Resolved:-

- (1) That the Internal Audit work undertaken between 1st January and 28th February, 2021, and the key issues arising be noted.

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(2) That the information submitted regarding the performance of Internal Audit and the actions being taken by management in respect of the outstanding actions be noted.

161. INTERNAL AUDIT ANNUAL PLAN 2021/22

Consideration was given to the Internal Audit Plan for 2021/22 presented by David Webster, Head of Internal Audit. The report explained Internal Audit's approach to the development of the plan, as well as detailing the specific activities Internal Audit planned to review during the year. It reflected a comprehensive risk assessment process including discussions with Strategic Directors and Assistant Directors to obtain their views of key risks and areas for audit coverage as well as a contingency to allow for the impact of Covid-19. It would need to remain flexible to respond to future developments.

Resolved:- That the Internal Audit Plan for 2021/22 be approved.

162. AUDIT COMMITTEE FORWARD PLAN

Consideration was given to the proposed forward work plan for the Audit Committee covering the period June, 2021 to March, 2022.

Gareth Mills, Grant Thornton, commented that the forward plan stated that the annual audit letter would be submitted to the September meeting and final audited accounts in November, but as stated earlier in the meeting, there may be a delay.

It was noted that once discussions had taken place with Grant Thornton and assurances with regard to the dates, they would be reflected in the Forward Plan and as to whether any amended/additional Committee dates were required.

Resolved:- That the Audit Committee forward plan, now submitted, be supported with the comments above taken into account.

163. ITEMS FOR REFERRAL FOR SCRUTINY

There were no items for referral to Scrutiny.

164. EXCLUSION OF THE PRESS AND PUBLIC

Resolved:- That under Section 100(A) 4 of the Local Government Act 1972, the public be excluded from the meeting for the following item of business on the grounds that it involves the likely disclosure of exempt information as defined in Paragraph 3 of Part 1 of Schedule 12(A) of such Act indicated, as now amended by the Local Government (Access to Information) (Variation) Order 2006 (information relates to finance and business affairs).

165. FINANCE AND CUSTOMER SERVICES RISK REGISTER

Judith Badger, Strategic Director Finance and Customer Services, presented a report providing details of the Risk Register and risk management activity within the Finance and Customer Services Directorate.

The Committee sought reassurance on the Risk Register and risk management activity in particular highlighting:-

- How the Register was maintained/monitored and at what frequency
- Involvement of the Cabinet Member
- How risks were included on and removed from the Register
- Anti-fraud activity in the Directorate

Discussion ensued with the following issues raised/clarified:-

- There were 10 items on the risk register one of which was also included on the Corporate Risk Register
- Only one risk was rated “red”, 6 “Amber” and 3 “Green”
- IT infrastructure and generalised cyber threat

Resolved:- That the progress and current position in relation to risk management activity in the Finance and Customer Services Directorate, as detailed in the report now submitted, be noted.

166. 2020/21 MUNICIPAL YEAR

As it was the last meeting of the 2020/21 Municipal Year the Chair thanked Members of the Audit Committee and officers for their work and commitment during the last year.

167. DATE AND TIME OF FUTURE MEETINGS

Resolved:- That meetings of the Audit Committee for the 2021/22 Municipal Year be held as follows:-

Tuesday, 22nd June, 2021
29th July
28th September
30th November
11th January, 2022
15th March all commencing at 2.00 p.m.

Rotherham Metropolitan Borough Council Audit Progress Report and Sector Update

Year ending 31 March 2021

4 June 2021



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The contents of this report relate only to the matters which have come to our attention, which we believe need to be reported to you as part of our audit planning process. It is not a comprehensive record of all the relevant matters, which may be subject to change, and in particular we cannot be held responsible to you for reporting all of the risks which may affect the Authority or all weaknesses in your internal controls. This report has been prepared solely for your benefit and should not be quoted in whole or in part without our prior written consent. We do not accept any responsibility for any loss occasioned to any third party acting, or refraining from acting on the basis of the content of this report, as this report was not prepared for, nor intended for, any other purpose.

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Introduction

Your key Grant Thornton team members are:

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This paper provides the Audit Committee with a report on progress in delivering our responsibilities as your external auditors.

The paper also includes:

- a summary of emerging national issues and developments that may be relevant to you as a local authority; and
- includes a number of challenge questions in respect of these emerging issues which the Committee may wish to consider (these are a tool to use, if helpful, rather than formal questions requiring responses for audit purposes)

Members of the Audit Committee can find further useful material on our website, where we have a section dedicated to our work in the public sector. Here you can download copies of our publications www.grantthornton.co.uk ..

If you would like further information on any items in this briefing, or would like to register with Grant Thornton to receive regular email updates on issues that are of interest to you, please contact either Gareth or Thilina.

Progress as at 4 June 2021

Financial Statements Audit

We have commenced our planning work for the 2020-21 audit during March 2021, and expect to complete our planning and interim audit work in July. We expect to begin our work on your draft financial statements during late July / early August.

Our interim fieldwork includes:

- Updated review of the Authority's control environment
- Updated understanding of financial systems
- Review of Internal Audit reports on core financial systems
- Understanding how the Authority makes material estimates for the financial statements
- Early work on emerging accounting issues

Once we have completed our planning work, we will issue a detailed Audit Plan, setting out our proposed approach to the audit of the Authority's 2020-21 financial statements. We expect to present our Audit Plan to the Committee on 29 July.

We will report our work in the Audit Findings (ISA260) Report and aim to give our opinion on the Statement of Accounts by 30 November 2021. The context to this timing is set out in more detail on page 6.

Value for Money

The new Code of Audit Practice (the "Code") came into force on 1 April 2020 for audit years 2020-21 and onwards. The most significant change under the new Code is the introduction of an Auditor's Annual Report, containing a commentary on arrangements to secure value for money and any associated recommendations, if required.

The new approach is more complex, more involved and will make more impact. Before beginning our work, we will discuss with you the timing and resourcing.

As a result of the ongoing pandemic, and the impact it has had on both preparers and auditors of accounts to complete their work as quickly as would normally be expected, the National Audit Office has updated its guidance to auditors to allow us to postpone completion of our work on arrangements to secure value for money and focus our resources firstly on the delivery of our opinions on the financial statements.

The NAO has 'decoupled' the VFM arrangements review from the audit opinion on the financial statements. With the deadline for the VFM work now given as three months after the date of the auditor's opinion on the financial statements.

Please see page 8 for further details.

Audit Fees: proposed audit fee for 2020-21

Other areas

Certification of claims and returns

We certify the Authority's annual Housing Benefit Subsidy claim in accordance with procedures agreed with the Department for Work and Pensions (DWP). The certification work for the 2019-20 claim was completed by the revised deadline of 31 March 2021.

The certification work for the 2020-21 claim has not yet begun and is expected to take place in December and January, with an expected completion date of 31 January 2022.

Meetings

We continue to meet on a regular basis with the Section 151 Officer and the Chief Executive. In addition, we have regular 'check ins' with senior members of the finance team. Our liaison meetings and discussions with finance staff help to ensure a regular dialogue regarding emerging developments and to ensure the audit process is smooth and effective. Our next meeting with the Chief Executive is scheduled for August.

Events

We provide a range of workshops, along with network events and publications to support the Authority. Your officers attended our Financial Reporting Workshop in February, which helped to ensure that members of your Finance Team were up to date with the latest financial reporting requirements for local authority accounts.

Further details of the publications that may be of interest to the Authority are set out in our Sector Update section of this report.

During 2017, PSAA awarded contracts for audit for a five year period beginning on 1 April 2018. 2020-21 is the third year of that contract. Since that time, there have been a number of developments within the accounting and audit profession. Across all sectors and firms, the Financial Reporting Council (FRC) has set out its expectation of improved financial reporting from organisations and the need for auditors to demonstrate increased scepticism and challenge and to undertake additional and more robust testing.

Our work in the Local Government sector in both 2018-19 and 2019-20 included additional audit work, particularly in respect of property, plant and equipment valuations and pensions liability. There is also an increase in the complexity of local government financial transactions and financial reporting. This combined with the FRC requirement that all Local Government audits are graded at or above the "few improvements needed" (2A) rating means that additional audit work is required.

As referred to on page 8, the 2020-21 Code introduces a revised approach to our VFM work. This requires auditors to produce a commentary on arrangements across all of the key criteria, rather than the previous 'reporting by exception' approach. Auditors now have to make far more sophisticated judgements on performance, as well as issue key recommendations if any significant weaknesses in arrangements are identified during the audit. We will be working with the NAO and other audit firms to discuss and share learning in respect of common issues arising across the sector.

The new approach will be more challenging for audited bodies, involving discussions at a wider and more strategic level. Both the reporting, and the planning and risk assessment which underpins it, will require more audit time, delivered through a richer skill mix than in previous years. Our estimate is that for your audit, this will result in an increased fee. This is in line with increases we are proposing at all our metropolitan council audits.

Additionally, across all sectors and firms, the FRC has set out its expectation of improved financial reporting from organisations and the need for auditors to demonstrate increased scepticism and challenge and to undertake additional and more robust testing, as noted in the number of revised ISA's. The FRC's inspection of our 2019-20 audit file is currently nearing completion.

The ongoing impact of the additional work required on significant risk areas of the audit (eg PPE and Pensions), together with the new VFM Code and the requirements of the revised ISAs, result in a proposed audit fee for 2020-21 of £183,938 (2019-20 £148,438). Whilst we appreciate this is a significant increase on the PSAA scale fee of £108,438, it reflects the very different environment auditors are now working in compared to when the audit tender was bid for back in 2017.

It should also be noted that both the Redmond Review and MHCLG also recognised the need to increase audit fees and, in this context, MHCLG made £15m available to local authorities to support the expected uplift in fees in 2020-21. As a firm we have 40% of the local authority market and our proposed increases across the sector equate to 40% of the funding made available to local authorities to cover the uplift in fees.

We have discussed this with the Section 151 Officer. Further details on our 2020-21 audit fee will be included in the Audit Plan in July.

As a firm, we are absolutely committed to meeting the expectations of the FRC with regard to audit quality and local government financial reporting.

Audit Deliverables (indicative)

2020-21 Deliverables	Planned Date	Status
<p>Audit Plan</p> <p>We are required to issue a detailed Audit Plan to the Audit Committee setting out our proposed approach in order to give an opinion on the Authority's 2020-21 financial statements and the Auditor's Annual Report on the Authority's Value for Money arrangements.</p>	July 2021	Not yet due
<p>Interim Audit Findings</p> <p>We will report to you the findings from our interim audit and our initial value for money risk assessment within our Progress Report.</p>	September 2021	Not yet due
<p>Audit Findings (ISA260) Report (the key findings from our accounts audit)</p> <p>The Audit Findings Report is targeted to be reported to the November Audit Committee.</p>	November 2021*	Not yet due
<p>Auditors Report – issuing our opinion to sign off your 2020-21 accounts</p> <p>This is the projected date for our opinion on your financial statements.</p>	November 2021*	Not yet due
<p>Auditor's Annual Report (the findings from our VFM arrangements review)</p> <p>This is a new report for 2020-21 in which we will communicate the key issues arising from our Value for Money work. Under the NAO guidance this needs to be issued within 3 months of the accounts opinion date.</p>	January 2022*	Not yet due

* Members of the Audit Committee will be familiar from previous discussions regarding the challenging nature of the availability of specialist public sector external audit staff, and the volume of local authority audits which continued after last year's target date of completion of 30 November 2020. This background coupled with the impact of Covid remote working and the need to prioritise our Housing Benefit delivery in the early part of 2021 and then NHS clients given their earlier audit deadline of June 2021, means that we are behind in our local authority planning and interim work compared to our normal timings and profile of delivery.

We have noted that MHCLG has set an indicative date of 30 September 2021 for audited local authority accounts (two months earlier than last year). Given the context set out above, we believe this is highly unrealistic for 2020-21 audits (but as a firm we are fully supportive of this in a 'normal' year). We would also note that the Council's finance team are also under considerable pressure at this time to deal with the production of the annual accounts alongside other commitments (the draft accounts deadline for this year is 31 July – one month earlier than last year).

Therefore, we are proposing to target completing our audit fieldwork on your accounts in October before dealing with completion tasks and targeting signing off your accounts in November. We will be happy to discuss this issue in more detail at the June Audit Committee.

I know the prospect of potentially 'missing' the deadline is not ideal and I am happy to make clear to Members at the Audit Committee that this is absolutely my call and not a reflection in any way of the Council's finance team or of the Council as a whole. Delivering a robust, high quality audit is my priority and I do not believe pushing to hit an unrealistic deadline of 30 September would support this. The indicative timetable set out above is consistent with the messages I am giving my other local authority clients and indeed my colleagues are doing so across the wider GT audit client base.

Where audits remain ongoing after the statutory date, all that is required to adhere to the Accounts and Audit Regs is a short statement on your website informing people that the audit remains ongoing and that the Council is continuing to engage with the external auditors to complete their audit. There is no naming of authorities that miss the deadline or any financial penalties arising. We can agree a form of wording in due course. As a Firm we have pushed back to MHCLG on the 30 September date for this year as not realistic, however, in a 'normal' year we are absolutely supportive of a 30 September sign off date.

Sector Update

Authorities continue to try to achieve greater efficiency in the delivery of public services, whilst facing the challenges to address rising demand, ongoing budget pressures and social inequality.

Our sector update provides you with an up to date summary of emerging national issues and developments to support you. We cover areas which may have an impact on your organisation, the wider local government sector and the public sector as a whole. Links are provided to the detailed report/briefing to allow you to delve further and find out more.

Our public sector team at Grant Thornton also undertake research on service and technical issues. We will bring you the latest research publications in this update. We also include areas of potential interest to start conversations within the organisation and with audit committee members, as well as any accounting and regulatory updates.

- [Grant Thornton Publications](#)
- [Insights from local government sector specialists](#)
- [Reports of interest](#)
- [Accounting and regulatory updates](#)

More information can be found on our dedicated public sector and local government sections on the Grant Thornton website by clicking on the logos below:

A teal rectangular button with the text "Public Sector" in white, sans-serif font, centered within the button.

Public Sector

A dark purple rectangular button with the text "Local government" in white, sans-serif font, centered within the button.

Local
government

The new approach to Value for Money

The nature of value for money work

Section 20 and 21 of the Local Audit and Accountability Act 2014 (the Act), require auditors to be satisfied that the body “has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources”. The auditor’s work on VFM arrangements is undertaken in accordance with the Code and its supporting statutory guidance. The Comptroller and Auditor General has determined through the 2020 Code and guidance that the key output from local audit work in respect of VFM arrangements is the commentary as reported in the Auditor’s Annual Report. It is therefore not a VFM arrangements ‘conclusion’ or an ‘opinion’ in the same sense as the opinion on the financial statements themselves. The Act and the Code require auditors to consider whether the body has put in place ‘proper arrangements’ for securing VFM. The arrangements that fall within the scope of ‘proper arrangements’ are set out in ‘AGN 03 Auditors’ work on VFM arrangements’, which is issued by the NAO. When reporting on these arrangements, the Code requires auditors to structure their commentary on arrangements under three specified reporting criteria:

Financial sustainability

How the body plans and manages its resources to ensure it can continue to deliver its services, including how the body:

- ensures that it identifies all the significant financial pressures that are relevant to its short and medium-term plans and builds these into them;
- plans to bridge its funding gaps and identifies achievable savings;
- plans finances to support the sustainable delivery of services in accordance with strategic and statutory priorities;

- ensures that its financial plan is consistent with other plans such as workforce, capital, investment, and other operational planning which may include working with other local public bodies as part of a wider system; and
- identifies and manages risks to financial resilience, e.g. unplanned changes in demand, including challenge of the assumptions underlying its plans.

Governance

How the body ensures that it makes informed decisions and properly manages its risks, including how the body:

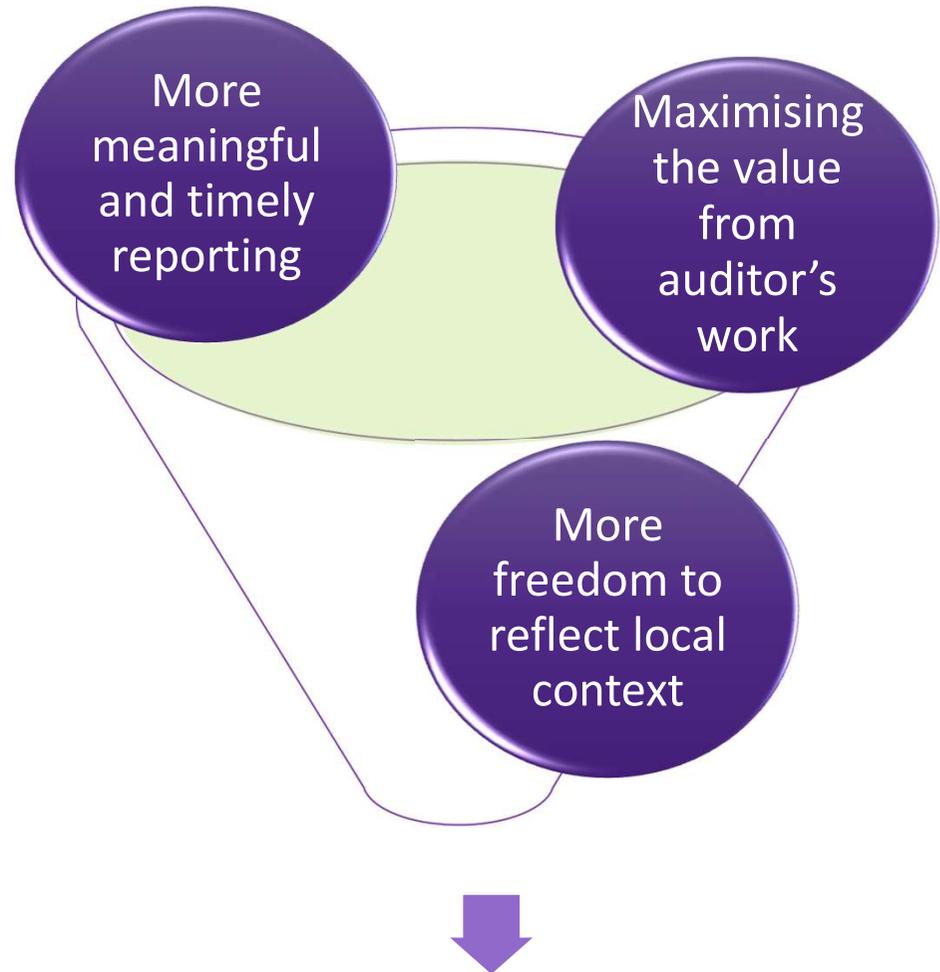
- monitors and assesses risk and how the body gains assurance over the effective operation of internal controls, including arrangements to prevent and detect fraud;
- approaches and carries out its annual budget setting process;
- ensures effective processes and systems are in place to ensure budgetary control; to communicate relevant, accurate and timely management information (including non-financial information where appropriate); supports its statutory financial reporting requirements; and ensures corrective action is taken where needed;
- ensures it makes properly informed decisions, supported by appropriate evidence and allowing for challenge and transparency. This includes arrangements for effective challenge from those charged with governance/audit committee; and
- monitors and ensures appropriate standards, such as meeting legislative/regulatory requirements and standards in terms of officer or member behaviour (such as gifts and hospitality or declarations/conflicts of interests).

The new approach to Value for Money

Improving economy, efficiency and effectiveness

How the body uses information about its costs and performance to improve the way it manages and delivers its services, including:

- how financial and performance information has been used to assess performance to identify areas for improvement;
- how the body evaluates the services it provides to assess performance and identify areas for improvement;
- how the body ensures it delivers its role within significant partnerships, engages with stakeholders it has identified, monitors performance against expectations, and ensures action is taken where necessary to improve; and
- where the body commissions or procures services, how the body ensures that this is done in accordance with relevant legislation, professional standards and internal policies, and how the body assesses whether it is realising the expected benefits.



VFM arrangements commentary and recommendations

The new approach to Value for Money

The table below details what will be reported in the Auditor's Annual Report:

Section of report	Content
Commentary on arrangements	An explanation of the VFM work that has been undertaken during the year, including the risk assessment and any further risk-based work. It will also highlight any significant weaknesses that have been identified and brought to the body's attention. The commentary will allow auditors to better reflect local context and draw attention to emerging or developing issues which may not represent significant weaknesses, but which may nevertheless require attention from the body itself.
Recommendations	Where an auditor concludes that there is a significant weakness in a body's arrangements, they report this to the body and support it with a recommendation for improvement.
Progress in implementing recommendations	Where an auditor has reported significant weaknesses in arrangements in the previous year, the auditor should follow up recommendations issued previously and include their view as to whether the recommendations have been implemented satisfactorily.
Use of additional powers	Where an auditor uses additional powers, such as making statutory recommendations or issuing a public interest report, this should be reported in the auditor's annual report.
Opinion on the financial statements	The auditor's annual report also needs to summarise the results of the auditor's work on the financial statements.

The table below details the three types of recommendations that auditors can make. Auditors may make recommendations at any time during the year.

Type of recommendation	Definition
Statutory recommendation	Where auditors make written recommendations to the body under Section 24 and Schedule 7 of the Local Audit and Accountability Act 2014. A recommendation of this type requires the body to discuss and respond publicly to the report.
Key recommendation	Where auditors identify significant weaknesses in a body's arrangements for securing value for money, they have to make recommendations setting out the actions that the body should take to address them
Improvement recommendation	Where auditors do not identify a significant weakness in the body's arrangements, but still wish to make recommendations about how the body's arrangements can be improved

Revised auditing standard: Auditing Accounting Estimates and Related Disclosures

In the period December 2018 to January 2020 the Financial Reporting Council issued a number of updated International Auditing Standards (ISAs (UK)) which are effective for audits of financial statements for periods beginning on or after 15 December 2019. ISA (UK) 540 (revised): *Auditing Accounting Estimates and Related Disclosures* includes significant enhancements in respect of the audit risk assessment process for accounting estimates.

Introduction

Under ISA (UK) 540 (Revised December 2018) auditors are required to understand and assess an entity's internal controls over accounting estimates, including:

- The nature and extent of oversight and governance over management's financial reporting process relevant to accounting estimates;
- How management identifies the need for and applies specialised skills or knowledge related to accounting estimates;
- How the entity's risk management process identifies and addresses risks relating to accounting estimates;
- The entity's information system as it relates to accounting estimates;
- The entity's control activities in relation to accounting estimates; and
- How management reviews the outcomes of previous accounting estimates.

As part of this process auditors also need to obtain an understanding of the role of those charged with governance, which is particularly important where the estimates have high estimation uncertainty, or require significant judgement.

Specifically do Audit Committee members:

- Understand the characteristics of the methods and models used to make the accounting estimates and the risks related to them;
- Oversee management's process for making accounting estimates, including the use of models, and the monitoring activities undertaken by management; and
- Evaluate how management made the accounting estimates?

Additional information that will be required for our March 2021 audits

To ensure our compliance with this revised auditing standard, we will be requesting further information from management and those charged with governance during our audit for the year ended 31 March 2021 in all areas summarised above for all material accounting estimates that are included in the financial statements.

Based on our knowledge of the Authority we have identified the following material accounting estimates for which this is likely to apply:

- Valuations of land and buildings, council dwellings and investment properties
- Depreciation
- Year end provisions and accruals
- Credit loss and impairment allowances
- Valuation of defined benefit net pension fund liabilities
- Fair value estimates
- Valuation of level 2 and level 3 financial instruments

The Authority's Information systems

In respect of the Authority's information systems we are required to consider how management identifies the methods, assumptions and source data used for each material accounting estimate and the need for any changes to these. This includes how management selects, or designs, the methods, assumptions and data to be used and applies the methods used in the valuations.

When the models used include increased complexity or subjectivity, as is the case for many valuation models, auditors need to understand and assess the controls in place over the models and the data included therein. Where adequate controls are not in place we may need to report this as a significant control deficiency and this could affect the amount of detailed substantive testing required during the audit.

If management has changed the method for making an accounting estimate we will need to fully understand management's rationale for this change. Any unexpected changes are likely to raise the audit risk profile of this accounting estimate and may result in the need for additional audit procedures.

We are aware that the Authority uses management experts in deriving some of its more complex estimates, e.g. asset valuations and pensions liabilities. However, it is important to note that the use of management experts does not diminish the responsibilities of management and those charged with governance to ensure that:

- All accounting estimates and related disclosures included in the financial statements have been prepared in accordance with the requirements of the financial reporting framework, and are materially accurate;
- There are adequate controls in place at the Authority (and where applicable its service provider or management expert) over the models, assumptions and source data used in the preparation of accounting estimates.

Estimation uncertainty

Under ISA (UK) 540 (Revised December 2018) we are required to consider the following:

- How management understands the degree of estimation uncertainty related to each accounting estimate; and
- How management addresses this estimation uncertainty when selecting their point estimate.

For example, how management identified and considered alternative methods, assumptions or source data that would be equally valid under the financial reporting framework, and why these alternatives were rejected in favour of the point estimate used.

The revised standard includes increased emphasis on the importance of the financial statement disclosures. Under ISA (UK) 540 (Revised December 2018), auditors are required to assess whether both the accounting estimates themselves and the related disclosures are reasonable.

Where there is a material uncertainty, that is where there is a significant risk of a material change to the estimated carrying value of an asset or liability within the next year, there needs to be additional disclosures. Note that not all material estimates will have a material uncertainty and it is also possible that an estimate that is not material could have a risk of material uncertainty.

Where there is material estimation uncertainty, we would expect the financial statement disclosures to include:

- What the assumptions and uncertainties are;
- How sensitive the assets and liabilities are to those assumptions, and why;
- The expected resolution of the uncertainty and the range of reasonably possible outcomes for the next financial year; and
- An explanation of any changes made to past assumptions if the uncertainty is unresolved.

How can you help?

As part of our planning risk assessment procedures we routinely make a number of enquiries of management and those charged with governance, which include general enquiries, fraud risk assessment questions, going concern considerations etc. Responses to these enquires are completed by management and confirmed by those charged with governance at an Audit Committee meeting. For our 2020-21 audit we will be making additional enquires on your accounting estimates in a similar way (which will cover the areas highlighted above). We would appreciate a prompt response to these enquires in due course.

Further information

Further details on the requirements of ISA (UK) 540 (Revised December 2018) can be found in the auditing standard on the Financial Reporting Council's website:

[https://www.frc.org.uk/getattachment/0fa69c03-49ec-49ae-a8c9-cc7a2b65382a/ISA-\(UK\)-540_Revised-December-2018_final.pdf](https://www.frc.org.uk/getattachment/0fa69c03-49ec-49ae-a8c9-cc7a2b65382a/ISA-(UK)-540_Revised-December-2018_final.pdf)

Insight into accounting for grants in local government financial statements – Grant Thornton

The government has provided a range of financial support packages throughout the COVID-19 pandemic.

We have issued a brief bulletin aimed at helping local government bodies identify the key things they should consider when determining the accounting treatment for these grants in their financial statements for 2020/21.

There are no changes to the accounting treatment for grants as required by the CIPFA Code of Practice on Local Authority Accounting. What has changed, is the extent of additional funding to support the cost of services, to offset other income losses along with grant packages to be paid out to support local business. Local authorities need to consider the nature and terms of the various COVID-19 measures in order to determine whether there is income and expenditure to be recognised in the Comprehensive Income and Expenditure Statement in 2020/21.

The report highlights the factors to consider, including:

- Where the funding is to be transferred to other parties, is the authority acting as principal or as agent?
- Are there grant conditions outstanding?
- Is the grant a specific or non-specific grant?

Our bulletin provides you with links to further information on the various support packages and summarises features that may be relevant to your judgements as you determine the appropriate accounting treatment.

Local authorities need to demonstrate their judgements on the accounting treatment to be reasonable and soundly based and, where these have a significant effect on the accounts, to ensure they include sufficient disclosures to meet the requirements of IAS 1:122.

Please ask your audit manager for the full report:



Local government finance in the pandemic – National Audit Office

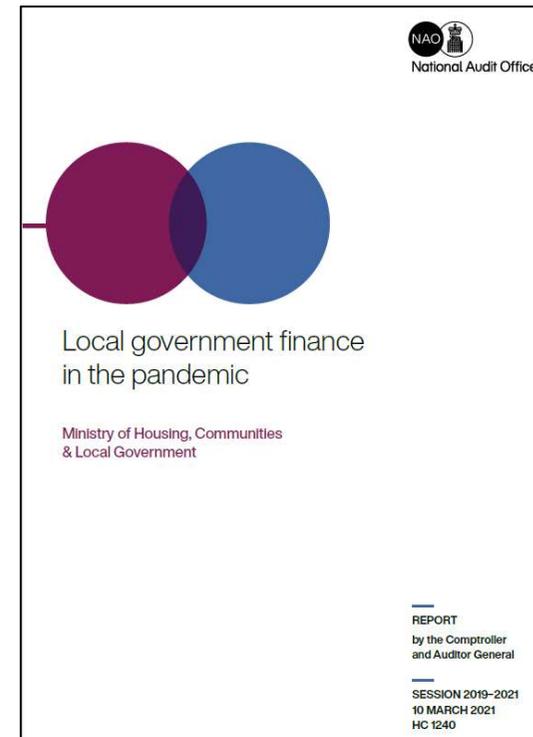
The National Audit Office (NAO) report, published in March, notes “The COVID-19 pandemic has been an unprecedented public health and economic emergency. Local authorities in England have made a major contribution to the national response to the pandemic, working to protect local communities and businesses, while continuing to deliver existing services. The pandemic has in turn placed significant pressure on local authorities’ finances, which in many cases were already under strain going into the pandemic.”

The NAO report examines if the Department’s approach to local government finance in the COVID-19 pandemic enabled it to assess and fund the costs of new services which local authorities have been asked to deliver. It also examines whether the Department fulfilled its responsibilities in securing financial sustainability across the sector.

The NAO report concludes “Steps taken by the government, led by the Department, have supported local authorities in the COVID-19 pandemic response. The Department’s successful monthly collection of data and continued intensive engagement with the sector provided a good evidence base to underpin the financial and other support provided by government. Action by the Department and wider government to support the sector has averted system-wide financial failure at a very challenging time and means that the Department has managed the most severe risks to value for money in the short term.

However, the financial position of local government remains a cause for concern. Many authorities will be relying on reserves to balance their 2020-21 year-end budgets. Despite continuing support into 2021-22 the outlook for next year is uncertain. Many authorities are setting budgets for 2021-22 in which they have limited confidence, and which are balanced through cuts to service budgets and the use of reserves.”

The NAO report found that “the combined impact on spending and non-tax income in 2020-21 is £9.7bn – equivalent to 17.6% of revenue expenditure. So far the government has announced £9.1bn of financial support, leaving a deficit of £605m.”



The full report can be obtained from the NAO website:

[Local government finance in the pandemic - National Audit Office \(NAO\) Report](#)

Good practice in annual reporting – National Audit Office

The National Audit Office (NAO) state that the guide, launched in February, “Sets out our good practice principles for good annual reporting and provides illustrative examples taken from public sector organisations who are leading the way in this area.”

The guide draws on examples of good practice from within each of the six sections of an Annual Report:

- Strategy
- Risk
- Operations
- Governance
- Measures of success
- Financial performance

The NAO also state that the guide “provides further examples where bodies have made their context more understandable to the reader through use of graphics and clear language and signposting.”

However, The NAO observe “Done well, reporting in the public sector enables the public and Parliament to understand – with ease and confidence – an organisation’s strategy and the risks it faces, how much taxpayers’ money has been spent and on what, and what has been achieved as a result.”

Further, the NAO note “The significant impacts of the pandemic emerged in the UK in mid-March 2020. This means that, for many organisations, the reporting impact will be greater in 2020-21 than in the prior year. Transparent annual reporting will help stakeholders understand the impact of COVID-19 on an organisation’s strategy, plans and operational and financial performance.”



The full report can be obtained from the NAO website:

<https://www.nao.org.uk/report/good-practice-in-annual-reports-february-2021/>

2019-20 audited accounts – Public Sector Audit Appointments

In December 2020 Public Sector Audit Appointments (PSAA) published figures relating to the audit of 2019/20 local authority financial statements.

PSAA report “Audit arrangements in local councils, police, fire and other local government bodies are continuing to exhibit signs of stress and difficulty. In the latest audit round, focusing on 2019/20 financial statements and value for money arrangements, fewer than 50% of bodies’ audits were completed by the revised target of 30 November.

Figures compiled by PSAA, the organisation responsible for appointing auditors to 478 local bodies, reveal that 55% (265) of audit opinions were not issued by 30 November. This is a further deterioration on 2018/19 audits when 43% of opinions (210 out of 486) were delayed beyond the then target timetable of 31 July.

This year’s timetable has been deliberately eased by Ministers in recognition of the underlying pressures on the audit process and the significant added complications arising from the Covid-19 pandemic. The pandemic has posed practical challenges for bodies in producing accounts and working papers, and for auditors to carry out their testing. Both sets of staff have had to work remotely throughout the period, and the second national lockdown came at a critical point in the cycle.

Questions and concerns about the potential implications of the pandemic for some bodies have meant that both finance staff and auditors have needed to pay particular attention to the financial position of each entity. Additionally, following a series of increasingly challenging regulatory reviews, auditors have arguably been more focused than ever on their professional duty to give their opinion only when they are satisfied that they have sufficient assurance.”



The news article can be found here:

[News release: 2019/20 audited accounts – PSAA](#)

CIPFA Financial Resilience Index

The Chartered Institute of Public Finance & Accountancy's (CIPFA) Financial Resilience Index is a comparative tool designed to provide analysis on resilience and risk and support good financial management.

CIPFA note "CIPFA's Financial Resilience Index is a comparative analytical tool that may be used by Chief Financial Officers to support good financial management, providing a common understanding within a council of their financial position.

The Index shows a council's position on a range of measures associated with financial risk. The selection of indicators has been informed by extensive financial resilience work undertaken by CIPFA over the past five seven years, public consultation and technical stakeholder engagement.

Section 151 officers may also use the index in their annual report to the council setting out the proposed budget for the year and medium-term financial strategy.

While the impact of COVID-19 resulted in a delay to the publication of the index, it is still able to provide a comprehensive pre-COVID baseline, illustrating the financial resilience of authorities as they entered the pandemic."

CIPFA found that "there was a real-terms reduction of £800m in the level of reserves in 2020 compared with the previous year. At the end of March 2020 council reserves levels stood at £24.6bn, around 3% lower than £25.4bn recorded at the same period in 2019."

CIPFA note "The index is made up of a set of indicators. These indicators take publicly available data and compare similar authorities across a range of factors. There is no single overall indicator of financial risk, so the index instead highlights areas where additional scrutiny should take place in order to provide additional assurance. This additional scrutiny should be accompanied by a narrative to place the indicator into context."



The Financial Resilience tool is available on the CIPFA website below:

<https://www.cipfa.org/services/financial-resilience-index-2021?crdm=0>



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Committee Name and Date of Committee Meeting

Audit Committee – 22 June 2021

Report Title

Update Report on the Use of Surveillance and Acquisition of Community Data Powers

Is this a Key Decision and has it been included on the Forward Plan?

No

Strategic Director Approving Submission of the Report

Judith Badger, Strategic Director, Finance and Customer Services

Report Author(s)

Elizabeth Anderton, Service Manager – Adult Social Care and Litigation
01709 823736 – elizabeth.anderton@rotherham.gov.uk

Ward(s) Affected

Borough-Wide

Report Summary

This is a report to update the Audit Committee in its oversight role on the Council's use of surveillance and acquisition of communication data powers under the Regulation of Investigatory Powers Act 2000 (RIPA).

Recommendations

That the Audit Committee:

1. Notes that the Council has not made use of surveillance or acquisition of communication data powers under RIPA since it was last reported on the 18th August 2020.
2. Notes that there are no changes to the RIPA Policy and re-adopts the current Policy.

List of Appendices Included

Copy of the Annual Statistics Return 2020
Copy of the RIPA Policy 2021

Background Papers

Revised Code of Practice - Covert Surveillance and Property Interference [Home Office, 2018]

Revised Code of Practice - Covert Human Intelligence Sources [Home Office, 2018]

<https://www.gov.uk/government/publications/covert-surveillance-and-covert-human-intelligence-sources-codes-of-practice>

Consideration by any other Council Committee, Scrutiny or Advisory Panel

None

Council Approval Required

No

Exempt from the Press and Public

No

Update Report on the Use of Surveillance and Acquisition of Communications Data Powers

1. Background

- 1.1 The Regulation of Investigatory Powers Act 2000 (RIPA) provides a mechanism to make it lawful for public bodies, such as local authorities, to use directed (i.e. covert) surveillance and covert human intelligence sources e.g. undercover officers and public informants for the purposes of the detection and prevention of crime. Any use of those powers has to be proportionate and necessary both in use and scope. The Council has a RIPA Policy that governs the use of those powers. The Policy was updated on 18th August 2020.
- 1.2 RIPA also provides a mechanism for public bodies, such as local authorities, to acquire communications data where it is proportionate and necessary to do so for the purposes of the detection and prevention of crime. The Council has a separate Acquisition and Disclosure of Communication Data Policy to cover this activity. Typically, this activity might include acquiring mobile phone subscriber details and details of itemised calls, but not the content of calls.
- 1.3 The Council's corporate policies in this regard make provision for the Audit Committee to oversee the operation of these policies by receiving reports on a 6 monthly basis to ensure that RIPA powers are being used in a manner consistent with the policy. Due to the Council not having used the powers available, it was deemed appropriate for reporting to take place annually.

2. Key Issues

- 2.1 So far, since the last report, the Council has not used its powers under RIPA to use directed (i.e. covert) surveillance, covert human intelligence sources, e.g. undercover officers and informants or to acquire communications data. A statistical return was completed and sent to the Investigatory Powers Commissioners Office on the 2nd March 2021.
- 2.2 Following on from the desktop inspection conducted by the Investigatory Powers Commissioners Office on the, training is currently being prepared to be rolled out to the individual Directorates with a view to providing an explanation of the RIPA legislation, in order to reduce any potential risk arising from any unauthorised activity. This training has been delayed due to resources having to be re-directed to deal with the Covid-19 pandemic.
- 2.4 The revised Home Office Codes of Practice advise that the elected members of a local authority should:
 - 2.4.1 Review the authority's use of RIPA and set the policy at least once a year; and

2.4.2 Consider internal reports on use of RIPA on a regular basis to ensure that it is being used consistently with the local authority's policy and that the policy remains fit for purpose.

2.5 The RIPA Policy was reviewed by this Committee at its meeting on 18th August 2020 and was re-adopted with minor amendments. The RIPA Policy has been reviewed and there are no changes required.

3. Options considered and recommended proposal

The recommended proposal(s) is that the Audit Committee:

3.1 Notes that the Council has not made use of surveillance or acquisition of communication data powers under RIPA since it was last reported on the 18th August 2021.

3.2 Notes that there are no changes to the RIPA Policy and re-adopts the current Policy.

4. Consultation on Proposal

4.1 Not Applicable.

5. Timetable and Accountability for Implementing this Decision

5.1 None.

6. Financial and Procurement Advice and Implications

6.1 There are no Financial and Procurement implications.

7. Legal Advice and Implications

7.1 Legal implications are considered in the main body of this report.

8. Human Resources Advice and Implications

8.1 There are no Human Resources implications.

9. Implications for Children and Young People and Vulnerable Adults

9.1 There are no direct implications for children and young people and vulnerable adults.

10. Equalities and Human Rights Advice and Implications

10.1 Adherence to the Council's policies and the statutory guidance in relation to the use of RIPA and the Acquisition of Communication Data powers should ensure that the any actions taken are in accordance with human rights.

11. Implications for Partners

11.1 There are no direct implications for partners or other directorates.

12. Risks and Mitigation

12.1 As above at paragraph 2.2 the statutory guidance requires oversight by elected members on the use of RIPA powers and to ensure policies remain fit for purpose. A failure to follow this guidance would increase the risk of misuse of RIPA powers and intervention by the Investigatory Powers Commissioner.

13. Accountable Officer(s)

Elizabeth Anderton, Service Manager – Adult Social Care and Litigation
Bal Nahal, Head of Legal Services

Report Author: Elizabeth Anderton, Service Manager – Adult Social Care
and Litigation
01709 823736 – elizabeth.anderton@rotherham.gov.uk

This report is published on the Council's [website](#).

Public Authority URN	Question URN	Question	Return	Year	Comments
	CHIS001	The total number of applications made for a CHIS authorisation (including renewals and urgent cases)?	Nil	31/12/20	
	CHIS002	The total number of CHIS authorisations granted?	Nil	31/12/20	
	CHIS003	The number of CHIS authorisations granted that were renewals?	Nil	31/12/20	
	CHIS004	The number of Juvenile CHIS authorisations granted?	Nil	31/12/20	
	CHIS005	The number of CHIS authorisations granted in an urgent case (not including juvenile CHIS)?	Nil	31/12/20	
	CHIS006	The number of Juvenile CHIS authorisations granted in an urgent case?	Nil	31/12/20	
	CHIS007	The number of CHIS authorisations made which authorised participation in crime, (not including those made in an urgent case)?	Nil	31/12/20	
	CHIS008	The number of CHIS authorisations granted in an urgent case which authorised participation in crime?	Nil	31/12/20	
	CHIS009	The number of CHIS authorisations granted where knowledge of privileged or confidential information may be acquired (not including Legally Privileged material)?	Nil	31/12/20	
	CHIS010	The number of CHIS authorisations granted for the use or conduct of a CHIS intended to obtain, provide access to or disclose knowledge of matters subject to legal privilege?	Nil	31/12/20	
	CHIS011	The total number of persons authorised to be used as a CHIS?	Nil	31/12/20	
	CHIS012	The number of juveniles authorised to be used as a CHIS under the age of 16 at the time the authorisation was granted or renewed?	Nil	31/12/20	
	CHIS013	The number of juveniles authorised to be used as a CHIS under the age of 18, and over the age of 16, at the time the authorisation was granted or renewed?	Nil	31/12/20	
	CHIS014	The number of vulnerable individuals authorised to be used as a CHIS?	Nil	31/12/20	
	DS001	The total number of applications made for a Directed Surveillance authorisation (including renewals)?	Nil	31/12/20	
	DS002	The total number of Directed Surveillance authorisations granted (including renewals and urgent cases)?	Nil	31/12/20	
	DS003	The number of Directed Surveillance authorisations granted in an urgent case?	Nil	31/12/20	
	DS004	The number of Directed Surveillance authorisations granted, likely or intended to result in the acquisition of knowledge of confidential or privileged material (not including items of legal privilege)?	Nil	31/12/20	
	DS005	The number of Directed Surveillance authorisations granted where legally privileged items will or may be obtained?	Nil	31/12/20	

PA URN	PA Name	PA Type	PA Category
4	Ministry of Defence (MOD) - Defence Intelligence	OPA	OGD
5	National Crime Agency (NCA)	LEA	OGD
6	Metropolitan Police Service (MPS) (inc. SO15)	LEA	Police Force
7	Police Scotland	LEA	Police Force
8	Police Servcie of Northern Ireland (PSNI)	LEA	Police Force
9	HM Revenue and Customs (HMRC)	LEA	OGD
10	Home Office - National Immigration Service (NIS)	LEA	OGD
11	Ministry for Housing Communities and Local Government	OPA	OGD
12	Department for Work & Pensions - Counter Fraud & Compliance Directorate	OPA	OGD
13	Department for Business, Energy & Industrial Strategy	OPA	OGD
14	Department for the Environment, Food & Rural Affairs (DEFRA)	OPA	OGD
15	Department of Health & Social Care - Anti-Fraud Unit	OGD	OPA
16	Avon & Somerset Constabulary (inc. CTPSW)	LEA	Police Force
17	Bedfordshire Police (inc. EROCU and CTPE)	LEA	Police Force
18	British Transport Police	LEA	Police Force
19	Cambridgeshire Constabulary	LEA	Police Force
20	Cheshire Constabulary	LEA	Police Force
21	City of London Police	LEA	Police Force
22	Civil Nuclear Constabulary	LEA	Police Force
23	Cleveland Police	LEA	Police Force
24	Cumbria Constabulary	LEA	Police Force
25	Derbyshire Constabulary	LEA	Police Force
26	Devon & Cornwall Police	LEA	Police Force
27	Dorset Police (inc. SWROCU)	LEA	Police Force
28	Durham Constabulary	LEA	Police Force
29	Dyfed Powys Police	LEA	Police Force
30	Gloucestershire Constabulary	LEA	Police Force
31	Greater Manchester Police (inc. CTPNW)	LEA	Police Force
32	Gwent Police	LEA	Police Force
33	Guernsey Police	LEA	Police Force
34	Hampshire Constabulary	LEA	Police Force
35	Hertfordshire Constabulary	LEA	Police Force
36	Humberside Police	LEA	Police Force
37	Kent & Essex Police	LEA	Police Force
38	Lancashire Constabulary	LEA	Police Force
39	Leicestershire Police (inc. EMROCU & CTPEM)	LEA	Police Force
40	Lincolnshire Police	LEA	Police Force
41	Merseyside Police (inc. NWROCU)	LEA	Police Force
42	Ministry of Defence Police	LEA	Police Force
43	Norfolk & Suffolk Constabulary	LEA	Police Force
44	North Wales Police	LEA	Police Force
45	North Yorkshire Police	LEA	Police Force
46	Northamptonshire Police	LEA	Police Force
47	Northumbria Police (inc. NEROCU)	LEA	Police Force
48	Nottinghamshire Police	LEA	Police Force
49	Port of Dover Police	LEA	Police Force
50	Port of Liverpool Police	LEA	Police Force
51	Royal Air Force Police	LEA	Police Force
52	Royal Military Police	LEA	Police Force
53	Royal Navy Police	LEA	Police Force

54	Sovereign Base Areas Police	LEA	Police Force
55	South Wales Police (inc. Tarian and WECTU)	LEA	Police Force
56	South Yorkshire Police	LEA	Police Force
57	Staffordshire Police	LEA	Police Force
58	Surrey Police	LEA	Police Force
59	Sussex Police	LEA	Police Force
60	Thames Valley Police (inc. SEROCU & CTPSE)	LEA	Police Force
61	Warwickshire Police	LEA	Police Force
62	West Mercia Police	LEA	Police Force
63	West Midlands Police (inc. WMROCU & CTPWM)	LEA	Police Force
64	West Yorkshire Police (inc. YHROCU & CTPNE)	LEA	Police Force
65	Wiltshire Police	LEA	Police Force
66	Scottish Prison Service (SPS)	OPA	Prison Service
67	Northern Ireland Office -Prison Service for Northern Ireland	OPA	Prison Service
68	Her Majesty's Prison and Probation Service (HMPPS)	OPA	Prison Service
69	ABERDEENSHIRE COUNCIL	OPA	Local Authority
70	ABERDEEN CITY COUNCIL	OPA	Local Authority
71	ALLERDALE BOROUGH COUNCIL	OPA	Local Authority
72	AMBER VALLEY BOROUGH COUNCIL	OPA	Local Authority
73	ANGLESEY COUNCIL	OPA	Local Authority
74	ANGUS COUNCIL	OPA	Local Authority
75	ARGYLL AND BUTE COUNCIL	OPA	Local Authority
76	ARUN DISTRICT COUNCIL	OPA	Local Authority
77	ASHFIELD DISTRICT COUNCIL	OPA	Local Authority
78	ASHFORD BOROUGH COUNCIL	OPA	Local Authority
79	BABERGH & MID SUFFOLK DISTRICT COUNCIL	OPA	Local Authority
80	BARKING AND DAGENHAM COUNCIL	OPA	Local Authority
81	BARNET COUNCIL	OPA	Local Authority
82	BARNSLEY METROPOLITAN BOROUGH COUNCIL	OPA	Local Authority
83	BARROW BOROUGH COUNCIL	OPA	Local Authority
84	BASILDON DISTRICT COUNCIL	OPA	Local Authority
85	BASINGSTOKE AND DEANE BOROUGH COUNCIL	OPA	Local Authority
86	BASSETLAW DISTRICT COUNCIL	OPA	Local Authority
87	BATH AND NORTH EAST SOMERSET DISTRICT COUNCIL	OPA	Local Authority
88	BEDFORD BOROUGH COUNCIL	OPA	Local Authority
89	BEXLEY COUNCIL	OPA	Local Authority
90	BIRMINGHAM CITY COUNCIL	OPA	Local Authority
91	BLABY DISTRICT COUNCIL	OPA	Local Authority
92	BLACKBURN WITH DARWEN BOROUGH COUNCIL	OPA	Local Authority
93	BLACKPOOL COUNCIL	OPA	Local Authority
94	BLANEAU GWENT COUNTY BOROUGH COUNCIL	OPA	Local Authority
95	BOLSOVER DISTRICT COUNCIL	OPA	Local Authority
96	BOLTON DISTRICT COUNCIL	OPA	Local Authority
97	BOSTON BOROUGH COUNCIL	OPA	Local Authority
98	BOURNEMOUTH, CHRISTCHURCH and POOLE COUNCIL	OPA	Local Authority
99	BRACKNELL FOREST BOROUGH COUNCIL	OPA	Local Authority
100	BRADFORD (City) METROPOLITAN DISTRICT COUNCIL	OPA	Local Authority
101	BRAINTREE DISTRICT COUNCIL	OPA	Local Authority
102	BRECKLAND & SOUTH HOLLAND COUNCIL	OPA	Local Authority
103	BRENT COUNCIL	OPA	Local Authority
104	BRENTWOOD BOROUGH COUNCIL	OPA	Local Authority

105	BRIDGEND COUNTY BOROUGH COUNCIL	OPA	Local Authority
106	BRIGHTON AND HOVE CITY COUNCIL	OPA	Local Authority
107	BRISTOL CITY COUNCIL	OPA	Local Authority
108	BROMLEY COUNCIL	OPA	Local Authority
109	BROMSGROVE AND REDDITCH BOROUGH COUNCIL	OPA	Local Authority
110	BROXBOURNE BOROUGH COUNCIL	OPA	Local Authority
111	BROXTOWE BOROUGH COUNCIL	OPA	Local Authority
112	BUCKINGHAMSHIRE COUNCIL	OPA	Local Authority
113	BURNLEY BOROUGH COUNCIL	OPA	Local Authority
114	BURY DISTRICT COUNCIL	OPA	Local Authority
115	CAERPHILLY COUNTY BOROUGH COUNCIL	OPA	Local Authority
116	CALDERDALE MET BOROUGH COUNCIL	OPA	Local Authority
117	CAMBRIDGE CITY COUNCIL	OPA	Local Authority
118	CAMBRIDGESHIRE COUNTY COUNCIL	OPA	Local Authority
119	CAMDEN COUNCIL	OPA	Local Authority
120	CANNOCK CHASE COUNCIL	OPA	Local Authority
121	CANTERBURY CITY COUNCIL	OPA	Local Authority
122	CARDIFF COUNCIL	OPA	Local Authority
123	CARLISLE CITY COUNCIL	OPA	Local Authority
124	CARMARTHENSHIRE COUNTY COUNCIL	OPA	Local Authority
125	CASTLE POINT BOROUGH COUNCIL	OPA	Local Authority
126	CENTRAL BEDFORDSHIRE COUNCIL	OPA	Local Authority
127	CEREDIGION COUNTY COUNCIL	OPA	Local Authority
128	CHARNWOOD BOROUGH COUNCIL	OPA	Local Authority
129	CHELMSFORD CITY COUNCIL	OPA	Local Authority
130	CHELTENHAM BOROUGH COUNCIL	OPA	Local Authority
131	CHERWELL DISTRICT COUNCIL	OPA	Local Authority
132	CHESHIRE EAST BOROUGH COUNCIL	OPA	Local Authority
133	CHESHIRE WEST AND CHESTER COUNCIL	OPA	Local Authority
134	CHESTERFIELD BOROUGH COUNCIL	OPA	Local Authority
135	CHICHESTER DISTRICT COUNCIL	OPA	Local Authority
136	CHORLEY BOROUGH COUNCIL	OPA	Local Authority
137	CITY OF LONDON CORPORATION	OPA	Local Authority
138	CLACKMANNANSHIRE COUNCIL	OPA	Local Authority
139	COLCHESTER BOROUGH COUNCIL	OPA	Local Authority
140	CONWY COUNTY BOROUGH COUNCIL	OPA	Local Authority
141	COPELAND BOROUGH COUNCIL	OPA	Local Authority
142	CORBY BOROUGH COUNCIL	OPA	Local Authority
143	CORNWALL COUNCIL	OPA	Local Authority
144	COTSWOLD DISTRICT COUNCIL	OPA	Local Authority
145	COVENTRY CITY COUNCIL	OPA	Local Authority
146	CRAVEN DISTRICT COUNCIL	OPA	Local Authority
147	CRAWLEY BOROUGH COUNCIL	OPA	Local Authority
148	CROYDON COUNCIL	OPA	Local Authority
149	CUMBRIA COUNTY COUNCIL	OPA	Local Authority
150	DACORUM BOROUGH COUNCIL	OPA	Local Authority
151	DARLINGTON BOROUGH COUNCIL	OPA	Local Authority
152	DARTFORD BOROUGH COUNCIL	OPA	Local Authority
153	DAVENTRY DISTRICT COUNCIL	OPA	Local Authority
154	DENBIGHSHIRE COUNTY COUNCIL	OPA	Local Authority
155	DERBY CITY COUNCIL	OPA	Local Authority

156	DERBYSHIRE COUNTY COUNCIL	OPA	Local Authority
157	DERBYSHIRE DALES DISTRICT COUNCIL	OPA	Local Authority
158	DEVON COUNTY COUNCIL	OPA	Local Authority
159	DONCASTER BOROUGH COUNCIL	OPA	Local Authority
160	DORSET COUNTY COUNCIL	OPA	Local Authority
161	DOVER DISTRICT COUNCIL	OPA	Local Authority
162	DUDLEY METROPOLITAN BOROUGH COUNCIL	OPA	Local Authority
163	DUMFRIES AND GALLOWAY COUNCIL	OPA	Local Authority
164	DUNDEE CITY COUNCIL	OPA	Local Authority
165	DURHAM COUNTY COUNCIL	OPA	Local Authority
166	EALING (LONDON BOROUGH) COUNCIL	OPA	Local Authority
167	EAST AYRSHIRE COUNCIL	OPA	Local Authority
168	EAST CAMBRIDGESHIRE DISTRICT COUNCIL	OPA	Local Authority
169	EAST DEVON DISTRICT COUNCIL	OPA	Local Authority
170	EAST DUNBARTONSHIRE COUNCIL	OPA	Local Authority
171	EAST HAMPSHIRE DISTRICT COUNCIL	OPA	Local Authority
172	EAST HERTFORDSHIRE DISTRICT COUNCIL	OPA	Local Authority
173	EAST LINDSEY DISTRICT COUNCIL	OPA	Local Authority
174	EAST LOTHIAN COUNCIL	OPA	Local Authority
175	EAST NORTHAMPTONSHIRE COUNCIL	OPA	Local Authority
176	EAST RENFREWSHIRE COUNCIL	OPA	Local Authority
177	EAST RIDING OF YORKSHIRE DISTRICT COUNCIL	OPA	Local Authority
178	EAST STAFFORDSHIRE BOROUGH COUNCIL	OPA	Local Authority
179	EAST SUFFOLK COUNCIL	OPA	Local Authority
180	EAST SUSSEX COUNTY COUNCIL	OPA	Local Authority
181	EASTBOURNE BOROUGH COUNCIL	OPA	Local Authority
182	EASTLEIGH BOROUGH COUNCIL	OPA	Local Authority
183	EDEN DISTRICT COUNCIL	OPA	Local Authority
184	EDINBURGH (CITY OF) COUNCIL	OPA	Local Authority
185	ELMBRIDGE BOROUGH COUNCIL	OPA	Local Authority
186	ENFIELD LONDON BOROUGH COUNCIL	OPA	Local Authority
187	EPPING FOREST DISTRICT COUNCIL	OPA	Local Authority
188	EPSOM AND EWELL BOROUGH COUNCIL	OPA	Local Authority
189	EREWASH BOROUGH COUNCIL	OPA	Local Authority
190	ESSEX COUNTY COUNCIL	OPA	Local Authority
191	EXETER CITY COUNCIL	OPA	Local Authority
192	FALKIRK COUNCIL	OPA	Local Authority
193	FAREHAM BOROUGH COUNCIL	OPA	Local Authority
194	FENLAND DISTRICT COUNCIL	OPA	Local Authority
195	FIFE COUNCIL	OPA	Local Authority
196	FLINTSHIRE COUNTY COUNCIL	OPA	Local Authority
197	FOLKESTONE & HYTHE DISTRICT COUNCIL	OPA	Local Authority
198	FOREST OF DEAN AND WEST OXFORDSHIRE DISTRICT COUNCIL	OPA	Local Authority
199	FYLDE BOROUGH COUNCIL	OPA	Local Authority
200	GATESHEAD DISTRICT COUNCIL	OPA	Local Authority
201	GEDLING BOROUGH COUNCIL	OPA	Local Authority
202	GLASGOW CITY COUNCIL	OPA	Local Authority
203	GLOUCESTER CITY COUNCIL	OPA	Local Authority
204	GLOUCESTERSHIRE COUNTY COUNCIL	OPA	Local Authority

205	GOSPORT BOROUGH COUNCIL	OPA	Local Authority
206	GREAT YARMOUTH BOROUGH COUNCIL	OPA	Local Authority
207	GREENWICH (ROYAL BOROUGH)	OPA	Local Authority
208	GUILDFORD BOROUGH COUNCIL	OPA	Local Authority
209	GWYNEDD COUNCIL	OPA	Local Authority
210	HACKNEY COUNCIL	OPA	Local Authority
211	HALTON BOROUGH COUNCIL	OPA	Local Authority
212	HAMBLETON DISTRICT COUNCIL	OPA	Local Authority
213	HAMMERSMITH AND FULHAM COUNCIL	OPA	Local Authority
214	HAMPSHIRE COUNTY COUNCIL	OPA	Local Authority
215	HARBOROUGH DISTRICT COUNCIL	OPA	Local Authority
216	HARINGEY COUNCIL	OPA	Local Authority
217	HARLOW DISTRICT COUNCIL	OPA	Local Authority
218	HARROGATE BOROUGH COUNCIL	OPA	Local Authority
219	HARROW COUNCIL	OPA	Local Authority
220	HART DISTRICT COUNCIL	OPA	Local Authority
221	HARTLEPOOL BOROUGH COUNCIL	OPA	Local Authority
222	HASTINGS BOROUGH COUNCIL	OPA	Local Authority
223	HAVANT BOROUGH COUNCIL	OPA	Local Authority
224	HAVINGER LONDON BOROUGH COUNCIL	OPA	Local Authority
225	HEREFORDSHIRE COUNCIL	OPA	Local Authority
226	HERTSMERE BOROUGH COUNCIL	OPA	Local Authority
227	HIGH PEAK & STAFFORDSHIRE MOORLANDS BOROUGH COUNCIL	OPA	Local Authority
228	HIGHLAND COUNCIL	OPA	Local Authority
229	HILLINGDON COUNCIL	OPA	Local Authority
230	HINCKLEY AND BOSWORTH BOROUGH COUNCIL	OPA	Local Authority
231	HORSHAM DISTRICT COUNCIL	OPA	Local Authority
232	HOUNSLOW COUNCIL	OPA	Local Authority
233	HULL CITY COUNCIL	OPA	Local Authority
234	HUNTINGDONSHIRE DISTRICT COUNCIL	OPA	Local Authority
235	HYNDBURN BOROUGH COUNCIL	OPA	Local Authority
236	INVERCLYDE COUNCIL	OPA	Local Authority
237	IPSWICH BOROUGH COUNCIL	OPA	Local Authority
238	ISLE OF SCILLY (COUNCIL of)	OPA	Local Authority
239	ISLE OF WIGHT COUNCIL	OPA	Local Authority
240	ISLINGTON COUNCIL	OPA	Local Authority
241	KENSINGTON AND CHELSEA (ROYAL BOROUGH)	OPA	Local Authority
242	KENT COUNTY COUNCIL	OPA	Local Authority
243	KETTERING BOROUGH COUNCIL	OPA	Local Authority
244	KINGS LYNN AND WEST NORFOLK BOROUGH COUNCIL	OPA	Local Authority
245	KINGSTON UPON THAMES (ROYAL BOROUGH OF) COUNCIL	OPA	Local Authority
246	KIRKLEES COUNCIL	OPA	Local Authority
247	KNOWSLEY BOROUGH COUNCIL	OPA	Local Authority
248	LAMBETH COUNCIL	OPA	Local Authority
249	LANCASHIRE COUNTY COUNCIL	OPA	Local Authority
250	LANCASTER CITY COUNCIL	OPA	Local Authority
251	LEEDS CITY COUNCIL	OPA	Local Authority
252	LEICESTER CITY COUNCIL	OPA	Local Authority
253	LEICESTERSHIRE COUNTY COUNCIL	OPA	Local Authority
254	LEWES DISTRICT COUNCIL	OPA	Local Authority

255	LEWISHAM LONDON BOROUGH COUNCIL	OPA	Local Authority
256	LICHFIELD DISTRICT COUNCIL	OPA	Local Authority
257	LINCOLN (CITY OF) COUNCIL	OPA	Local Authority
258	LINCOLNSHIRE COUNTY COUNCIL	OPA	Local Authority
259	LIVERPOOL CITY COUNCIL	OPA	Local Authority
260	LUTON BOROUGH COUNCIL	OPA	Local Authority
261	MAIDSTONE, SWALE AND TUNBRIDGE WELLS COUNCILS	OPA	Local Authority
262	MALDON DISTRICT COUNCIL	OPA	Local Authority
263	MALVERN HILLS AND WYCHAVON DISTRICT COUNCILS	OPA	Local Authority
264	MANCHESTER CITY COUNCIL	OPA	Local Authority
265	MANSFIELD DISTRICT COUNCIL	OPA	Local Authority
266	MEDWAY COUNCIL	OPA	Local Authority
267	MELTON BOROUGH COUNCIL	OPA	Local Authority
268	MENDIP DISTRICT COUNCIL	OPA	Local Authority
269	MERTHYR TYDFIL COUNTY BOROUGH COUNCIL	OPA	Local Authority
270	MERTON COUNCIL	OPA	Local Authority
271	MID DEVON DISTRICT COUNCIL	OPA	Local Authority
272	MID LOTHIAN COUNCIL	OPA	Local Authority
273	MID SUFFOLK DISTRICT COUNCIL	OPA	Local Authority
274	MID SUSSEX DISTRICT COUNCIL	OPA	Local Authority
275	MIDDLESBOROUGH COUNCIL	OPA	Local Authority
276	MILTON KEYNES COUNCIL	OPA	Local Authority
277	MOLE VALLEY DISTRICT COUNCIL	OPA	Local Authority
278	MONMOUTHSHIRE COUNTY COUNCIL	OPA	Local Authority
279	MORAY COUNCIL	OPA	Local Authority
280	NEATH PORT TALBOT COUNTY BOROUGH COUNCIL	OPA	Local Authority
281	NEW FOREST DISTRICT COUNCIL	OPA	Local Authority
282	NEWARK AND SHERWOOD FOREST DISTRICT COUNCIL	OPA	Local Authority
283	NEWCASTLE UNDER LYME BOROUGH COUNCIL	OPA	Local Authority
284	NEWCASTLE CITY COUNCIL	OPA	Local Authority
285	NEWHAM COUNCIL	OPA	Local Authority
286	NEWPORT CITY COUNCIL	OPA	Local Authority
287	NORFOLK COUNTY COUNCIL	OPA	Local Authority
288	NORTH AYRSHIRE COUNCIL	OPA	Local Authority
289	NORTH DEVON DISTRICT COUNCIL	OPA	Local Authority
290	NORTH EAST DERBYSHIRE DISTRICT COUNCIL	OPA	Local Authority
291	NORTH EAST LINCOLNSHIRE BOROUGH COUNCIL	OPA	Local Authority
292	NORTH HERTFORDSHIRE DISTRICT COUNCIL	OPA	Local Authority
293	NORTH KESTIVEN DISTRICT COUNCIL	OPA	Local Authority
294	NORTH LANARKSHIRE COUNCIL	OPA	Local Authority
295	NORTH LINCOLNSHIRE DISTRICT COUNCIL	OPA	Local Authority
296	NORTH NORFOLK DISTRICT COUNCIL	OPA	Local Authority
297	NORTH SOMERSET DISTRICT COUNCIL	OPA	Local Authority
298	NORTH TYNESIDE DISTRICT COUNCIL	OPA	Local Authority
299	NORTH WARWICKSHIRE BOROUGH COUNCIL	OPA	Local Authority
300	NORTH WEST LEICESTERSHIRE DISTRICT COUNCIL	OPA	Local Authority
301	NORTH YORKSHIRE COUNTY COUNCIL	OPA	Local Authority
302	NORTHAMPTON BOROUGH COUNCIL	OPA	Local Authority
303	NORTHAMPTONSHIRE COUNTY COUNCIL	OPA	Local Authority
304	NORTHUMBERLAND COUNCIL	OPA	Local Authority

305	NORWICH CITY COUNCIL	OPA	Local Authority
306	NOTTINGHAM CITY COUNCIL	OPA	Local Authority
307	NOTTINGHAMSHIRE COUNTY COUNCIL	OPA	Local Authority
308	NUNEATON AND BEDWORTH BOROUGH COUNCIL	OPA	Local Authority
309	OADBY AND WIGSTON BOROUGH COUNCIL	OPA	Local Authority
310	OLDHAM METROPOLITAN BOROUGH COUNCIL	OPA	Local Authority
311	ORKNEY ISLANDS COUNCIL	OPA	Local Authority
312	OXFORD CITY COUNCIL	OPA	Local Authority
313	OXFORDSHIRE COUNTY COUNCIL	OPA	Local Authority
314	PEMBROKESHIRE COUNTY COUNCIL	OPA	Local Authority
315	PENDLE BOROUGH COUNCIL	OPA	Local Authority
316	PERTH AND KINROSS COUNCIL	OPA	Local Authority
317	PETERBOROUGH CITY COUNCIL	OPA	Local Authority
318	PLYMOUTH CITY COUNCIL	OPA	Local Authority
319	PORTSMOUTH CITY COUNCIL	OPA	Local Authority
320	POWYS COUNTY COUNCIL	OPA	Local Authority
321	PRESTON CITY COUNCIL	OPA	Local Authority
322	READING BOROUGH COUNCIL	OPA	Local Authority
323	REDBRIDGE COUNCIL	OPA	Local Authority
324	REDCAR AND CLEVELAND BOROUGH COUNCIL	OPA	Local Authority
325	REIGATE AND BANSTEAD BOROUGH COUNCIL	OPA	Local Authority
326	RENFREWSHIRE COUNCIL	OPA	Local Authority
327	RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL	OPA	Local Authority
328	RIBBLE VALLEY BOROUGH COUNCIL	OPA	Local Authority
329	RICHMONDSHIRE DISTRICT COUNCIL	OPA	Local Authority
330	ROCHDALE BOROUGH COUNCIL	OPA	Local Authority
331	ROCHFORD DISTRICT COUNCIL	OPA	Local Authority
332	ROSSENDALE BOROUGH COUNCIL	OPA	Local Authority
333	ROTHER DISTRICT COUNCIL	OPA	Local Authority
334	ROTHERHAM METROPOLITAN BOROUGH COUNCIL	OPA	Local Authority
335	RUGBY BOROUGH COUNCIL	OPA	Local Authority
336	RUNNYMEDE BOROUGH COUNCIL	OPA	Local Authority
337	RUSHCLIFFE BOROUGH COUNCIL	OPA	Local Authority
338	RUSHMOOR BOROUGH COUNCIL	OPA	Local Authority
339	RUTLAND COUNTY COUNCIL	OPA	Local Authority
340	RYEDALE DISTRICT COUNCIL	OPA	Local Authority
341	SALFORD CITY COUNCIL	OPA	Local Authority
342	SANDWELL METROPOLITAN BOROUGH COUNCIL	OPA	Local Authority
343	SCARBOROUGH BOROUGH COUNCIL	OPA	Local Authority
344	SCOTTISH BORDERS COUNCIL	OPA	Local Authority
345	SEDGEMOOR DISTRICT COUNCIL	OPA	Local Authority
346	SEFTON MET BOROUGH COUNCIL	OPA	Local Authority
347	SELBY DISTRICT COUNCIL	OPA	Local Authority
348	SEVENOAKS DISTRICT COUNCIL	OPA	Local Authority
349	SHEFFIELD CITY COUNCIL	OPA	Local Authority
350	SHETLAND ISLANDS COUNCIL	OPA	Local Authority
351	SHROPSHIRE COUNCIL	OPA	Local Authority
352	SLOUGH BOROUGH COUNCIL	OPA	Local Authority
353	SOLIHULL MET BOROUGH COUNCIL	OPA	Local Authority
354	SOMERSET COUNTY COUNCIL	OPA	Local Authority

355	SOUTH AYRSHIRE COUNCIL	OPA	Local Authority
356	SOUTH CAMBRIDGESHIRE DISTRICT COUNCIL	OPA	Local Authority
357	SOUTH DERBYSHIRE DISTRICT COUNCIL	OPA	Local Authority
358	SOUTH GLOUCESTERSHIRE COUNCIL	OPA	Local Authority
359	SOUTH HAMS DISTRICT COUNCIL	OPA	Local Authority
360	SOUTH KESTEVEN DISTRICT COUNCIL	OPA	Local Authority
361	SOUTH LAKELAND DISTRICT COUNCIL	OPA	Local Authority
362	SOUTH LANARKSHIRE COUNCIL	OPA	Local Authority
363	SOUTH NORFOLK AND BROADLANDS COUNCIL	OPA	Local Authority
364	SOUTH NORTHAMPTONSHIRE COUNCIL	OPA	Local Authority
365	SOUTH OXFORDSHIRE DISTRICT COUNCIL	OPA	Local Authority
366	SOUTH RIBBLE BOROUGH COUNCIL	OPA	Local Authority
367	SOUTH SOMERSET DISTRICT COUNCIL	OPA	Local Authority
368	SOUTH STAFFORDSHIRE COUNCIL	OPA	Local Authority
369	SOUTH TYNESIDE COUNCIL	OPA	Local Authority
370	SOUTHAMPTON CITY COUNCIL	OPA	Local Authority
371	SOUTHEND ON SEA BOROUGH COUNCIL	OPA	Local Authority
372	SOUTHWARK COUNCIL	OPA	Local Authority
373	SPELTHORNE BOROUGH COUNCIL	OPA	Local Authority
374	ST ALBANS CITY & DISTRICT COUNCIL	OPA	Local Authority
375	ST HELENS BOROUGH COUNCIL	OPA	Local Authority
376	STAFFORD BOROUGH COUNCIL	OPA	Local Authority
377	STAFFORDSHIRE COUNTY COUNCIL	OPA	Local Authority
378	STEVENAGE BOROUGH COUNCIL	OPA	Local Authority
379	STIRLING COUNCIL	OPA	Local Authority
380	STOCKPORT COUNCIL	OPA	Local Authority
381	STOCKTON ON TEES BOROUGH COUNCIL	OPA	Local Authority
382	STOKE ON TRENT CITY COUNCIL	OPA	Local Authority
383	STRATFORD ON AVON DISTRICT COUNCIL	OPA	Local Authority
384	STROUD DISTRICT COUNCIL	OPA	Local Authority
385	SUFFOLK COUNTY COUNCIL	OPA	Local Authority
386	SOMERSET WEST AND TAUNTON COUNCIL	OPA	Local Authority
387	SUNDERLAND CITY COUNCIL	OPA	Local Authority
388	SURREY COUNTY COUNCIL	OPA	Local Authority
389	SURREY HEATH BOROUGH COUNCIL	OPA	Local Authority
390	SUTTON LONDON BOROUGH COUNCIL	OPA	Local Authority
391	SWANSEA CITY AND COUNTY COUNCIL	OPA	Local Authority
392	SWINDON BOROUGH COUNCIL	OPA	Local Authority
393	TAMESIDE MET BOROUGH COUNCIL	OPA	Local Authority
394	TAMWORTH BOROUGH COUNCIL	OPA	Local Authority
395	TANDRIDGE DISTRICT COUNCIL	OPA	Local Authority
396	TEIGNBRIDGE DISTRICT COUNCIL	OPA	Local Authority
397	TELFORD AND WREKIN DISTRICT COUNCIL	OPA	Local Authority
398	TENDRING DISTRICT COUNCIL	OPA	Local Authority
399	TEST VALLEY BOROUGH COUNCIL	OPA	Local Authority
400	TEWKESBURY BOROUGH COUNCIL	OPA	Local Authority
401	THANET DISTRICT COUNCIL	OPA	Local Authority
402	THREE RIVERS DISTRICT COUNCIL	OPA	Local Authority
403	THURROCK COUNCIL	OPA	Local Authority
404	TONBRIDGE AND MALLING BOROUGH COUNCIL	OPA	Local Authority

405	TORBAY DISTRICT COUNCIL	OPA	Local Authority
406	TORFAEN COUNTY BOROUGH COUNCIL	OPA	Local Authority
407	TORRIDGE DISTRICT COUNCIL	OPA	Local Authority
408	TOWER HAMLETS COUNCIL	OPA	Local Authority
409	TRAFFORD COUNCIL	OPA	Local Authority
410	UTTLESFORD DISTRICT COUNCIL	OPA	Local Authority
411	VALE OF GLAMORGAN COUNCIL	OPA	Local Authority
412	VALE OF WHITE HORSE DISTRICT COUNCIL	OPA	Local Authority
413	WAKEFIELD COUNCIL	OPA	Local Authority
414	WALSALL DISTRICT COUNCIL	OPA	Local Authority
415	WALTHAM FOREST COUNCIL	OPA	Local Authority
416	WANDSWORTH AND RICHMOND COUNCIL SWLFP	OPA	Local Authority
417	WARRINGTON BOROUGH COUNCIL	OPA	Local Authority
418	WARWICK DISTRICT COUNCIL	OPA	Local Authority
419	WARWICKSHIRE COUNTY COUNCIL	OPA	Local Authority
420	WATFORD BOROUGH COUNCIL	OPA	Local Authority
421	WAVERLEY BOROUGH COUNCIL	OPA	Local Authority
422	WEALDEN DISTRICT COUNCIL	OPA	Local Authority
423	WELLINGBOROUGH BOROUGH COUNCIL	OPA	Local Authority
424	WELWYN HATFIELD DISTRICT COUNCIL	OPA	Local Authority
425	WEST BERKSHIRE DISTRICT COUNCIL	OPA	Local Authority
426	WEST DEVON BOROUGH COUNCIL	OPA	Local Authority
427	WEST DUNBARTONSHIRE COUNCIL	OPA	Local Authority
428	WEST LANCASHIRE DISTRICT COUNCIL	OPA	Local Authority
429	WEST LINDSEY DISTRICT COUNCIL	OPA	Local Authority
430	WEST LOTHIAN COUNCIL	OPA	Local Authority
431	WEST SUFFOLK COUNCIL	OPA	Local Authority
432	WEST SUSSEX COUNTY COUNCIL	OPA	Local Authority
433	WESTERN ISLES COUNCIL (COMHAIRLE NAN EILEAN SIAR)	OPA	Local Authority
434	WESTMINSTER CITY COUNCIL	OPA	Local Authority
435	WEYMOUTH AND PORTLAND BOROUGH COUNCIL	OPA	Local Authority
436	WIGAN DISTRICT COUNCIL	OPA	Local Authority
437	WILTSHIRE COUNCIL	OPA	Local Authority
438	WINCHESTER CITY COUNCIL	OPA	Local Authority
439	WINDSOR AND MAIDENHEAD BOROUGH COUNCIL	OPA	Local Authority
440	WIRRAL BOROUGH COUNCIL	OPA	Local Authority
441	WOKING BOROUGH COUNCIL	OPA	Local Authority
442	WOKINGHAM BOROUGH COUNCIL	OPA	Local Authority
443	WOLVERHAMPTON (CITY of)	OPA	Local Authority
444	WORCESTER CITY COUNCIL	OPA	Local Authority
445	WORCESTERSHIRE COUNTY COUNCIL	OPA	Local Authority
446	WORTHING & ADUR BOROUGH COUNCIL	OPA	Local Authority
447	WREXHAM COUNTY BOROUGH COUNCIL	OPA	Local Authority
448	WYRE COUNCIL	OPA	Local Authority
449	WYRE FOREST DISTRICT COUNCIL	OPA	Local Authority
450	YORK (CITY of) COUNCIL	OPA	Local Authority
451	Accountant in Bankruptcy (Scotland)	OPA	OPA
452	BANK OF ENGLAND - Prudential Regulation Authority	OPA	OPA
453	BRITISH BROADCASTING CORPORATION (BBC)	OPA	OPA
454	Care Quality Commissioner (CQC)	OPA	OPA

455	Charity Commission for England and Wales	OPA	OPA
456	Criminal Cases Review Commission	OPA	OPA
457	Centre for Environment, Fisheries and Aquaculture Science (CEFAS)	OPA	OPA
458	Competition & Markets Authority (CMA)	OPA	OPA
459	Driver and Vehicle Standards Agency (DVSA)	OPA	OPA
460	Environment Agency	OPA	OPA
461	FINANCIAL CONDUCT AUTHORITY (FCA)	OPA	OPA
462	FOOD STANDARDS AGENCY	OPA	OPA
463	Food Standards Scotland	OPA	OPA
464	Gambling Commission	OPA	OPA
465	GANGMASTERS & LABOUR ABUSE AUTHORITY (GLA)	OPA	OPA
466	GENERAL PHARMACEUTICAL COUNCIL (GPC)	OPA	OPA
467	HEALTH & SAFETY EXECUTIVE (HSE)	OPA	OPA
468	HM Chief Inspector of Education, Children's Services and Skills (OFSTED)	OPA	OPA
469	Independent Office for Police Conduct (IOPC)	OPA	OPA
470	Information Commissioner's Office (ICO)	OPA	OPA
471	Police Investigations and Review Commissioner (PIRC)	OPA	OPA
472	Office of the Police Ombudsman for Northern Ireland (PONI)	OPA	OPA
473	Royal Mail	OPA	OPA
474	Air Accident Investigations Branch (DFT)	OPA	OPA
475	Marine Accident Investigation Branch (DFT)	OPA	OPA
476	Rail Accident Investigation Branch (DFT)	OPA	OPA
477	Marine Scotland	OPA	OPA
478	Maritime & Coastguard Agency (MCA)	OPA	OPA
479	Marine Management Organisation	OPA	OPA
480	Medicines and Healthcare Products Regulatory Agency (MHRA)	OPA	OPA
481	Natural Resources Wales	OPA	OPA
482	NHS - Counter Fraud Authority	OPA	OPA
483	NHS National Services Scotland	OPA	OPA
484	Office of Communications (OFCOM)	OPA	OPA
485	SERIOUS FRAUD OFFICE (SFO)	OPA	OPA
486	Scottish Criminal Cases Review Commission	OPA	OPA
487	Scottish Environmental Protection Agency (SEPA)	OPA	OPA
488	THE INSOLVENCY SERVICES	OPA	OPA
489	The Pensions Regulator	OPA	OPA
490	TRANSPORT SCOTLAND	OPA	OPA
491	The Welsh Assembly Government	OPA	OPA
492	UK National Authority for Counter Eavesdropping	OPA	OPA
493	An English Ambulance Trust (10 trusts in England)	OPA	Ambulance Service
494	Northern Ireland Ambulance Service Health and Social Care Trust	OPA	Ambulance Service
495	Northern Ireland Fire and Rescue Service Board	OPA	Fire and Rescue service
496	Scottish Ambulance Service Board	OPA	Ambulance Service
497	Welsh Ambulance Services NHS Trust	OPA	Ambulance Service
498	Department for the Economy in Northern Ireland (Trading Standards)	OPA	OGD - NI
499	The Department of Agriculture and Rural Development - NI	OPA	OGD - NI
500	The Department of Enterprise, Trade and Investment - NI	OPA	OGD - NI
501	The Department of the Environment - NI	OPA	OGD - NI
502	Department for Communities in Northern Ireland	OPA	OGD- NI
503	Northern Ireland Health and Social Care Regional Business Services Organisation - Counter Fraud and Probity Services	OPA	OPA - NI

504	Northern Ireland Health and Social Care Regional Business Services Organisation - Counter Fraud and Probity Services	OPA	OPA - NI
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Question Specific Guidance (this is not the return form)

Question URN	Question	Guidance	Source
TI001	The number of applications made by or on behalf of the intercepting authority for a targeted interception warrant?	Only count applications presented to an authorising person. Do not count drafts or incomplete applications.	PA
TI002	The number of applications for a targeted interception warrant that were refused by a Secretary of State?		PA
TI003	The number of decisions to issue a targeted interception warrant that a Judicial Commissioner refused to approve?		IPCO
TI004	The number of occasions that a referral was made by a Secretary of State to the Investigatory Powers Commissioner, following the decision of a Judicial Commissioner to refuse to approve the decision to issue a targeted interception warrant?		IPCO
TI005	The number of occasions where a targeted interception warrant was refused by the Investigatory Powers Commissioner, following a referral from a Secretary of State; after it had initially been refused by a Judicial Commissioner?		IPCO
TI006	The number of new targeted interception warrants issued by a Secretary of State and approved by a Judicial Commissioner?	This return should not include any renewals	IPCO
TI007	The number of targeted interception warrants issued by a Secretary of State in an urgent case?		PA
TI008	The number of targeted interception warrants issued by a Secretary of State in an urgent case where a Judicial Commissioner subsequently refused to approve the decision to issue the warrant?		IPCO
TI009	The number of targeted interception warrants issued where the purpose, or one of the purposes, of the warrant is to intercept, or select for examination, items subject to legal privilege?		IPCO
TI010	The number of targeted interception warrants issued where the intercepting authority considers that the relevant communications are likely to include items subject to legal privilege?		IPCO
TI011	The number of targeted interception warrants issued where the purpose, or one of the purposes, of the warrant is to intercept communications that the intercepting authority believes contain confidential journalistic material, or select for examination content which the intercepting authority believes contain confidential journalistic material?		IPCO
TI012	The number of targeted interception warrants issued where the purpose, or one of the purposes, of the warrant is to identify or confirm a source of journalistic information?		IPCO

TI013	The number of targeted interception warrants where the purpose, or one of the purposes, is to authorise or require the interception of communications sent by or intended for a member of a relevant legislature, or the selection for examination of the content of such communications?		IPCO
TI014	The number of targeted interception warrants that were renewed?	Count each instance of a renewal - i.e if a warrant was renewed twice during the reporting year then you would add '2' to your return value.	IPCO
TI015	The number of targeted interception warrants that a Secretary of State or Judicial Commissioner refused to approve the renewal of?		IPCO
TI016	The number of interception warrants issued or renewed by a Secretary of State and approved by a Judicial Commissioner that are 'thematic' warrants.	This is a new question for 2020. 'Thematic' warrants are described in paragraphs 5.11-5.28 of the Interception of Communications Code of Practice (2018). Count each new authorisation and each instance of a renewal.	IPCO
MA001	The number of applications made by or on behalf of the intercepting authority for a mutual assistance warrant?		PA
MA002	The number of applications for a mutual assistance warrant that were refused by a Secretary of State?		PA
MA003	The number of decisions to issue a mutual assistance warrant that a Judicial Commissioner refused to approve?		IPCO
MA004	The number of occasions that a referral was made by a Secretary of State to the Investigatory Powers Commissioner, following the decision of a Judicial Commissioner to refuse to approve the decision to issue a mutual assistance warrant?		IPCO
MA005	The number of occasions where a mutual assistance warrant was refused by the Investigatory Powers Commissioner, following a referral from a Secretary of State; after it had initially been refused by a Judicial Commissioner?		IPCO
MA006	The number of mutual assistance warrants issued by a Secretary of State and approved by a Judicial Commissioner?		IPCO
MA007	The number of mutual assistance warrants issued by a Secretary of State in an urgent case?		PA
MA008	The number of mutual assistance warrants issued by a Secretary of State in an urgent case where a Judicial Commissioner subsequently refused to approve the decision to issue the warrant?		IPCO
MA009	The number of mutual assistance warrants issued where the purpose, or one of the purposes, of the warrant is to intercept, or select for examination, items subject to legal privilege?		IPCO
MA010	The number of mutual assistance warrants issued where the intercepting authority considers that the relevant communications are likely to include items subject to legal privilege?		IPCO

MA011	The number of mutual assistance warrants issued where the purpose, or one of the purposes, of the warrant is to intercept communications that the intercepting authority believes contain confidential journalistic material, or select for examination content which the intercepting authority believes contain confidential journalistic material?		IPCO
MA012	The number of mutual assistance warrants issued where the purpose, or one of the purposes, of the warrant is to identify or confirm a source of journalistic information?		IPCO
MA013	The number of mutual assistance warrants where the purpose, or one of the purposes, is to authorise or require the interception of communications sent by or intended for a member of a relevant legislature, or the selection for examination of the content of such communications?		IPCO
MA014	The number of mutual assistance warrants that were renewed?		IPCO
MA015	The number of mutual assistance warrants that a Secretary of State or Judicial Commissioner refused to approve the renewal of?		IPCO
MA016	The number of mutual assistance warrants issued or renewed by a Secretary of State and approved by a Judicial Commissioner that are 'thematic' warrants.	This is a new question for 2020. 'Thematic' warrants are described in paragraphs 5.11-5.28 of the Interception of Communications Code of Practice (2018). Count each new authorisation and each instance of a renewal.	IPCO
TEI001	The number of applications made by or on behalf of the equipment interference authority for a targeted equipment interference warrant?		PA
TEI002	The number of applications for a targeted equipment interference warrant that were refused by an issuing authority?		PA
TEI003	The number of decisions to issue a targeted equipment interference warrant that were refused by a Judicial Commissioner?		IPCO
TEI004	The number of occasions that a referral was made by an issuing authority to the Investigatory Powers Commissioner, following the decision of a Judicial Commissioner to refuse to approve the decision to issue a targeted equipment interference warrant?		IPCO
TEI005	The number of decisions to issue a targeted equipment interference warrant that were refused by the Investigatory Powers Commissioner, following a referral from the issuing authority?		IPCO
TEI006	The number of targeted equipment interference warrants issued by the issuing authority and approved by a Judicial Commissioner?		IPCO
TEI007	The number of targeted equipment interference warrants issued by the issuing authority in an urgent case?		PA
TEI008	The number of targeted equipment interference warrants issued by the issuing authority in an urgent case where a Judicial Commissioner subsequently refused to approve a decision to issue the warrant?		IPCO
TEI009	The number of targeted equipment interference warrants issued where the purpose, or one of the purposes, of the warrant is to acquire, or select for examination, items subject to legal privilege?		IPCO
TEI010	The number of targeted equipment interference warrants issued where the equipment interference authority considers that the relevant material is likely to include items subject to legal privilege?		IPCO

TEI011	The number of targeted equipment interference warrants issued where the purpose, or one of the purposes, of the warrant is to obtain communications or other information that the equipment interference authority believes contain journalistic material, or select for examination journalistic material which the equipment interference authority believes is confidential journalistic material?		IPCO
TEI012	The number of targeted equipment interference warrants issued where the purpose, or one of the purposes, of the warrant is to identify or confirm a source of journalistic information?		IPCO
TEI013	The number of targeted equipment interference warrants where the purpose, or one of the purposes, is to acquire communications sent by or intended for a member of a relevant legislature, or the selection for examination of the content of such communications?		IPCO
TEI014	The number of targeted equipment interference warrants that were renewed?		IPCO
TEI015	The number of targeted equipment interference warrants that the issuing authority or Judicial Commissioner refused to approve the renewal of?		PA
TEI016	The number of targeted equipment interference warrants issued or renewed by a Secretary of State and approved by a Judicial Commissioner that are 'thematic' warrants.	This is a new question for 2020. 'Thematic' warrants are described in paragraphs 5.11-5.28 of the Interception of Communications Code of Practice (2018). Count each new authorisation and each instance of a renewal.	IPCO
CHIS001	The total number of applications made for a CHIS authorisation (including renewals and urgent cases)?	This should only include applications formally presented to an authorising officer for their authorisation.	PA
CHIS002	The total number of CHIS authorisations granted?	This should count each instance of an authorisation granted during the reporting year, including renewals and any instance of a former CHIS being 're-authorised'.	PA
CHIS003	The number of CHIS authorisations granted that were renewals?	This should include each instance of a renewal during the reporting year.	PA
CHIS004	The number of Juvenile CHIS authorisations granted?	i.e. any CHIS under the age of 18 at the time of authorisation.	PA
CHIS005	The number of CHIS authorisations granted in an urgent case (not including juvenile CHIS)?		PA
CHIS006	The number of Juvenile CHIS authorisations granted in an urgent case?		PA
CHIS007	The number of CHIS authorisations made which authorised participation in crime, (not including those made in an urgent case)?		PA
CHIS008	The number of CHIS authorisations granted in an urgent case which authorised participation in crime?		PA
CHIS009	The number of CHIS authorisations granted where knowledge of privileged or confidential information may be acquired (not including Legally Privileged material)?		PA
CHIS010	The number of CHIS authorisations granted for the use or conduct of a CHIS intended to obtain, provide access to or disclose knowledge of matters subject to legal privilege?		PA
CHIS011	The total number of persons authorised to be used as a CHIS?	Only count the number of persons who were authorised as a CHIS in the reporting year, regardless of the number of authorisations, e.g: a single person is authorised 3 times as a CHIS during the reporting year. The return value would still be '1', Or: a single authorisation covers a number of persons acting as a CHIS (as with non-relevant source on-line CHIS personas). Here you would return a value for the number of persons who acted as a CHIS. You may wish to add an explanatory note in the 'comments' field in such circumstances	PA
CHIS012	The number of juveniles authorised to be used as a CHIS under the age of 16 at the time the authorisation was granted or renewed?	This and the question CHIS013 replace the previous requirement to specify the age of the juvenile CHIS.	PA

CHIS013	The number of juveniles authorised to be used as a CHIS under the age of 18, and over the age of 16, at the time the authorisation was granted or renewed?	i.e. any juvenile CHIS aged 16 or 17.	PA
CHIS014	The number of vulnerable individuals authorised to be used as a CHIS?	This is a new question for 2020. Section 4.11 of the CHIS Code of Practice (2018) describes 'vulnerable individuals' and Section 4.1 of the RIP(S)A CHIS Code of Practice (2017).	PA
RS001	The total number of applications made for a relevant source authorisation, including renewals?		PA
RS002	The total number of relevant source authorisations granted?		PA
RS003	The number of relevant source authorisations granted in an urgent case?		PA
RS004	The total number of persons authorised to be used as a relevant source?		PA
RS005	The number of relevant source authorisations granted that were renewals? (Long term Authorisations)		PA
RS006	The number of relevant source authorisations that a Judicial Commissioner refused to approve the renewal of?		IPCO
RS007	The number of relevant source authorisations that a Judicial Commissioner refused to approve the renewal of, that were subsequently approved on appeal by the Investigatory Powers Commissioner		IPCO
RS008	The number of relevant source authorisations granted where knowledge of privileged or confidential information may be acquired (not including Legally Privileged material)?		PA
RS009	The number of relevant source authorisations granted for the use or conduct of a relevant source intended to obtain, provide access to or disclose knowledge of matters subject to legal privilege?		PA
PI001	The number of applications made for a Property Interference authorisation?		IPCO
PI002	The total number of Property Interference authorisations granted (including urgent cases)?		IPCO
PI003	Of these, the number of Property Interference authorisations granted in an urgent case?		IPCO
PI004	The number of non-urgent Property Interference authorisations that were refused by a Judicial Commissioner?		IPCO
PI005	The number of decisions to issue an urgent Property Interference authorisation that were subsequently quashed by a Judicial Commissioner?		IPCO
IS001	The number of applications made for an Intrusive Surveillance authorisation?		IPCO
IS002	The total number of Law Enforcement Intrusive Surveillance authorisations granted (including renewals and urgent cases)?		IPCO
IS003	Of this total, the number of Intrusive Surveillance authorisations granted in an urgent case?		IPCO
IS004	The number of non-urgent Intrusive Surveillance authorisations that were refused by a Judicial Commissioner?		IPCO
IS005	The number of decisions to issue an urgent Intrusive Surveillance authorisation that were subsequently quashed by a Judicial Commissioner?		IPCO

IS006	The number of Intrusive Surveillance authorisations granted, likely or intended to result in the acquisition of knowledge of confidential or privileged material (not including items of legal privilege)?		IPCO
IS007	The number of Intrusive Surveillance authorisations granted where legally privileged items will or may be obtained?		IPCO
DS001	The total number of applications made for a Directed Surveillance authorisation (including renewals)?		PA
DS002	The total number of Directed Surveillance authorisations granted (including renewals and urgent cases)?		PA
DS003	The number of Directed Surveillance authorisations granted in an urgent case?		PA
DS004	The number of Directed Surveillance authorisations granted, likely or intended to result in the acquisition of knowledge of confidential or privileged material (not including items of legal privilege)?		PA
DS005	The number of Directed Surveillance authorisations granted where legally privileged items will or may be obtained?		PA
LPP001	The number of applications made for a Request to Retain LPP?		IPCO
LPP002	The number of Requests to Retain LPP granted?		IPCO
LPP003	The number of Requests to Retain LPP that were refused by a Judicial Commissioner?		IPCO
PS001	Prison Services: The number of non-urgent Intrusive Surveillance authorisations that were refused by a Secretary of State?		PA
PS002	Prison Services: The number of decisions to issue an urgent Intrusive Surveillance authorisation that were subsequently quashed by a Secretary of State?		PA
CD001	Total annual number of applications submitted to a SPoC seeking the acquisition of communications data? (24.4A)	<p>Provide the number of applications <u>submitted</u> to a SPoC which includes;</p> <ul style="list-style-type: none"> • All applications accepted, referred or declined by a SPoC or DP • All urgent oral • All applications by specialist departments (for example confidential unit applications based on intercept product, professional standards, counter-terrorist units etc.) <p>This requirement should NOT capture;</p> <ul style="list-style-type: none"> • Consequential schedules • Renewals 	PA

CD002a	Total annual number of applications made under s.60A to obtain Communications Data that were subsequently authorised? (24.4C, E & F)	<p>Provide the number of applications submitted to an Authorising Officer which were <u>approved</u> after due consideration which includes;</p> <ul style="list-style-type: none"> • All urgent oral • All authorisations of conduct to acquire CD • All authorisations to give notice to acquire CD • All applications by specialist departments (for example confidential unit applications based on intercept product, professional standards, counter terrorist units etc) • Partially authorised applications. • Approved applications which were subsequently cancelled, for any reason, prior to the acquisition of data. <p>This requirement should NOT capture;</p> <ul style="list-style-type: none"> • Consequential schedules • Renewals 	PA
CD002b	Total annual number of applications made under s.61 to obtain Communications Data that were subsequently authorised? (24.4C, E & F)	As for CD002a	PA
CD003	Of the total number of authorisations, how many were granted from urgent applications made under s.61A? (24.4H & I)	<p>Provide the total number of applications approved or notification given orally. This includes authorisations to acquire and authorisations to give notice to acquire CD.</p> <p>The number of notices given orally can be calculated by the number of notice documents that are retrospectively served on telecommunications or postal operators.</p> <p>If a Police collaboration agreement is in place it is the duty of the public authority that closes an oral application for communications data to retain appropriate records as laid out in the CoP.</p>	PA
CD004	Of the total number of applications authorised, how many applications related to the acquisition of an Internet Connection Records (ICR)?	We only expect this question to apply to a small number of public authorities. For most the return will be '0' as per the 'nil return' guidance.	PA
CD005	Of these authorised applications to obtain an ICR, how many were granted from urgent applications made under s.61A?	We only expect this question to apply to a small number of public authorities. For most the return will be '0' as per the 'nil return' guidance.	PA
CD006a	Of the total number of authorisations, how many were there where any part of the authorisation related to a medical doctor? (24.4K)	Total applications which include a requirement for data on a person who is a member of a profession that handles privileged or otherwise confidential information.	PA
CD006b	Of the total number of authorisations, how many were there where any part of the authorisation related to a lawyer? (24.4K)	As for CD006a	PA
CD006c	Of the total number of authorisations, how many were there where any part of the authorisation related to a journalist? (24.4K)	As for CD006a	PA
CD006d	Of the total number of authorisations, how many were there where any part of the authorisation related to a member of a relevant legislature (MP, MSP, Member of Welsh and Northern Island Assembly's)? (24.4K)	As for CD006a	PA
CD006e	Of the total number of authorisations, how many were there where any part of the authorisation related to a minister of religion? (24.4K)	As for CD006a	PA
CD007	Of the total number of authorisations, how many were to obtain communications data in order to confirm or identify a journalist's source? (24.4L)		PA

CD008	Of the total number of authorisations to obtain CD in order to confirm or identify a journalist's source, how many were granted from urgent applications made under s.60A? (24.4L)		PA
CD009a	For each authorised application, how many were for the following statutory purpose: National security? (24.6B)	Note that this is for the number of CD <u>authorisations</u> (not items of CD as in 2019)	PA
CD009b	For each authorised application, how many were for the following statutory purpose: Applicable Crime Purpose: Prevent or detect crime / prevent disorder? (24.6B)	As for CD009a	PA
CD009c	For each authorised application, how many were for the following statutory purpose: Economic well-being of the UK where interest relevant to national security? (24.6B)	As for CD009a	PA
CD009d	For each authorised application, how many were for the following statutory purpose: In the interests of public safety? (24.6B)	As for CD009a	PA
CD009e	For each authorised application, how many were for the following statutory purpose: Preventing death / injury etc? (24.6B)	As for CD009a	PA
CD009f	For each authorised application, how many were for the following statutory purpose: To assist investigations into miscarriages of justice? (24.6B)	As for CD009a	PA
CD009g	For each authorised application, how many were for the following statutory purpose: To identify person who has died (otherwise than a result of crime) or is unable to identify themselves, or To identify next of kin or reason for death or condition? (24.6B)	As for CD009a	PA
CD010a	For each authorised application, where the communications data is being sought for an 'applicable crime' purpose as set out at section 60A(7), 61(7) or 61A(7) of the Act, how many related to the crime type: Arson (24.6C)	Note that this is for the number of CD authorisations (not items of CD as in 2019).	PA
CD010b	For each authorised application, where the communications data is being sought for an 'applicable crime' purpose as set out at section 60A(7), 61(7) or 61A(7) of the Act, how many related to the crime type: Burglary (24.6C)	As for CD010a	PA
CD010c	For each authorised application, where the communications data is being sought for an 'applicable crime' purpose as set out at section 60A(7), 61(7) or 61A(7) of the Act, how many related to the crime type: Criminal Damage (24.6C)	As for CD010a	PA
CD010d	For each authorised application, where the communications data is being sought for an 'applicable crime' purpose as set out at section 60A(7), 61(7) or 61A(7) of the Act, how many related to the crime type: Drugs Offences (24.6C)	As for CD010a	PA
CD010e	For each authorised application, where the communications data is being sought for an 'applicable crime' purpose as set out at section 60A(7), 61(7) or 61A(7) of the Act, how many related to the crime type: Fraud and Deception Offences (24.6C)	As for CD010a	PA
CD010f	For each authorised application, where the communications data is being sought for an 'applicable crime' purpose as set out at section 60A(7), 61(7) or 61A(7) of the Act, how many related to the crime type: Harassment (24.6C)	As for CD010a	PA
CD010g	For each authorised application, where the communications data is being sought for an 'applicable crime' purpose as set out at section 60A(7), 61(7) or 61A(7) of the Act, how many related to the crime type: Miscellaneous crimes against society. (24.6C)	As for CD010a	PA

CD010h	For each authorised application, where the communications data is being sought for an 'applicable crime' purpose as set out at section 60A(7), 61(7) or 61A(7) of the Act, how many related to the crime type: Possession of weapons offences. (24.6C)	As for CD010a	PA
CD010i	For each authorised application, where the communications data is being sought for an 'applicable crime' purpose as set out at section 60A(7), 61(7) or 61A(7) of the Act, how many related to the crime type: Public order offences. (24.6C)	As for CD010a	PA
CD010j	For each authorised application, where the communications data is being sought for an 'applicable crime' purpose as set out at section 60A(7), 61(7) or 61A(7) of the Act, how many related to the crime type: Robbery offences. (24.6C)	As for CD010a	PA
CD010k	For each authorised application, where the communications data is being sought for an 'applicable crime' purpose as set out at section 60A(7), 61(7) or 61A(7) of the Act, how many related to the crime type: Sexual offences. (24.6C)	As for CD010a	PA
CD010l	For each authorised application, where the communications data is being sought for an 'applicable crime' purpose as set out at section 60A(7), 61(7) or 61A(7) of the Act, how many related to the crime type: Terrorism offences. (24.6C)	As for CD010a	PA
CD010m	For each authorised application, where the communications data is being sought for an 'applicable crime' purpose as set out at section 60A(7), 61(7) or 61A(7) of the Act, how many related to the crime type: Theft offences. (24.6C)	As for CD010a	PA
CD010n	For each authorised application, where the communications data is being sought for an 'applicable crime' purpose as set out at section 60A(7), 61(7) or 61A(7) of the Act, how many related to the crime type: Violence against the person . (24.6C)	As for CD010a	PA
CD010o	For each authorised application, where the communications data is being sought for an 'applicable crime' purpose as set out at section 60A(7), 61(7) or 61A(7) of the Act, how many related to the crime type: Violence against the person - homicide. (24.6C)	As for CD010a	PA
CD010p	For each authorised application, where the communications data is being sought for an 'applicable crime' purpose as set out at section 60A(7), 61(7) or 61A(7) of the Act, how many related to the crime type: Other. (24.6C)	Public authorities (especially those with niche statutory functions) should use this to record authorisations which do not match any of the above applicabale crime types. Please use the comments box to record the type of crime. Please try to minimise the use use of this category.	PA

CD011a	The total annual number of <u>items</u> of Communications Data categorised as <u>entity</u> data sought in authorised applications, as described at section 261(5) of the Act, and Chapter 2 of the CD Code of Practice? (24.6D)	<p>An item of communications data is a data requirement on a communications address or other descriptor. For example, a subscriber check, a period of traffic data, a cross network search, a forward-facing traffic data request. Please note:</p> <ul style="list-style-type: none"> • An item remains a single item regardless of the number of enquiries made in the period of the authorisation or notice (e.g. periodic location updates are not counted individually) • Multi CSP cross network searches on a communications address are counted as a single item • A historic and live (forward facing) cell-site data requirement on a communications address is counted as one item of data for a specified period. • A subscriber check and a traffic data requirement on one communications address is to be treated as two items of data. <p>One item of communications data is a single communications address or other descriptor included in a notice or authorisation. For example, one communications address that relates to 30 days of incoming and outgoing call data is one item of communications data.</p>	PA
CD011b	The total annual number of <u>items</u> of Communications Data categorised as <u>events</u> data sought in authorised applications, as described at section 261(5) of the Act, and Chapter 2 of the CD Code of Practice? (24.6D)		PA
CD012a	The total number of <u>items</u> of communication data sought in authorised applications/notices that are categorised as a 'telephony - fixed line' data type? (24.6E)		PA
CD012b	The total number of <u>items</u> of communication data sought in authorised applications/notices that are categorised as a 'telephony - mobile' data type? (24.6E)		PA
CD012c	The total number of <u>items</u> of communication data sought in authorised applications/notices that are categorised as an 'internet' data type? (24.6E)		PA
CD012d	The total number of <u>items</u> of communication data sought in authorised applications/notices that are categorised as a 'postal' data type? (24.6E)		PA
CD012e	The total number of <u>items</u> of communication data sought in authorised applications/notices that are categorised as an 'other' data type? (24.6E)	Please use the comments box to record the data type/s and note the distribution of items against each type. Please try to minimise the use of this category.	PA
CD013a	The total number of items of communication data sought in authorised applications/notices where the subject is categorised as a Victim and/or complainant? (24.6 F)	Please note that the victim and complainant types have been merged as IPCO understands that it is not possible in some CD workflows to distinguish between the two types.	PA
CD013b	The total number of items of communication data sought in authorised applications/notices where the subject is categorised as a Witness? (24.6 F)		PA
CD013c	The total number of items of communication data sought in authorised applications/notices where the subject is categorised as a suspect? (24.6 F)		PA
CD013d	The total number of items of communication data sought in authorised applications/notices where the subject is categorised as next-of-kin? (24.6 F)		PA
CD013e	The total number of items of communication data sought in authorised applications/notices where the subject is categorised as a vulnerable person? (24.6 F)		PA

CD013f	The total number of items of communication data sought in authorised applications/notices where the subject is categorised as an other relevant person? (24.6 F)		PA
TP001	Number of cases which engaged The Principles reviewed on inspection		IPCO
TP002	Number of cases brought proactively to IPCO's attention because they posed contentious legal or policy issues		PA
TP003a	Total number of all GC cases (not limited to those reviewed on inspection), where personnel: knew or believed that torture would occur		PA
TP003b	Total number of all GC cases (not limited to those reviewed on inspection), identified a serious risk of torture and submitted for approval despite the presumption not to proceed in such cases		PA
TP003c	Total number of all GC cases (not limited to those reviewed on inspection), where personnel: identified a serious risk of CIDT and submitted for approval		PA
TP004d	Total number of all GC cases (not limited to those reviewed on inspection), where personnel: identified a serious risk of lack of due process and submitted for approval		PA

General Guidance

Topic	Guidance
Applications	For any question that asks for application data, only count applications that were formally presented to an authorising person. Do not include drafts. Do include any applications rejected by the authorising body, even those subsequently accepted and authorised after re-drafting.
New warrants/authorisations	Any statistics referring to a 'new' authorisation or warrant should not include renewals in the figure.
Renewals	With renewed authorisations, you should count each instance of a renewal, i.e. if a warrant was renewed twice during the reporting year then you would add '2' to your return value.
Totals	When asked for a 'total' figure, you should include new authorisations, renewals and any urgent authorisations (including any that are subsequently rejected or quashed). This does not apply to Communications Data (see specific guidance for CD questions on the guidance tab of the Excel template).
Activity at year-end	<p>As a rule, only count events that have actually occurred in the reporting year. For example, if a Directed Surveillance Application was formally applied for on 31 December but only authorised on 2 January the following year, you would count the application, but not the authorisation. This may not always be obvious from case management systems, so pay close attention to activity close to the end of the reporting year.</p> <p>Please note the number of applications that were 'year-end' in the comments column so IPCO can properly calculate the number of applications that were not authorised/rejected.</p> <p>If your IT does not allow you to follow this rule, then please use the comments column to explain.</p>
Saving the return form	You should save your returns template using the following naming convention: '*public authority name* - IPCO stats – 2020.xlsx'. For example: 'MPS – IPCO stats.xlsx' – 2020 or 'Falkirk Council – IPCO stats – 2020.xlsx'. Be careful not to save it as a template, but as a worksheet. Please do not password protect your return as this will be blocked by our email firewalls.
Sending the completed return	All completed returns should be sent to: info@ipco.org.uk

Deadline for returns	The deadline for completed returns is 31 January 2021
Public Authority Unique Reference Number (URN)	You should insert the URN for your public authority in column A of your return form. You can find these listed on the second sheet/tab (Public Authority URNs). Please ensure you put the number in each relevant cell in column A. The 'Fill' function in Excel will allow you to do this quickly. If you are unable to find your public authority in the list of Public Authority URNs Contact IPCO by email at: info@ipco.org.uk
Relevant Questions	IPCO has pre-formatted the questionnaire so you should only receive questions relevant to the powers available to your public authority. Each question has a specific URN and are grouped by power (e.g. TI relates to Targeted Intercept, IS relates to Intrusive Surveillance). If there are questions relating to a power not available to your Public Authority, please ignore these and leave the return fields blank and add a 'not relevant' statement in the comments column: do not put N/A in the return field. If you think that there are questions missing for a power available to your authority, you can check against the full list of questions provided on the guidance tab. Please contact IPCO and we will provide the correct version of the form.
Nil Returns	Do not leave any relevant question return cells in column D blank. You must give an answer for each relevant question. If there is a nil return put in '0'. Only put whole number values in column D (the form is formatted to ensure this).
Comments column	For each relevant question you can add comments in column F. As a rule, you should not add any comments here unless the question suggests that you do.
Editing/Formating the return form	Please do not edit or format the return form in any way. Attempts to do so may prevent IPCO from uploading the return form into our database (the form is locked to prevent additions). All returns must be made on the single return form/sheet: do not attempt to submit a return form with the different powers split onto different sheets/tabs. Do not add extra rows or columns, merge cells or change the headings or questions in any way. There is no need to remove the PA URN sheet or this guidance sheet from your return.
Combined warrants/authorisations	There is no separate statistic for combined warrants/authorisations themselves. For the return, you need to count each power used in the combined warrant against the relevant questions for that power. For example, with a combined TI/TEI warrant application that is subsequently authorised you would count: 1 TI application, 1 TEI application, 1 TI authorisation and 1 TEI authorisation.
Regional policing units	Regional policing units such as ROCUs and CTPs should include their statistics with those of the police force that acts as the parent public authority for the unit. Please contact IPCO if there are any reasons why this is not possible (e.g. if the authorisation was made by an officer from another police force/public authority)

ROTHERHAM BOROUGH COUNCIL
RIPA Policy

June 2021

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Appendix 1: Non-RIPA Surveillance
Sample Form for Non-RIPA Surveillance

Appendix 2: Forms

ROTHERHAM BOROUGH COUNCIL

1. COVERT SURVEILLANCE POLICY STATEMENT

Introduction

1. Rotherham Borough Council (“the Council”) is committed to building a fair and safe community for all by ensuring the effectiveness of laws designed to protect individuals, businesses, the environment and public resources.
2. The Council recognises that most organisations and individuals appreciate the importance of these laws and abide by them. The Council will use its best endeavours to help them meet their legal obligations without unnecessary expense and bureaucracy.
3. At the same time the Council has a legal responsibility to ensure that those who seek to flout the law are the subject of firm but fair enforcement action. Before taking such action, the Council may need to undertake covert surveillance of individuals and/or premises to gather evidence of illegal activity.

Procedure

4. All covert surveillance shall be undertaken in accordance with the procedures set out in this document.
5. The Council shall ensure that covert surveillance is only undertaken where it complies fully with all applicable laws in particular the:
 - Human Rights Act 1998
 - Regulation of Investigatory Powers Act 2000 (“RIPA”)
 - Protection of Freedoms Act 2012
 - Data Protection Act 2018
6. The Council shall, in addition, have due regard to all official guidance and codes of practice particularly those issued by the Home Office, the Investigatory Powers Commissioner’s Office, the Security Camera Commissioner and the Information Commissioner.
7. In particular the following guiding principles shall form the basis of all covert surveillance activity undertaken by the Council:
 - Covert surveillance shall only be undertaken where it is absolutely necessary to achieve the desired aims.
 - Covert surveillance shall only be undertaken where it is proportionate to do so and in a manner that it is proportionate.
 - Adequate regard shall be had to the rights and freedoms of those who are not the target of the covert surveillance.

- All authorisations to carry out covert surveillance shall be granted by appropriately trained and designated authorising officers. A list of those authorising officers who have been nominated by their Directorate and have undertaken appropriate training is held by the Senior Responsible Officer (SRO).
- Covert surveillance which is regulated by RIPA shall only be undertaken after obtaining judicial approval.
- The operation of this Policy and Procedure will be overseen by the SRO, whose role is described later in this document.

Training and Review

8. All Council officers undertaking and authorising covert surveillance shall be appropriately trained to ensure that they understand their legal and moral obligations.
9. Quality Assurance checks shall be carried out by the Solicitor with conduct of a specific case and the RIPA Co-ordinator to ensure that officers are complying with this policy when the authorisation forms are forwarded to Legal Services for the Judicial Approval applications. All other forms – Renewals, Review, and Cancellation forms are submitted to the RIPA Co-ordinator who will collate the forms for the Central Record.
10. This policy shall be reviewed at least once a year in the light of the latest legal developments and changes to official guidance and codes of practice.
11. The operation of this policy shall be overseen by the Council's Audit Committee by receiving reports on a 6 monthly basis to ensure that the RIPA powers are being used consistently with this policy.

Conclusion

12. All citizens will reap the benefits of this policy, through effective enforcement of criminal and regulatory legislation and the protection that it provides.
13. Adherence to this policy will minimise intrusion into citizens' lives and will avoid any legal challenge to the Council's covert surveillance activities.
14. An electronic copy of this Policy can be found on the Council's Intranet on the Key Documents section of the Legal Services page.
15. Any questions relating to this policy should be addressed to:

Contact: Elizabeth Anderton, Service Manager [Adult Social Care and Litigation], Legal Services - Extension 23736
Bal Nahal, Head of Legal Services – Extension 01709 823661

2. GUIDE TO SURVEILLANCE REGULATED BY PART 2 OF RIPA

Part 2 of RIPA sets out a regulatory framework for the use of covert investigatory techniques by public authorities to ensure that they are compatible with the European Convention of Human Rights (ECHR), particularly Article 8, the right to respect for private and family life. The purpose of this part of the procedure is to help you decide what type of surveillance you are doing and whether it is regulated by Part 2.

The Law

- The Regulation of Investigatory Powers Act 2000
<http://www.legislation.gov.uk/ukpga/2000/23/contents>
- RIPA Explanatory Notes
<http://www.legislation.gov.uk/ukpga/2000/23/notes/contents>
- RIPA Statutory Codes of Practice (Revised August 2018)
<https://www.gov.uk/government/publications/covert-surveillance-and-covert-human-intelligence-sources-codes-of-practice>
 - Covert Surveillance and Property Interference
 - Covert Human Intelligence Sources
- SI 2010 N0.521 - Regulation of Investigatory Powers (Directed Surveillance and Covert Human Intelligence Sources) Order 2010
http://www.legislation.gov.uk/uksi/2010/521/pdfs/uksi_20100521_en.pdf
- SI 2012 No.1500 (The Regulation of Investigatory Powers (Directed Surveillance and Covert Human Intelligence Sources) (Amendment) Order 2012)
http://www.legislation.gov.uk/uksi/2012/1500/pdfs/uksi_20121500_en.pdf

The Surveillance Techniques which Local Authorities may authorise

Part 2 of RIPA allows local authorities to authorise two out of the three techniques it regulates i.e. the use of directed surveillance and covert human intelligence sources. The first issue for any local authority officer, considering undertaking covert surveillance is: **is it something that can be authorised under RIPA?**

Let us consider the definitions of the different types of surveillance regulated by Part 2 of RIPA:

1. Directed Surveillance
2. Intrusive Surveillance
3. Covert Human Intelligence Source (CHIS)

i) Directed Surveillance: This is defined in S.26(2) of the Act:

“Subject to subsection (6), surveillance is directed for the purposes of this Part if it is covert but not intrusive and is undertaken –

- (a) for the purposes of a specific investigation or a specific operation;*
- (b) in such a manner as is likely to result in the obtaining of private information about a person (whether or not one specifically identified for the purposes of the investigation or operation); and*
- (c) otherwise than by way of an immediate response to events or circumstances the nature of which is such that it would not be reasonably practicable for an authorisation under this Part to be sought for the carrying out of the surveillance.”*

Typically local authorities may use Directed Surveillance when investigating benefit fraud, trading standards offences or serious environmental crime or antisocial behaviour. This may involve covertly filming or following an individual or monitoring their activity in other ways.

Before undertaking any covert surveillance activity an investigating officer must ask (and have an affirmative answer to) six questions before the activity can be classed as Directed Surveillance:

- Is the surveillance, actually “surveillance” as defined by the Act?
- Will it be done covertly?
- Is it for a specific investigation or a specific operation?
- Is it likely to result in the obtaining of private information about a person?
- Will it be done, otherwise than an immediate response to events?

Please consult Flowchart 1 when deciding if your surveillance is Directed.

Key Points to Note

1. General observations do not constitute Directed Surveillance. The Covert Surveillance Code (para 3.33) states:

“The general observation duties of many law enforcement officers and other public authorities do not require authorisation under the 2000 Act, whether covert or overt. Such general observation duties frequently form part of the legislative functions of public authorities, as opposed to the pre-planned surveillance of a specific person or group of people.”

2. Surveillance is only Directed if it is covert. S.26(9)(a) states:

“Surveillance is covert if, and only if, it is carried out in a manner that is calculated to ensure that persons who are subject to the surveillance are unaware that it is or may be taking place;”

This requires investigating officers to consider the manner in which the surveillance is going to be undertaken. If it is done openly, without making any attempt to conceal it or a warning letter is served on the target before the surveillance is done, then it will not be covert.

3. The definition of “private information” is very wide. The Covert Surveillance and Property Interference Code at paragraphs 3.3 to 3.6 states:
- 3.3 *The 2000 Act states that private information includes any information relating to a person’s private or family life¹⁰. As a result, private information is capable of including any aspect of a person’s private or personal relationship with others, such as family¹¹ and professional or business relationships. Information which is non-private may include publicly available information such as books, newspapers, journals, TV and radio broadcasts, newswires, web sites, mapping imagery, academic articles, conference proceedings, business reports, and more. Such information may also include commercially available data where a fee may be charged, and any data which is available on request or made available at a meeting to a member of the public. Non-private data will also include the attributes of inanimate objects such as the class to which a cargo ship belongs.*
- 3.4 *Whilst a person may have a reduced expectation of privacy when in a public place, covert surveillance of that person’s activities in public may still result in the obtaining of private information. This is likely to be the case where that person has a reasonable expectation of privacy even though acting in public and where a record is being made by a public authority of that person’s activities for future consideration or analysis.¹² Surveillance of publicly accessible areas of the internet should be treated in a similar way, recognising that there may be an expectation of privacy over information which is on the internet, particularly where accessing information on social media websites. See paragraphs 3.10 to 3.17 below for further guidance about the use of the internet as a surveillance tool.*
- 3.5 *Private life considerations are particularly likely to arise if several records are to be analysed together in order to establish, for example, a pattern of behaviour, or if one or more pieces of information (whether or not available in the public domain) are covertly (or in some cases overtly) obtained for the purpose of making a permanent record about a person or for subsequent data processing to generate further information. In such circumstances, the totality of information gleaned may constitute private information even if individual records do not. Where such conduct includes covert surveillance, a directed surveillance authorisation may be considered appropriate.*
- 3.6 *Private information may include personal data, such as names, telephone numbers and address details. Where such information is acquired by means of covert surveillance of a person having a reasonable expectation of privacy, a directed surveillance authorisation is appropriate.*

4. Where covert surveillance needs to be done in an emergency and there is no time (or no Authorising Officer available) to authorise the activity, the surveillance can still be done. It will not constitute Directed Surveillance. The Covert Surveillance Code (para 3.32) states:

“Covert surveillance that is likely to reveal private information about a person but is carried out by way of an immediate response to events such that it is not reasonably practicable to obtain an authorisation under the 2000 Act, would not require a directed surveillance authorisation. The 2000 Act is not intended to prevent law enforcement officers fulfilling their legislative functions. To this end section 26(2)(c) of the 2000 Act provides that surveillance is not directed surveillance when it is carried out by way of an immediate response to events or circumstances the nature of which is such that it is not reasonably practicable for an authorisation to be sought for the carrying out of the surveillance.”

5. If the Council authorises a non-employee (e.g. an enquiry agent) to conduct covert surveillance then that person/company is acting as an agent for the Council. The Authorising Officer must ensure that the person/company is competent and they have provided a written acknowledgment that they are an agent of the Council and will comply with the authorisation.
6. The revised Code of Practice for Covert Surveillance and Property Interference at paragraphs 3.10 to 3.17 clarifies the position on the use of social media for surveillance and provides examples:

3.10 The growth of the internet, and the extent of the information that is now available online, presents new opportunities for public authorities to view or gather information which may assist them in preventing or detecting crime or carrying out other statutory functions, as well as in understanding and engaging with the public they serve. It is important that public authorities are able to make full and lawful use of this information for their statutory purposes. Much of it can be accessed without the need for RIPA authorisation; use of the internet prior to an investigation should not normally engage privacy considerations. But if the study of an individual’s online presence becomes persistent, or where material obtained from any check is to be extracted and recorded and may engage privacy considerations, RIPA authorisations may need to be considered. The following guidance is intended to assist public authorities in identifying when such authorisations may be appropriate.

3.11 The internet may be used for intelligence gathering and/or as a surveillance tool. Where online monitoring or investigation is conducted covertly for the purpose of a specific investigation or operation and is likely to result in the obtaining of private

information about a person or group, an authorisation for directed surveillance should be considered, as set out elsewhere in this code. Where a person acting on behalf of a public authority is intending to engage with others online without disclosing his or her identity, a CHIS authorisation may be needed (paragraphs 4.10 to 4.16 of the Covert Human Intelligence Sources code of practice provide detail on where a CHIS authorisation may be available for online activity

- 3.12 *In deciding whether online surveillance should be regarded as covert, consideration should be given to the likelihood of the subject(s) knowing that the surveillance is or may be taking place. Use of the internet itself may be considered as adopting a surveillance technique calculated to ensure that the subject is unaware of it, even if no further steps are taken to conceal the activity. Conversely, where a public authority has taken reasonable steps to inform the public or particular individuals that the surveillance is or may be taking place, the activity may be regarded as overt and a directed surveillance authorisation will not normally be available.*
- 3.13 *As set out in paragraph 3.14 below, depending on the nature of the online platform, there may be a reduced expectation of privacy where information relating to a person or group of people is made openly available within the public domain, however in some circumstances privacy implications still apply. This is because the intention when making such information available was not for it to be used for a covert purpose such as investigative activity. This is regardless of whether a user of a website or social media platform has sought to protect such information by restricting its access by activating privacy settings.*
- 3.14 *Where information about an individual is placed on a publicly accessible database, for example the telephone directory or Companies House, which is commonly used and known to be accessible to all, they are unlikely to have any reasonable expectation of privacy over the monitoring by public authorities of that information. Individuals who post information on social media networks and other websites whose purpose is to communicate messages to a wide audience are also less likely to hold a reasonable expectation of privacy in relation to that information.*
- 3.15 *Whether a public authority interferes with a person's private life includes a consideration of the nature of the public authority's activity in relation to that information. Simple reconnaissance of such sites (i.e. preliminary examination with a view to establishing whether the site or its contents are of interest) is unlikely to interfere with a person's reasonably held expectation*

of privacy and therefore is not likely to require a directed surveillance authorisation. But where a public authority is systematically collecting and recording information about a particular person or group, a directed surveillance authorisation should be considered. These considerations apply regardless of when the information was shared online. See also paragraph 3.

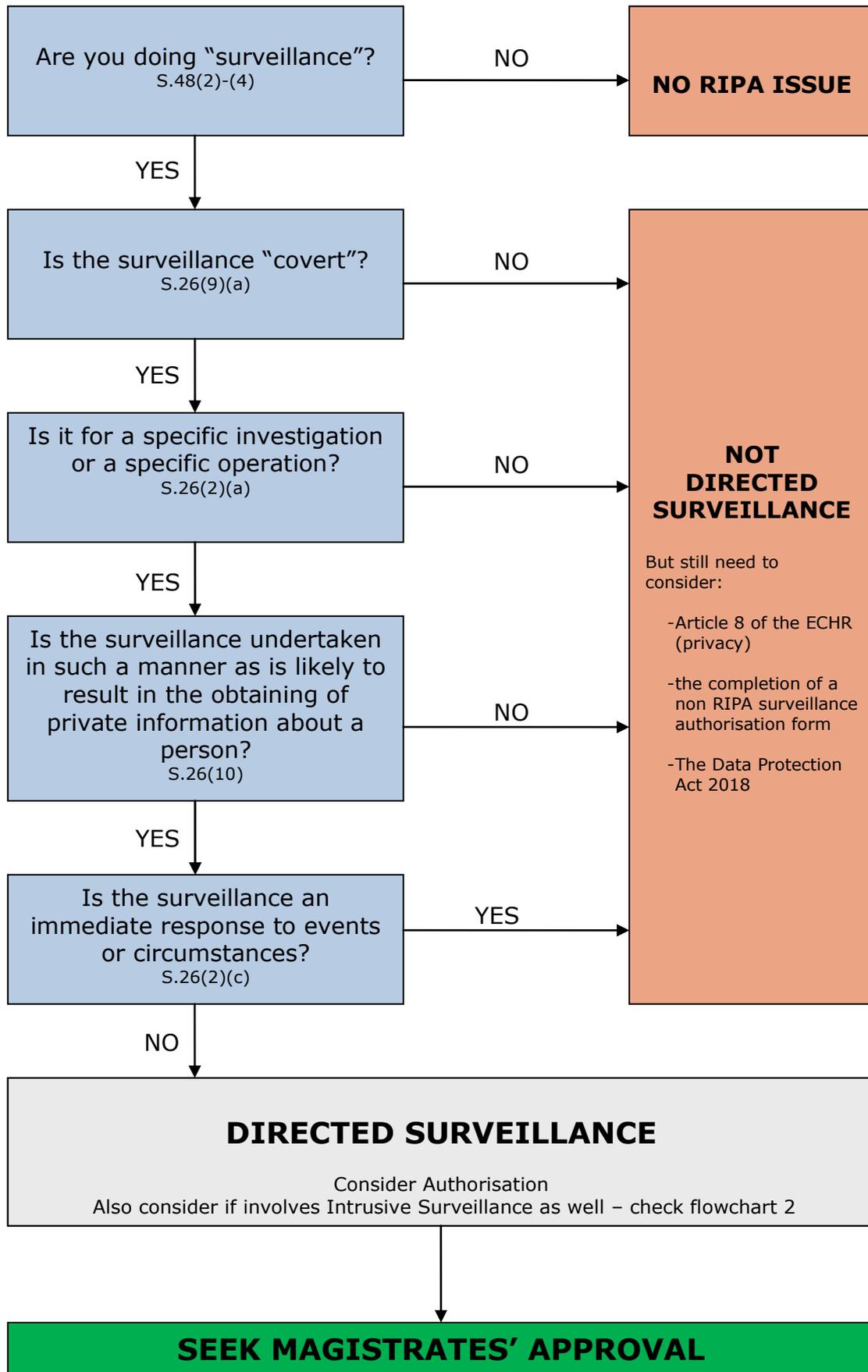
3.16 In order to determine whether a directed surveillance authorisation should be sought for accessing information on a website as part of a covert investigation or operation, it is necessary to look at the intended purpose and scope of the online activity it is proposed to undertake. Factors that should be considered in establishing whether a directed surveillance authorisation is required include:

- Whether the investigation or research is directed towards an individual or organisation;*
- Whether it is likely to result in obtaining private information about a person or group of people (taking account of the guidance at paragraph 3.6 above);*
- Whether it is likely to involve visiting internet sites to build up an intelligence picture or profile;*
- Whether the information obtained will be recorded and retained;*
- Whether the information is likely to provide an observer with a pattern of lifestyle;*
- Whether the information is being combined with other sources of information or intelligence, which amounts to information relating to a person's private life;*
- Whether the investigation or research is part of an ongoing piece of work involving repeated viewing of the subject(s);*
- Whether it is likely to involve identifying and recording information about third parties, such as friends and family members of the subject of interest, or information posted by third parties, that may include private information and therefore constitute collateral intrusion into the privacy of these third parties.*

3.17 Internet searches carried out by a third party on behalf of a public authority, or with the use of a search tool, may still require a directed surveillance authorisation (see paragraph 4.32).

No officer should make repeated visits to the same open source social media site as part of an investigation unless they have first spoken to the Council's RIPA Co-ordinator (Elizabeth Anderton 01709 823736) or the Head of Legal Services (Bal Nahal 01709 823661) to ensure that it is lawful to do so.

7. Flowchart 1 - Are you conducting Directed Surveillance?



ii) **Intrusive Surveillance:** S.26(3) states:

“Subject to subsections (4) to (6), surveillance is intrusive for the purposes of this Part if, and only if, it is covert surveillance that—

- (a) is carried out in relation to anything taking place on any residential premises or in any private vehicle; and*
- (b) involves the presence of an individual on the premises or in the vehicle or is carried out by means of a surveillance device. “*

As the name suggests, this type of surveillance is much more intrusive and so the legislation is framed in a way as to give greater protection to the citizen when it is used. Applications to carry out Intrusive Surveillance can only be made by the senior Authorising Officer of those public authorities listed in or added to S.32(6) of the Act or by a member or official of those public authorities listed in or added to section 41(l). **Local authorities are not listed therein and so cannot authorise such Intrusive Surveillance.**

It is still important for investigating officers to understand the definition of Intrusive Surveillance in order for them to be able to ensure that Directed Surveillance does not inadvertently extend into Intrusive Surveillance. The following issues should be considered in each case:

- Is it Covert Surveillance as defined by the Act?
- Is it being carried out in relation to anything taking place on any residential premises or in any private vehicle?
- Does it involve the presence of an individual on the premises or in the vehicle?
- Is it being carried out by means of a surveillance device on the premises or in the vehicle?

Please consult Flowchart 2 when deciding if your surveillance is Intrusive.

Key Points to Note

1. When doing covert surveillance of premises it can only be Intrusive if it is carried out in relation to anything taking place on residential premises. This is defined in S.48(1):

“residential premises” means (subject to subsection (7)(b)) so much of any premises as is for the time being occupied or used by any person, however temporarily, for residential purposes or otherwise as living accommodation (including hotel or prison accommodation that is so occupied or used);”

Environmental health officers doing covert surveillance of takeaways, restaurants and shops will not be doing Intrusive Surveillance. Care must be taken though where a shop also contains living quarters and covert filming may capture images of people in those quarters. Other examples of residential premises include flats, hotel rooms, caravans and even boats, which are used as living quarters. Care must be taken in such situations to avoid the accusation that unauthorised Intrusive Surveillance was carried out.

2. Not all surveillance of vehicles is Intrusive; the target has to be a private vehicle as defined in S.48(1):

“private vehicle” means (subject to subsection (7)(a)) any vehicle which is used primarily for the private purposes of the person who owns it or of a person otherwise having the right to use it;”

The vehicle can be owned, borrowed, rented or leased. However (by virtue of S.48 (7) (a)) surveillance is not Intrusive where the target vehicle is a taxi or a chauffer driven vehicle such as a public coach service.

3. For the surveillance to be Intrusive rather than just Directed it has got to be undertaken in such a manner as to involve the presence of an individual on the premises or inside the vehicle.

It is extremely unlikely that local authorities would allow their staff to undertake surveillance by getting inside a private vehicle covertly. This could only be conceivably done if the investigating officer hides in the boot of the target vehicle!

However, it may be that an officer is stationed inside residential premises to covertly observe drug dealing or anti social behaviour. Whilst normally this kind of conduct is the realm of the police, care must be taken. For example a keen investigator taking covert pictures from outside a house may decide to jump over the fence and hide in the garden to obtain clearer images.

4. Surveillance can still be Intrusive even if the investigating officer is not on or inside the premises or vehicle but is using a surveillance device such a camera, listening device, recorder or even binoculars.

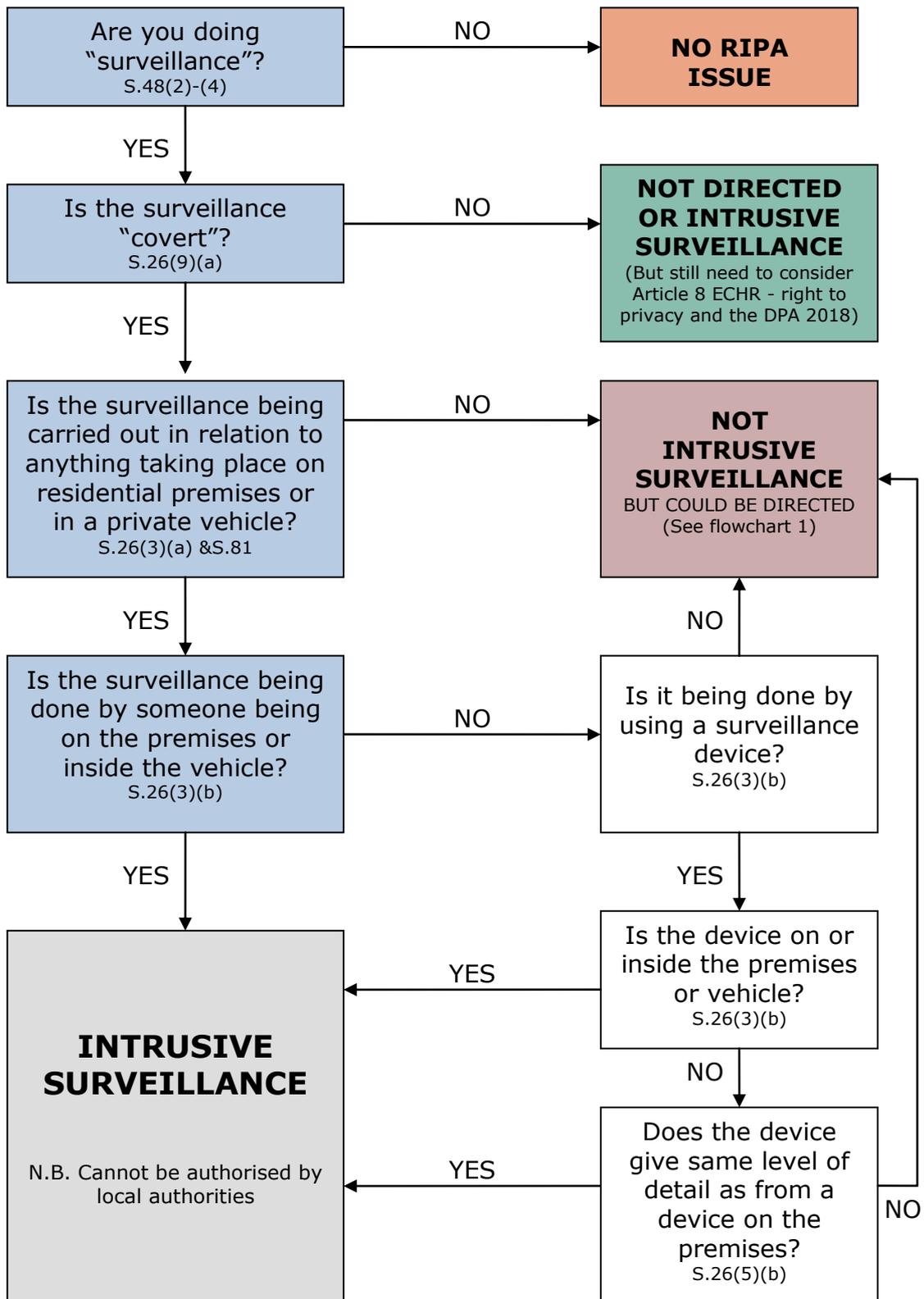
However, the words of S.26 (5) should be noted:

For the purposes of this Part surveillance which—

- (a) *is carried out by means of a surveillance device in relation to anything taking place on any residential premises or in any private vehicle, but*
- (b) *is carried out without that device being present on the premises or in the vehicle,*

is not intrusive unless the device is such that it consistently provides information of the same quality and detail as might be expected to be obtained from a device actually present on the premises or in the vehicle.

Flowchart 2 - Are you doing Intrusive Surveillance?



iii) **A Covert Human Intelligence Source (CHIS)** This is defined in S.26(8):

“...a person is a covert human intelligence source if -

- (a) *he establishes or maintains a personal or other relationship with a person for the covert purpose of facilitating the doing of anything falling within paragraph (b) or (c);*
- (b) *he covertly uses such a relationship to obtain information or to provide access to any information to another person; or*
- (c) *he covertly discloses information obtained by the use of such a relationship, or as a consequence of the existence of such a relationship.”*

To ascertain whether a person is a CHIS three questions must be asked:

- Is the person establishing or maintain a personal or other relationship with a person?
- Is that relationship being used for a covert purpose?
- Is the covert purpose facilitating the doing of anything falling within paragraph (b) or (c) (above)?

Please consult Flowchart 3 when deciding if your surveillance involves a CHIS.

A CHIS is somebody who is concealing or misrepresenting their true identity or purpose in order to covertly gather or provide access to information from the target. Examples of a CHIS include a private investigator pretending to live on a housing estate to gather evidence of drug dealing or an informant who gives information to Trading Standards about illegal business practices in a factory or shop.

Key Points to Note

1. A public volunteer is not a CHIS. The CHIS code (para 2.17) states:

“In many cases involving human sources, a relationship will not have been established or maintained for a covert purpose. Many sources merely volunteer or provide information that is within their personal knowledge, without being induced, asked, or tasked by a public authority. This means that the source is not a CHIS for the purposes of the 2000 Act and no authorisation under the 2000 Act is required.”

Care must be taken to ensure that someone who starts off as a public volunteer does not end up being a CHIS.
2. There must be covert use of a relationship to provide access to information or to covertly disclose information. Merely giving a complainant a diary sheet to note comings and goings will not make that person a CHIS.
3. A test purchaser, though technically a CHIS, may not always require authorisation. Please consult the CHIS Code (para 2.13) and the OSC Procedures and Guidance Document for further guidance.

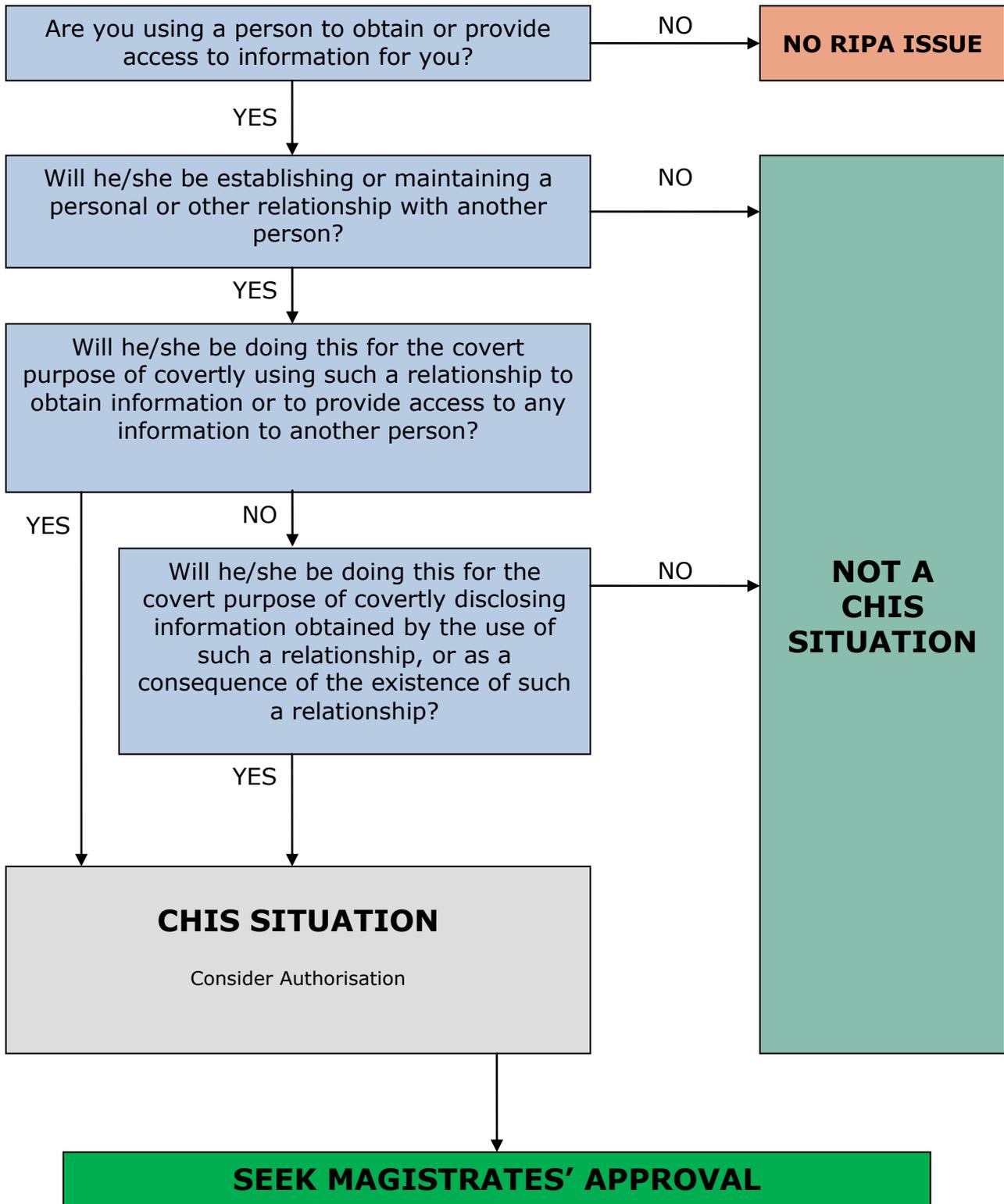
4. The revised Code of Practice for Covert Human Intelligence Sources at paragraphs 4.11 to 4.17 clarifies the position on the use of social media in a potential CHIS context and provides examples:
- 4.11 *Any member of a public authority, or person acting on their behalf, who conducts activity on the internet in such a way that they may interact with others, whether by publicly open websites such as an online news and social networking service, or more private exchanges such as e-messaging sites, in circumstances where the other parties could not reasonably be expected to know their true identity, should consider whether the activity requires a CHIS authorisation. A directed surveillance authorisation should also be considered, unless the acquisition of that information is or will be covered by the terms of an applicable CHIS authorisation.*
- 4.12 *Where someone, such as an employee or member of the public, is tasked by a public authority to use an internet profile to establish or maintain a relationship with a subject of interest for a covert purpose, or otherwise undertakes such activity on behalf of the public authority, in order to obtain or provide access to information, a CHIS authorisation is likely to be required. For example:*
- *An investigator using the internet to engage with a subject of interest at the start of an operation, in order to ascertain information or facilitate a meeting in person.*
 - *Directing a member of the public (such as a CHIS) to use their own or another internet profile to establish or maintain a relationship with a subject of interest for a covert purpose.*
 - *Joining chat rooms with a view to interacting with a criminal group in order to obtain information about their criminal activities.*
- 4.13 *A CHIS authorisation will not always be appropriate or necessary for online investigation or research. Some websites require a user to register providing personal identifiers (such as name and phone number) before access to the site will be permitted. Where a member of a public authority sets up a false identity for this purpose, this does not in itself amount to establishing a relationship, and a CHIS authorisation would not immediately be required, though consideration should be given to the need for a directed surveillance authorisation if the conduct is likely to result in the acquisition of private information, and the other relevant criteria are met*
- 4.14 *Where a website or social media account requires a minimal level of interaction, such as sending or receiving a friend request before access is permitted, this may not in itself amount to establishing a relationship. Equally, the use of electronic gestures such as “like” or “follow” to react to information posted*

by others online would not in itself constitute forming a relationship. However, it should be borne in mind that entering a website or responding on these terms may lead to further interaction with other users and a CHIS authorisation should be obtained if it is intended for an officer of a public authority or a CHIS to engage in such interaction to obtain, provide access to or disclose information.

- 4.15 When engaging in conduct as a CHIS, a member of a public authority should not adopt the identity of a person known, or likely to be known, to the subject of interest or users of the site without considering the need for authorisation. Full consideration should be given to the potential risks posed by that activity.*
- 4.16 Where use of the internet is part of the tasking of a CHIS, the risk assessment carried out in accordance with section 6.13 of this code should include consideration of the risks arising from that online activity including factors such as the length of time spent online and the material to which the CHIS may be exposed. This should also take account of any disparity between the technical skills of the CHIS and those of the handler or authorising officer, and the extent to which this may impact on the effectiveness of oversight.*
- 4.17 Where it is intended that more than one officer will share the same online persona, each officer should be clearly identifiable within the overarching authorisation for that operation, providing clear information about the conduct required of each officer and including risk assessments in relation to each officer involved. (See also paragraph 3.23)*

No officer should make repeated visits to the same open source social media site as part of an investigation unless they have first spoken to the Council's RIPA Co-ordinator (Elizabeth Anderton 01709 823736) or the Head of Legal Services (Bal Nahal 01709 823661) to ensure that it is lawful to do so.

Flowchart 3 - Are you deploying a CHIS?



Completing the Forms

Once it is decided what type of surveillance is being undertaken, the appropriate form must be completed and sent to the Authorising Officer for approval. Templates of each form together with notes to assist completion and precedent wording are on the Intranet in the same section on the same page as this Policy (Legal Services, Key Documents). It should be noted that as a result of the changes made by the Protection of Freedoms Act 2012, local authorities no longer have the power to make urgent oral authorisations. Therefore, all authorisations, even if urgent, must be made in writing and the relevant judicial approval must be sought.

The Authorising Officer

The Regulation of Investigatory Powers (Directed Surveillance and Covert Human Intelligence Sources) Order 2010 (SI 2010 N0.521) states that the Authorising Officer for a local authority can be a Director, Head of Service, Service Manager or equivalent. A list of the Council's Authorising Officers is held by the SRO. All authorising officers will be nominated by their Directorates, as being of sufficient rank and having undertaken appropriate RIPA training. Once the SRO is satisfied that this is the case they will be added to the list of Authorising officers, held by the SRO.

Where the surveillance involves the likelihood of obtaining confidential information or the deployment of juveniles or vulnerable people, then the authorisation has to be sought from the Head of Paid Service or, in his/her absence, the acting Head of Paid Service.

Time Limits

The current time limits for an authorisation are 3 months for Directed Surveillance and 12 months for a CHIS (1 month if the CHIS is underage), from the date of the Magistrate's approval.

A renewal must be authorised prior to the expiry of the original authorisation, but it runs from the expiry date and time of that original authorisation. Authorisations may be renewed more than once if still considered necessary and proportionate and approved by a Magistrate.

Applications for renewals should not be made until shortly before the original authorisation period is due to expire but local authorities must take account of factors, which may delay the renewal process (e.g. intervening weekends or the availability of the relevant local authority authorising officer and a Magistrate to consider the application).

3. GUIDANCE FOR AUTHORISING OFFICERS

AUTHORISING DIRECTED SURVEILLANCE: RULES AND CRITERIA

Section 27 of RIPA provides a powerful defence if covert surveillance is challenged:

*“(1) Conduct to which this Part applies shall be lawful for all purposes if -
 (a) an authorisation under this Part confers an entitlement to engage in that conduct on the person whose conduct it is; and
 (b) his conduct is in accordance with the authorisation.”*

To take advantage of this defence, the surveillance needs to be properly authorised. S.28 sets out the criteria for authorising Directed Surveillance, whilst S.29 covers CHIS.

The Authorising Officer

The Regulation of Investigatory Powers (Directed Surveillance and Covert Human Intelligence Sources) Order 2010 (SI 2010 N0.521) states that the Authorising Officer for a local authority can be a Director, Head of Service, Service Manager or equivalent. As stated above, a list of the Council’s approved Authorising Officers is held by the SRO. A list of the current Authorising Officers is set out in section 6.

Where the surveillance involves the likelihood of obtaining confidential information or the deployment of juveniles or vulnerable people, then the authorisation has to be sought from the Head of Paid Service or, in his/her absence, the acting Head of Paid Service.

Time Limits

The current time limits for an authorisation are 3 months for Directed Surveillance and 12 months for a CHIS (1 month if the CHIS is underage), from the date of the Magistrates’ approval.

A renewal must be authorised prior to the expiry of the original authorisation, but it runs from the expiry date and time of that original authorisation. Authorisations may be renewed more than once if still considered necessary and proportionate and approved by a Magistrate.

Applications for renewals should not be made until shortly before the original authorisation period is due to expire but local authorities must take account of factors, which may delay the renewal process (e.g. intervening weekends or the availability of the relevant local authority authorising officer and a Magistrate to consider the application).

Authorising Officer's Consideration (Chapter 3, Covert Surveillance Code)

S.28(2) states:

“A person shall not grant an authorisation for the carrying out of directed surveillance unless he believes -
(a) that the authorisation is necessary on grounds falling within subsection (3); and
(b) that the authorised surveillance is proportionate to what is sought to be achieved by carrying it out.”

Please consult Flowchart 4 when deciding whether Directed Surveillance should be authorised.

The first question that the Authorising Officer needs to ask is: Is the surveillance necessary? Namely, is it necessary to use directed surveillance in the operation.

The surveillance has to be necessary on one of the grounds set out within in S.28(3). Previously local authorities could authorise Directed Surveillance where it was necessary “

“for the purpose of preventing or detecting crime or of preventing disorder.”
(S.28(3)(b))

The Home Office Review, which reported in January 2011, recommended that where local authorities wish to use Directed Surveillance, this should be confined to cases where the offence under investigation is a serious offence.

This recommendation was put into effect by [The Regulation of Investigatory Powers \(Directed Surveillance and Covert Human Intelligence Sources\) \(Amendment\) Order 2012, SI 2012/1500](#) which was made in June 2012 and came into force on 1st November 2012. This amends the [Regulation of Investigatory Powers \(Directed Surveillance and Covert Human Intelligence Sources\) Order 2010, SI 2010/521](#) (“the 2010 Order”), which prescribes which officers, within a public authority, have the power to grant authorisations for the carrying out of Directed Surveillance and the grounds, under Section 28(3), upon which authorisations can be granted.

From 1st November 2012, local authority Authorising Officers may not authorise Directed Surveillance unless it is for the purpose of preventing or detecting a criminal offence and it meets the condition set out in New Article 7A(3)(a) or (b) of the 2010 Order. Those conditions are that the criminal offence which is sought to be prevented or detected is punishable, whether on summary conviction or on indictment, by a maximum term of **at least 6 months of imprisonment**, or would constitute an offence under sections 146, 147 or 147A of the Licensing Act 2003 or section 7 of the Children and Young Persons Act 1933. The latter are all offences involving sale of tobacco and alcohol to underage children.

So what about surveillance being carried out to tackle disorder (e.g. anti-social behaviour)? This can no longer be authorised as Directed Surveillance unless the disorder includes criminal offences satisfying the above criteria.

The second question is: Is the surveillance proportionate to what is sought to be achieved by carrying it out?

Proportionality means ensuring that the surveillance is the least intrusive method to obtain the required information having considered all reasonable alternatives. This requires consideration of not only whether surveillance is appropriate but also the method to be adopted, the duration and the equipment to be used.

The OSC often states in its inspection reports that officers have not properly understood this concept or have not demonstrated compliance within the authorisation form. The Covert Surveillance Code (para 3.6) requires four aspects to be addressed in the authorisation form:

- balancing the size and scope of the proposed activity against the gravity and extent of the perceived crime or offence;
- explaining how and why the methods to be adopted will cause the least possible intrusion on the subject and others;
- considering whether the activity is an appropriate use of the legislation and a reasonable way, having considered all reasonable alternatives, of obtaining the necessary result;
- evidencing, as far as reasonably practicable, what other methods had been considered and why they were not implemented.

The third question is; can we avoid or minimise collateral intrusion?

The Authorising Officer will need to carefully consider the likelihood of collateral intrusion occurring. This is the risk of intrusion into the privacy of persons other than those who are directly the subjects of the investigation or operation. If the risk is significant, measures should be taken, wherever practicable, to avoid or minimise any unnecessary intrusion.

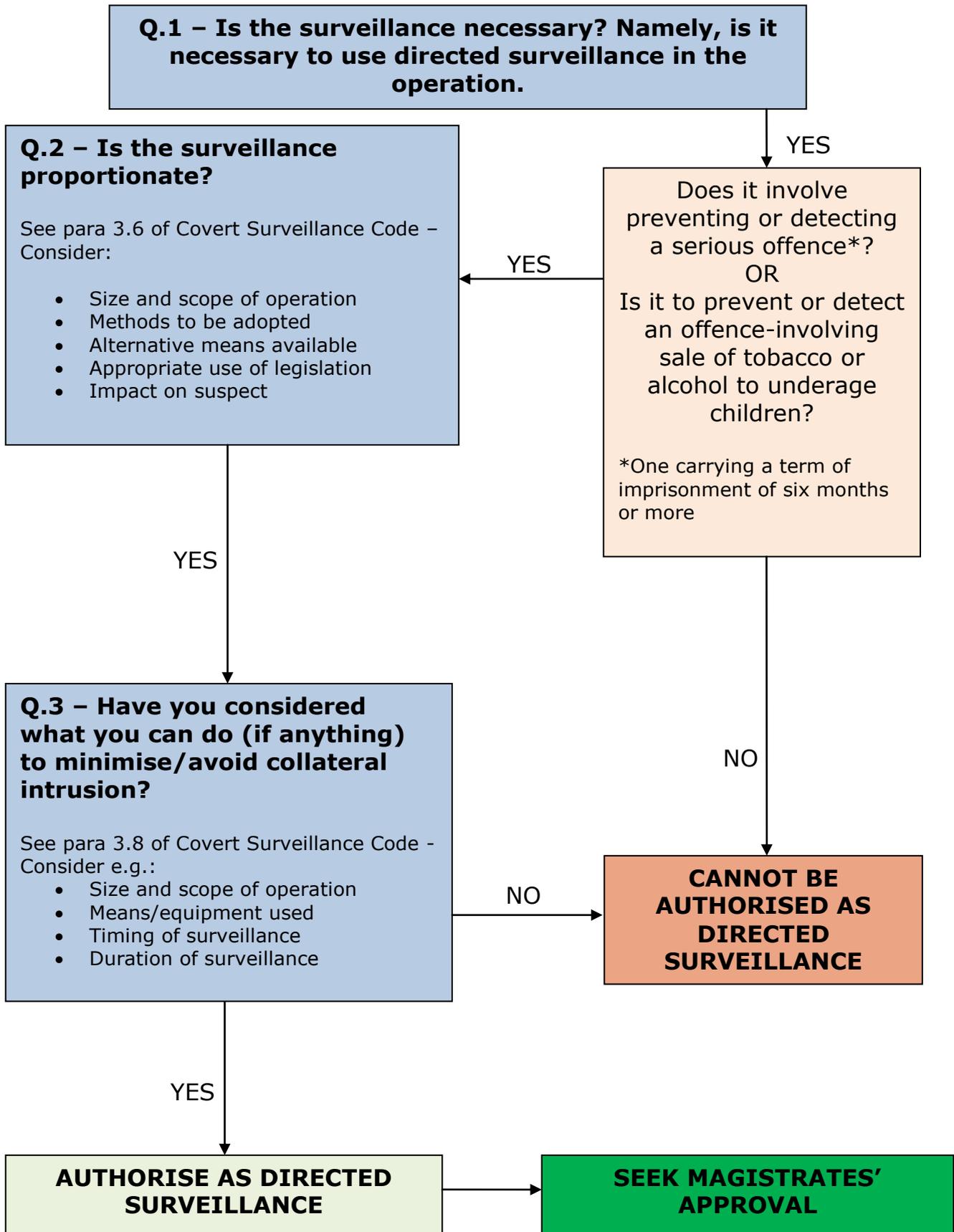
Investigating and Authorising Officers will need to ask themselves:

- What is the impact on third parties? Is it significant?
- If it is, what can be done to avoid or minimise it?
- Have we considered:
 - Changing the timing of the surveillance
 - Reducing the amount of surveillance
 - Changing the method of surveillance
 - The sensitivities of the local community

Surveillance operations by other public authorities - Of course at all times the need to obtain the best evidence to investigate the crime will be paramount.

Next Stage: Once the surveillance has been authorised the next stage is to seek Magistrates' approval. See Section 4 for a detailed explanation of the procedure

Flowchart 4 - Authorising Directed Surveillance



AUTHORISING A CHIS: RULES AND CRITERIA

Section 27 of RIPA provides a powerful defence if covert surveillance is challenged:

*“(1) Conduct to which this Part applies shall be lawful for all purposes if -
(a) an authorisation under this Part confers an entitlement to engage in that conduct on the person whose conduct it is; and
(b) his conduct is in accordance with the authorisation.”*

To take advantage of this defence, the surveillance needs to be properly authorised. S.28 sets out the criteria for authorising Directed Surveillance, whilst S.29 covers CHIS.

The Authorising Officer

The Regulation of Investigatory Powers (Directed Surveillance and Covert Human Intelligence Sources) Order 2010 (SI 2010 N0.521) states that the Authorising Officer for a local authority can be a Director, Head of Service, Service Manager or equivalent.

Where the surveillance involves the likelihood of obtaining confidential information or the deployment of juveniles or vulnerable people, then the authorisation has to be sought from the Head of Paid Service or, in his/her absence, the acting Head of Paid Service. A list of the Council's Authorising Officers is held by the SRO.

If there is any doubt regarding sufficiency of rank you should contact Legal Services or RIPA Coordinator for advice.

Time Limits

The current time limits for an authorisation are 3 months for Directed Surveillance and 12 months for a CHIS (1 month if the CHIS is underage).

A renewal must be authorised prior to the expiry of the original authorisation, but it runs from the expiry date and time of that original authorisation. Authorisations may be renewed more than once if still considered necessary and proportionate and approved by a Magistrate.

Applications for renewals should not be made until shortly before the original authorisation period is due to expire but local authorities must take account of factors, which may delay the renewal process (e.g. intervening weekends or the availability of the relevant local authority authorising officer and a Magistrate to consider the application).

Authorising Officer's Consideration

S.29(2) states:

“A person shall not grant an authorisation for the conduct or the use of a covert human intelligence source unless he believes-

(a) that the authorisation is necessary on grounds falling within subsection (3);

(b) that the authorised conduct or use is proportionate to what is sought to be achieved by that conduct or use; and

(c) that arrangements exist for the source's case that satisfy the requirements of subsection (5) and such other requirements as may be imposed by order made by the Secretary of State. “

Please consult Flowchart 5 when deciding whether the deployment of a CHIS should be authorised.

Three matters are important to consider before authorising the deployment of a CHIS:

1. Necessity

The deployment of a CHIS has to be necessary on one of the grounds set out within in S.29(3). Local authorities can only authorise on the one ground; where it is necessary:

“for the purpose of preventing or detecting crime or of preventing disorder.”
(S.29(3)(b))

The matter being investigated must be an identifiable criminal offence or constitute disorder. Unlike Directed Surveillance, the grounds for authorising a CHIS did not change on 1 November 2012.

2. Proportionality

Proportionality means ensuring that the deployment of the CHIS is the least intrusive method to obtain the required information having considered all reasonable alternatives. This requires consideration of not only whether a CHIS is appropriate but also the method to be adopted, the duration and the equipment to be used. The CHIS Code (para 3.5) requires four aspects to be addressed in the authorisation form:

- balancing the size and scope of the proposed activity against the gravity and extent of the perceived crime or offence;
- explaining how and why the methods to be adopted will cause the least possible intrusion on the subject and others;
- considering whether the activity is an appropriate use of the legislation and a reasonable way, having considered all reasonable alternatives, of obtaining the necessary result;
- evidencing, as far as reasonably practicable, what other methods had been considered and why they were not implemented.

3. Security and Welfare Arrangements

CHISs are often placed in difficult and sometimes dangerous situations e.g. an informant on a housing estate in contact with criminal gangs. Appropriate security and welfare arrangements must also be in place in relation to each CHIS. S.29(5) requires there to be:

- A person who will have day-to-day responsibility for dealing with the CHIS on behalf of that authority, and for his/her security and welfare;
- A person who will have general oversight of the use made of the CHIS. This person must be different to the one above.

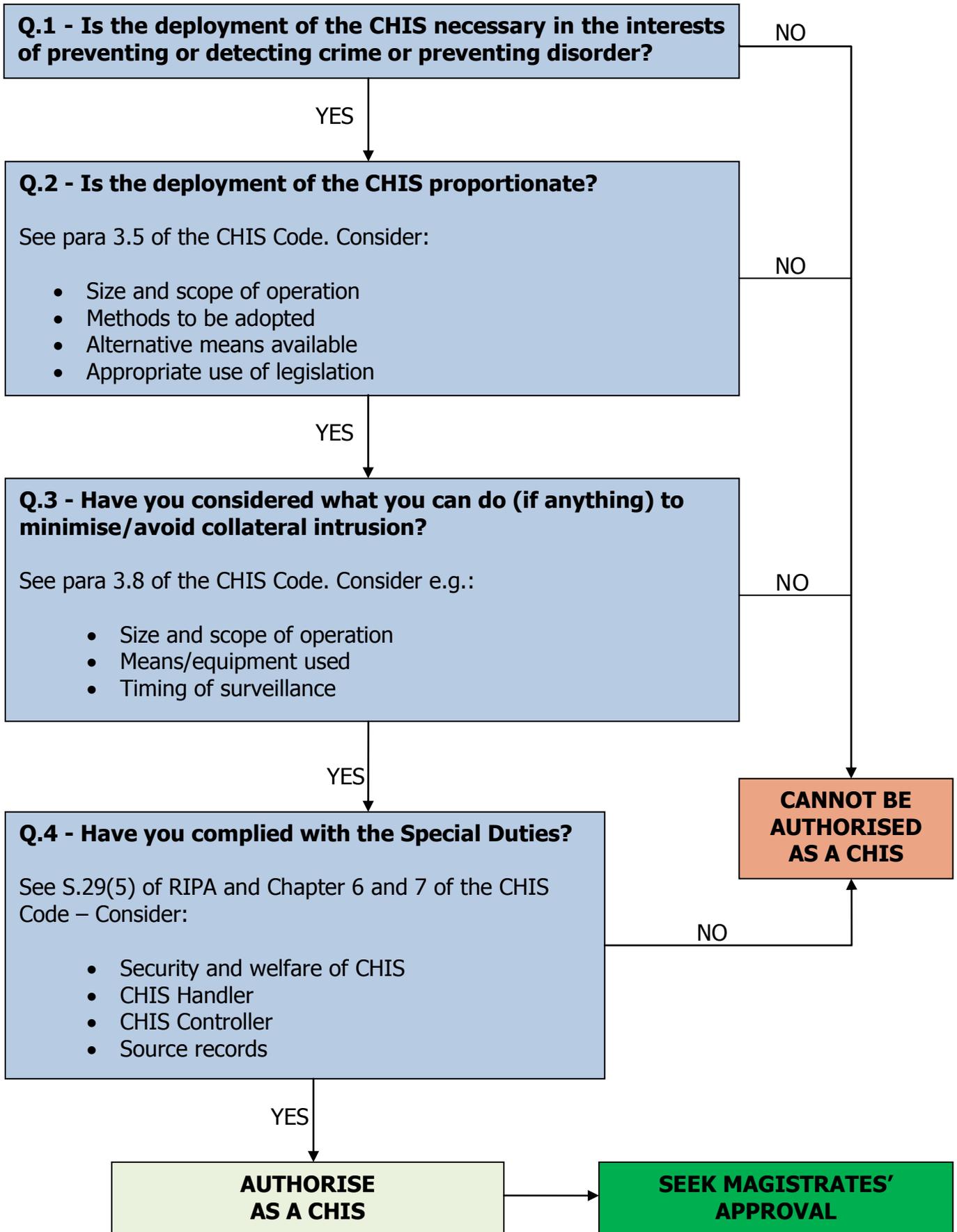
- A person who will maintain a record of the use made of the CHIS. This can be any of the above or a separate person.
- Proper and secure records to keep about the use made of the CHIS.

Risk Assessment: An authorisation for the conduct or use of a CHIS may not be granted or renewed in any case where the source is under the age of eighteen at the time of the grant or renewal, unless a risk assessment has been carried out. This must be sufficient to demonstrate that:

- the nature and magnitude of any risk of physical injury to the CHIS arising in the course of, or as a result of, carrying out the conduct described in the authorisation has been identified and evaluated;
- the nature and magnitude of any risk of psychological distress to the CHIS arising in the course of, or as a result of, carrying out the conduct described in the authorisation has been identified and evaluated;
- the person granting or renewing the authorisation has considered the risk assessment and has satisfied himself that any risks identified in it are justified and, if they are, that they have been properly explained to and understood by the CHIS;

the person granting or renewing the authorisation knows whether the relationship to which the conduct or use would relate is between the CHIS and a relative, guardian or person who has for the time being assumed responsibility for the CHISs welfare, and, if it is, has given particular consideration to whether the authorisation is justified in the light of that fact.

Flowchart 5 - Authorising a CHIS



PROCEDURE FOR COMPLETING THE RIPA FORMS

The standard forms with guidance notes are on the intranet, in the same section as this Policy (Legal Services, Key Documents). Each standard Home Office RIPA form is reproduced with guidance notes in **dark blue 12 point Calibri font**. These forms are the latest versions downloaded from the Home Office RIPA website on 10th March 2015.

The Home Office states that public authorities may use these forms or adapt them, for example to include corporate logos or images or to combine review and renewal, or renewal and cancellation forms. However, if they adapt these forms for their own purposes - to record extra information that is not strictly necessary to ensure and demonstrate compliance with RIPA - that additional local requirement should be indicated as being distinct from the necessary recording of RIPA considerations and decisions. On no account though should the forms be pre completed with standard wording, as each application should be made with the specific circumstances of the investigation in mind.

What to do

1. Decide what types of surveillance you are doing (refer to the guidance in Section 2 of this procedure).
2. Use this guidance and associated precedents to complete the appropriate forms. The following documents will also assist in this task:
 - a) The Covert Surveillance Code of Practice
 - b) The Covert Human Intelligence Sources Code of Practice
 - c) The OSC Procedures and Guidance Document – (available from the RIPA Co-coordinator).
3. Once completed, the forms should be sent to the most appropriate authorising Officer for approval. A list of Authorising Officers is available from the SRO.
4. The Authorising Officer should be reminded to read Section 3 of this procedure before completing his/her sections of the form. All authorization forms should be signed in hard copy by the authorizing officer, as opposed to any system of using an electronic signature.
5. If you are seeking a new authorisation or renewing an existing one, remember that it cannot take effect until a Magistrate has approved it. The procedure for this is set out in Section 4 of this document.
6. The original of each completed form (including cancellation forms) should be sent to the RIPA Co-coordinator who maintains the Council's Central Record of Authorisations, with a copy kept on the operational file.

COMMON MISTAKES IN RIPA FORMS

(Highlighted by the OSC)

Officers should be aware of the following mistakes when they undertake their respective roles in the RIPA process.

Investigating Officers' Mistakes

- Using of out of date Home Office forms
- Not quoting a unique reference number (URN)
- Copying (cutting and pasting) wording from old authorisation forms
- Failing to give a detailed explanation of what the surveillance will involve
- A surfeit of surveillance tactics and equipment being requested and granted but rarely fully used when reviews and cancellations are examined
- Failing to consider and/or explain the proportionality factors
- Poor and over-formulaic consideration of potential collateral intrusion and how this will be managed
- Failing to consider likelihood of obtaining Confidential Information
- Failing to recognise or be alive to the possibility that someone may have met the CHIS criteria
- Failing to authorise a CHIS promptly as soon as they have met the criteria
- Over-generic risk assessments for a CHIS and not updated to enable the Authorising Officer to identify emergent risks
- Failing to send completed forms to the RIPA Coordinator

Please also read paragraph 4.40 and 4.41 of the Covert Surveillance and Property Interference Code which sets out best working practices with regard to all applications for authorisations under RIPA

Authorising Officers' Mistakes

- Too many Authorising Officers within the Authority
- Repetitive narrative and rubber stamping without proper consideration of all the facts set out in the authorisation form
- Not knowing the capability of the surveillance equipment which is being authorised. (For instance, there are differences between video cameras that record continuously and those activated by motion; and between thermal image and infrared capability. These differences may have an important bearing on how a surveillance operation is conducted and the breadth of the authorisation being granted. Therefore, a simple authorisation for 'cameras' is usually insufficient.)
- Failing to demonstrate that less intrusive methods have been considered and why they have been discounted in favour of the tactic selected

- Discussions that take place between the Authorising Officer and those charged with the management of the CHIS under section 29(5) of RIPA are not always captured in an auditable manner for later recall or evidence
- At cancellation, a lack of adequate, meaningful update for the Authorising Officer to assess the activity conducted, any collateral intrusion that has occurred, the value of the surveillance and the resultant product; with, often a similarly paltry input by Authorising Officers as to the outcome and how product must be managed
- Failing, when cancelling authorisations, to give directions for the management and storage of the product of the surveillance
- No robust management and quality assurance procedures including no regular audits

4. SEEKING MAGISTRATES' APPROVAL

4. GUIDE TO SEEKING MAGISTRATES' APPROVAL FOR RIPA SURVEILLANCE

Background

Chapter 2 of Part 2 of the [Protection of Freedoms Act 2012](#) (sections 37 and 38) came into force on [1st November 2012](#). This changes the procedure for the authorisation of local authority surveillance under the Regulation for Investigatory Powers Act 2000 (RIPA).

From 1st November 2012 local authorities are required to obtain the approval of a Justice of the Peace (JP) for the use of any one of the three covert investigatory techniques available to them under RIPA namely Directed Surveillance, the deployment of a Covert Human Intelligence Source (CHIS) and accessing communications data.

An approval is also required if an authorisation to use such techniques is being renewed. In each case, the role of the JP is to ensure that the correct procedures have been followed and the relevant factors have been taken account of. There is no requirement for the JP to consider either cancellations or internal reviews.

Home Office Guidance

The Home Office has published guidance on the Magistrates' approval process both for local authorities and the Magistrates' Court:

<http://www.homeoffice.gov.uk/publications/counter-terrorism/ripa-forms/local-authority-ripa-guidance/>

This guidance is non-statutory but provides advice on how local authorities can best approach these changes in law and the new arrangements that need to be put in place to implement them effectively. It is supplementary to the legislation and to the two statutory Codes of Practice made under RIPA.

For a brief summary of the approval process please see flowchart 6 at the end of this section.

The New Magistrates' Approval Process

1. The first stage will be to apply for an internal authorisation in the usual way. Once this has been granted, the local authority will need to contact the local Magistrates' Court to arrange a hearing.
2. The hearing is a 'legal proceeding' and therefore local authority officers need to be formally designated to appear, be sworn in and present evidence or provide information as required by the JP. Authorisation forms will be quality assured by Legal Services. A member of Legal Services will also attend at the Magistrates Court to present the application.
3. The Home Office suggests that the investigating officer will be best suited to making the application for Judicial Approval, although the Authorising Officer may also want to attend to answer any questions.

4. The local authority will provide the JP with a copy of the original RIPA authorisation. This forms the basis of the application to the JP and should contain all information that is relied upon. In addition, the local authority will provide the JP with two copies of a partially completed judicial application/order form (which is included in the Home Office Guidance)(*see the next section for an example with notes to assist completion*).
5. The hearing will be in private and heard by a single JP who will read and consider the RIPA authorisation and the judicial application/order form. He/She may have questions to clarify points or require additional reassurance on particular matters. The forms and supporting papers must by themselves make the case. It is not sufficient for the local authority to provide oral evidence where this is not reflected or supported in the papers provided.
6. The JP will consider whether he or she is satisfied that, at the time the authorisation was granted or renewed, there were reasonable grounds for believing that the authorisation was necessary and proportionate. He/She will also consider whether there continues to be reasonable grounds. In addition the JP must be satisfied that the Authorising Officer was of an appropriate level within the local authority and that the authorisation was made in accordance with any applicable legal restrictions (e.g. meets the Serious Crime Test for Directed Surveillance)
7. The order section of the above mentioned form will be completed by the JP and will be the official record of his/her decision. The local authority will need to retain a copy of the form after it has been signed by the JP.

Magistrate's Options

The JP may decide to:-

- ***Approve the grant/renewal of the authorisation***

The grant/renewal of the authorisation will then take effect and the local authority may proceed to use the surveillance technique mentioned therein. A copy of the order must be kept on the central record of authorisations.

- ***Refuse to approve the grant/renewal of the authorisation on a technicality***

The RIPA authorisation will not take effect and the local authority may not use the surveillance technique in that case. The authority will need to consider the reasons for the refusal. A technical error in the form may be remedied without the need to go through the internal authorisation process again. The authority can then reapply for Magistrates' approval.

- ***Refuse to approve the grant/renewal and quash the authorisation***

A JP may refuse to approve the grant or renewal of an authorisation and decide to quash the original authorisation. This may be because he/she believes it is not necessary or proportionate. The RIPA authorisation will not take effect and the local authority may not use the surveillance technique in that case. The JP must not exercise his/her power to quash the authorisation unless the local authority has had at least two business days from the date of the refusal in which to prepare and make further representations to the court.

Appeals

A local authority may only appeal a JP's decision to refuse approval of an authorisation, on a point of law by making an application for Judicial Review in the High Court.

The Investigatory Powers Tribunal (IPT) will continue to investigate complaints by individuals about the use of RIPA techniques by public bodies, including local authorities. If, following a complaint to them, the IPT finds fault with a RIPA authorisation it has the power to quash the JP's order which approved the grant or renewal of the authorisation. It can also award damages if it believes that an individual's human rights have been violated by the local authority.

**Application for Judicial Approval for Authorisation to Obtain or Disclose
Communications Data To Use a Covert Human Intelligence Source or To Conduct
Directed Surveillance
Regulation of Investigatory Powers Act 2000 - Sections 23A, 23B, 32A, and 32B**

Local Authority:

Local Authority Department:

Offence under investigation¹:

.....

Address of premises or identity of subject:²:

.....

Covert technique requested: (tick one and specify details)

Communications Data

Covert Human Intelligence Source

Directed Surveillance

Summary of details³

.....
.....
.....
.....
.....
.....
.....
.....
.....
.....

Note: this application should be read in conjunction with the attached RIPA authorisation/
RIPA application or notice.

Investigating Officer:

Authorising Officer:

Officer(s) appearing before JP ⁴:

Address of applicant department:
.....

Contact telephone number:

Contact email address (optional):

Local authority reference:

Number of pages:

To be completed by local authority

Order overleaf

⁵Order Made on an Application for Judicial Approval for Authorisation to Obtain or Disclose Communications Data, To Use a Covert Human Intelligence Source or To Conduct Directed Surveillance.

Regulation of Investigatory Powers Act 2000 - Sections 23A, 23B, 32A, 32B

Magistrates' Court:

Having considered the application, I (tick one):

am satisfied that there are reasonable grounds for believing that the requirements of the Act were satisfied and remain satisfied, and that the relevant conditions are satisfied and I therefore approve the grant or renewal of the authorisation/notice.

⁶refuse to approve the grant or renewal of the authorisation/notice.

⁷refuse to approve the grant or renewal and quash the authorisation/notice.

Reasons

.....
.....
.....
.....

Notes

.....
.....
.....
.....

Signed:

Date:

Time:

Full name:

Address of magistrates' court:

5. NOTES TO ASSIST COMPLETION - MAGISTRATES' APPROVAL

Notes to Assist Completion

¹Insert the offence or disorder that you are investigating. If you are seeking authorisation for Directed Surveillance make sure that the criminal offence you are investigating attracts a maximum custodial sentence of six months or more or relates to the underage sale of alcohol or tobacco (as per the Regulation of Investigatory Powers (Directed Surveillance and Covert Human Intelligence Sources) (Amendment) Order 2012.

²You may not know the identity of the person in which case you can include a description and/or how they relate to the offence/disorder under investigation.

³This forms the basis of the application to the JP and should contain all information that is relied upon. You may wish to set out in brief:

- What information you are seeking from the surveillance
- What the surveillance will involve e.g. covert cameras, CHIS
- How long the surveillance will last

You do not need to go into a lot of detail as this form should have the original authorisation form attached.

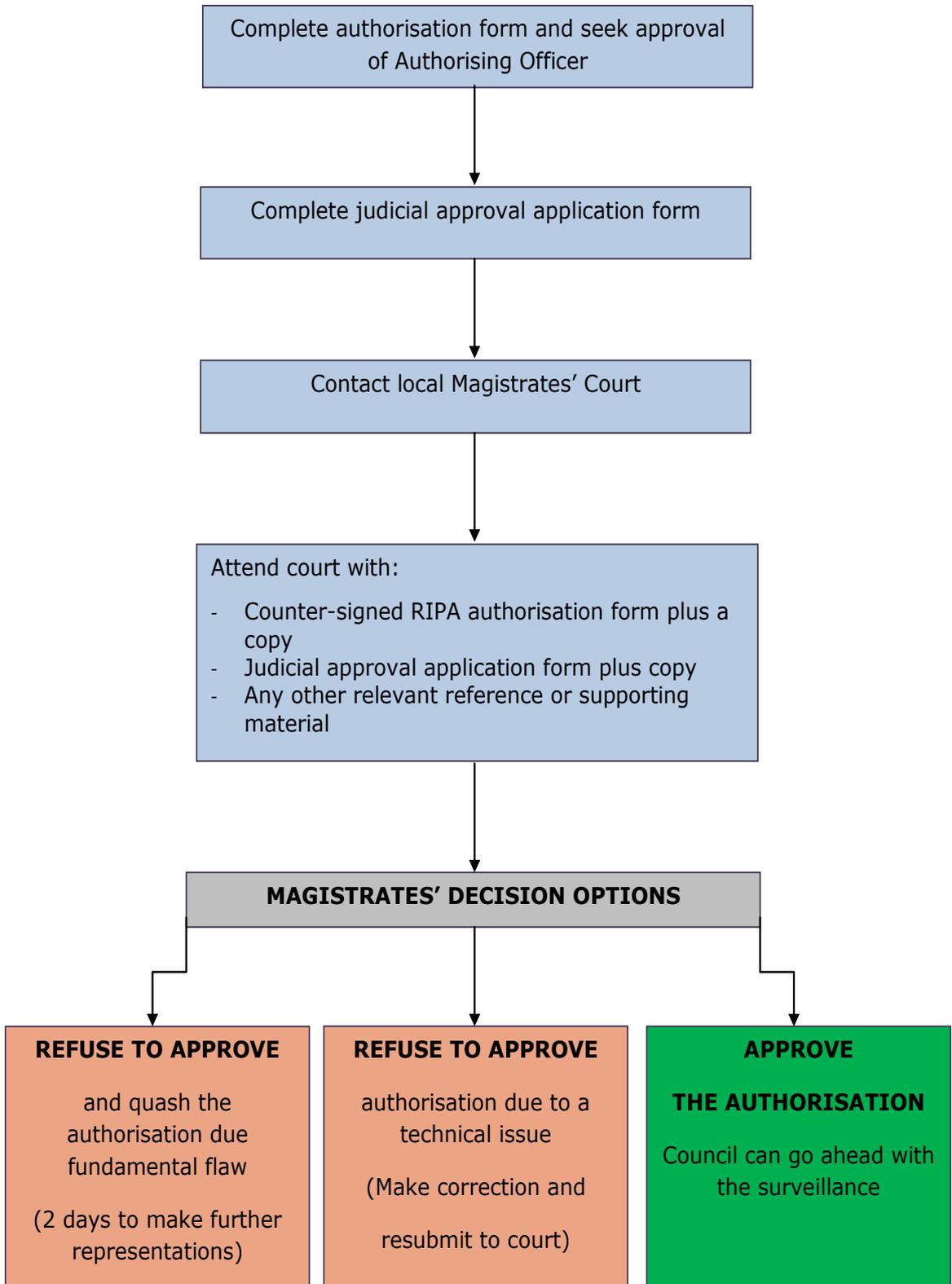
⁴ Any officer employed by the Council can appear before the Magistrate. The Home Office suggests that the Investigating Officer is best placed to do this. Make sure that whoever appears is formally designated to do so under section 223 of the Local Government Act 1972. Legal Services will carry out the initial applications.

⁵The order section of this form will be completed by the Magistrate and will be the official record of the Magistrate's decision. The Council will need to retain a copy of the judicial application/order form after it has been signed by the Magistrate. This may be kept with the original authorisation on the Central Record.

⁶If the Magistrate refuses to approve the authorisation, surveillance cannot be undertaken. This may be due to a technical error which can be corrected. Read the reasons for refusal and seek advice from the Legal Dept. and/or RIPA Coordinator with regards to the next steps.

⁷If the Magistrate decides to quash the authorisation, surveillance cannot be undertaken. You will have two days to make further representations. Read the reasons for refusal and seek advice from the Legal Dept and/or RIPA Coordinator with regards to the next steps.

Flowchart 6 - The Magistrates' Approval Process



6. Governance Arrangements & Quality Assurance

Senior Responsible Officer

Pursuant to the revised Code of Practice the Authority's Senior Responsible Officer is the Assistant Director of Legal Services. The Senior Responsible Officer is responsible for:

- the integrity of the process in place within the public authority to authorise directed and intrusive surveillance;
- compliance with the law and the Revised Codes of Practice;
- oversight of the reporting of errors to the Investigatory Powers Commissioner and the identification of both the cause(s) of errors and the implementation of processes to minimise repetition of errors;
- engagement with the Investigatory Powers Commissioner and inspectors who support the Commissioner when they conduct their inspections;
- where necessary, overseeing the implementation of any post-inspection action plans recommended or approved by a Judicial Commissioner, and
- ensuring that all authorising officers are of an appropriate standard, addressing any recommendations and concerns in the inspection reports prepared by the Investigatory Powers Commissioner.

The current list of Authorising officers is as follows:

Tom Smith (Assistant Director of Community Safety and Street Scene)

Lewis Coates (Interim Safer Neighbourhoods Manager)

Alan Pogorzelec (Business Regulation Manager)

Robert Cutts (Operational Manager Revenues & Benefits – Housing Benefit Fraud)

David Webster (Head of Internal Audit)

The SRO will maintain an up to date list of Authorising officers which accurately reflects any changes to personnel and Authorising officers between the annual settings of this policy by elected members. The SRO also regularly monitors the quality of the authorisations forms which are completed, in conjunction with the RIPA Coordinator as part of the overall Quality Assurance process.

Members Oversight

Pursuant to the revised Code of Practice for Covert Surveillance and Property Interference at paragraph 4.47 elected members of a local authority should review the authority's use of the Act and set the policy at least once a year. They should also consider internal reports on use of the Act on a regular basis to ensure that it is being used consistently with the local authority's policy and that the policy remains fit for purpose. This is done by means of six monthly reports to the Audit Committee.

Quality Assurance

Quality Assurance will be provided on an ongoing basis by Legal Services who will review and assess all forms as part of the Judicial Approval application process. Feedback will be given directly to relevant officers, with wider feedback given and changes to the Policy made if necessary.

Monitoring and Quality Control

In addition to the Quality Assurance set out above as part of the Judicial Approval application process, the RIPA Co-ordinator will monitor on receipt the authorisation, renewal, review and cancellations forms which are submitted for the Central Register. Any issues arising from these forms will be brought to the attention of the applying and authorising officer.

The RIPA Co-ordinator

The RIPA Co-ordinator for Rotherham is Elizabeth Anderton, Service Manager [Adult Social Care and Litigation] Legal Services.

Contact details are:-

Phone: 01709 823736

E-mail: elizabeth.anderton@rotherham.gov.uk

The RIPA Co-ordinator will maintain a register centrally of all authorisations, refusals, reviews, renewals and cancellations. As part of the Judicial Approval application the RIPA Co-ordinator will monitor the authorisation forms submitted. Further the RIPA Co-ordinator will monitor on receipt all renewal, review and cancellation forms which are submitted for the Central Register. Any issues arising out of these forms will be brought immediately to the attention of the applying and authorising officer.

IT IS IMPORTANT that all Services keep the RIPA Co-ordinator updated on all or any changes to authorisation forms.

The RIPA Co-ordinator will keep the records for 5 years to comply with Home Office guidance.

The further responsibilities of the RIPA Coordinator are:-

- a) Oversight of the submitted RIPA documentation
- b) Organising a RIPA training programme
- c) Raising RIPA awareness within the Council

Storage of Authorisation Forms

Each Assistant Director whose department conducts surveillance is responsible for organising sufficient systems within their service in respect of the storage of files and associated RIPA forms.

Copies of the forms should be retained on the operational file for the investigation. The RIPA co-ordinator should be sent originals of all authorisations, refusals, reviews, cancellations and renewals of authorisations to satisfy Home Office Code of Practice recommendations.

The following should also be kept by the authorising officer. There is no requirement for this to form part of the central register maintained by the RIPA Co-ordinator (although pursuant to the current arrangements the originals of forms will be kept by the RIPA Co-ordinator):-

- the original forms of application, authorisation and supplementary documentation and notification of approval given by the authorising officer.
- a record of the period over which the surveillance has taken place
- frequency of reviews prescribed by the authorising officer
- a record of the result of each review of an authorisation
- a copy of any renewal of an authorisation, and supporting documentation submitted when it was requested.
- the date and time any instruction was given by the authorising officer.

THE OVERSIGHT OF RIPA

RIPA is overseen by surveillance commissioners. They are tasked to ensure that RIPA is being applied properly. Inspections can be carried out at regular intervals.

Also, any person aggrieved by the way a local authority carries out covert surveillance as defined by RIPA can make a complaint to the Investigatory Powers Tribunal under the Act for redress within a year of the act complained of or any longer period that the tribunal thinks it just and equitable to allow.

This tribunal can quash any authorisation and can order the destruction of information held or obtained in pursuit of it. It can also award damages if it believes that an individual's human rights have been violated by the local authority.

Council Report

Audit Committee Meeting – 22nd June 2021.

Title

Internal Audit Progress Report for the period 1st March to 31st May 2021.

Is this a Key Decision and has it been included on the Forward Plan?

No.

Strategic Director Approving Submission of the Report

Judith Badger, Strategic Director, Finance and Customer Services.

Report Author(s)

David Webster, Head of Internal Audit

Tel: 01709 823282 Email: david.webster@rotherham.gov.uk

Ward(s) Affected

All wards.

Report Summary

This Progress Report provides the committee with an up to date position on the Internal Audit Plan, a summary of Internal Audit work completed during the period 1st March to 31st May 2021 and the key issues that have arisen from it, and the status of actions arising from audits. It also provides information regarding the performance of the Internal Audit function during the period.

Recommendations

The Audit Committee is asked to:

- 1) Note the Internal Audit work undertaken since the last Audit Committee, 1st March to 31st May 2021, and the key issues that have arisen from it.
- 2) Note the information contained regarding the performance of Internal Audit and the actions being taken by management in respect of their performance.

List of Appendices Included

Internal Audit Progress Report for the period 1st March to 31st May 2021.

Background Papers

Public Sector Internal Audit Standards and Associated Local Government Application Note.

Accounts and Audit (England) Regulations 2015.

Consideration by any other Council Committee, Scrutiny or Advisory Panel

No.

Council Approval Required

No.

Exempt from the Press and Public

Yes – Appendix C

An exemption is sought for this Appendix under paragraph 3 (Information relating to the financial or business affairs of any particular person (including the authority holding that information)) of Part I of Schedule 12A of the Local Government Act 1972 is requested, as this report contains sensitive commercial information of letting a tender.

It is considered that the public interest in maintaining the exemption would outweigh the public interest in disclosing the information, as the Councils commercial interests could be prejudiced by disclosure of this commercial information.

Internal Audit Progress Report for the period 1st March to 31st May 2021

1. Background

- 1.1 CIPFA guidance for Audit Committees in Local Authorities gives the Audit Committee a clear role in supporting the effectiveness of the internal audit process. This role is reflected in the Terms of Reference of the committee. To fulfil this role the committee receives updates on the work of internal audit including key findings, issues of concern and action in hand as a result of internal audit work. In addition, it receives information on performance relative to the audit plan.
- 1.2 Public Sector Internal Audit Standards require that the Head of Internal Audit reports periodically to the Audit Committee. This is reflected in the Audit Charter which provides for Progress Reports to be presented to the Audit Committee regarding the audit plan and progress against it; resource requirements; the results of audit activities; the tracking of audit recommendations; and the performance of the audit team.
- 1.3 This report includes the position up to the end of May on the completion of the annual plan for 2021/22, the reports finalised in March, April and May, the latest position on overdue actions arising from audit reports and performance indicators for the team.

2. Key Issues

2.1 Internal Audit Annual Plan

Internal Audit produced a risk based Annual Audit Plan for 2021/22 and presented it to the Audit Committee at its meeting on 23rd March 2021. Work has commenced on this plan. The current position with regards to the plan is given in **Appendix A**.

2.2 Audit Work Undertaken During the Period

Internal Audit provides an opinion on the control environment for all systems or services which are subject to audit review. These are taken into consideration when forming our overall annual opinion on the Council's control environment. There are four possible levels of assurance for any area under examination, these being "Substantial Assurance", "Reasonable Assurance" "Partial Assurance" and "No Assurance". Audit opinions and a brief summary of all audit work concluded since the last Audit Committee are set out in **Appendix B**. Eleven audits have been finalised since the last Audit Committee, of which one had Partial Assurance – Hellaby Depot.

- 2.3 In addition to the planned audit assurance work, Internal Audit also carries out unplanned responsive work and investigations into any allegations of fraud, corruption or other irregularity. There has been one report of this type issued since the last meeting, see **Appendix C**.

2.4 Internal Audit Performance Indicators

Internal Audit's performance against a number of indicators is summarised in **Appendix D**. Target Performance was almost achieved in March, because of some sickness, and achieved for all indicators in April/May.

2.5 Management Response to Audit Reports

Following the completion of audit work, draft reports are sent to or discussed with the responsible managers to obtain their agreement to the report and commitment to the implementation of recommendations. This results in the production of agreed action plans, containing details of implementation dates and the officers responsible for delivery. Draft reports are copied to the relevant Head of Service and Assistant Director and final reports are also sent to the Strategic Director.

Confirmation of implementation of audit recommendations is sought from service managers when the implementation date is reached. This is automated, with alerts being sent out a week before the due date to the Responsible Manager and Head of Service, and overdue alerts sent out weekly, copied into the Assistant and Strategic Director. Managers should enter the system and provide an update on the action – either implemented or deferred.

Summary reports of outstanding actions are produced monthly and distributed to Strategic Directors. The previous issue of a high number of outstanding actions has largely been resolved through the actions of the Chief Executive and SLT.

The number of aged outstanding actions has decreased to seven, of which four have not yet reached their agreed due dates and three were deferred because of the election.

Appendix E shows the number of outstanding recommendations that have passed their original due date, age rated. In the detailed spreadsheet, where they have been deferred, the comment received from the Manager is given.

3. Options considered and recommended proposal

- 3.1 This report is presented to enable the Audit Committee to fulfil its responsibility for overseeing the work of Internal Audit. It provides a summary of Internal Audit work completed and the key issues arising from it for the period from 1st March to 31st May 2021 and information about the performance of the Internal Audit function during this period.

4. Consultation on proposal

- 4.1 The Internal Audit plan was produced after consultation with management teams. All Internal Audit reports referred to in this report have been discussed and agreed with management in the respective service areas.

5. Timetable and Accountability for Implementing this Decision

- 5.1 The Audit Committee is asked to receive this report at its June 2021 meeting.

6. Financial and Procurement Advice and Implications

- 6.1 There are no direct financial or procurement implications arising from this report. The budget for the Internal Audit function is contained within the budget for the Finance and Customer Services Directorate.

7. Legal Advice and Implications

- 7.1 The provision of Internal Audit is a statutory requirement for all local authorities that is set out in the Accounts and Audit (England) Regulations 2015. These state:

“A relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.”

- 7.2 Internal Audit also has a role in helping the Council to fulfil its responsibilities under s.151 of the Local Government Act 1972, which are:

“each local authority shall make arrangements for the proper administration of their financial affairs and shall secure that one of their officers has responsibility for the administration of those affairs”

8. Human Resources Advice and Implications

- 8.1 There are no direct Human Resources implications arising from this report.

9. Implications for Children and Young People and Vulnerable Adults

- 9.1 This document includes a report of progress against delivery of the Internal Audit Plan. A significant proportion of the Plan is devoted to the examination of risks facing Children and Young People’s Services and Adult Social Care.

10. Equalities and Human Rights Advice and Implications

- 10.1 There are no direct Equalities and Human Rights Implications arising from this report.

11. Implications for Partners

- 11.1 Internal Audit is an integral part of the Council’s Governance Framework, which is wholly related to the achievement of the Council’s objectives, including those set out in the Council Plan.

12. Risks and Mitigation

- 12.1 An effective Internal Audit Department helps to minimise the Council’s exposure to risk.

13. Accountable Officer(s)

David Webster, Head of Internal Audit.
Tel 01709 823282 E mail david.webster@rotherham.gov.uk

Internal Audit Plan 2021-22

ASSISTANT CHIEF EXECUTIVE					
Audit	Risk Register and Rating	Audit Classification	Auditable Area	Number of days	Planned Quarter
Payroll	Directorate Risk ACX20	Fundamental System	Fundamental system. Ongoing review of system and to provide assurances on procedures for carrying out reconciliations and error resolution and prevention.	35	3
Risk Management		Risk Based	Review of the effectiveness of risk management.	10	2
HR Policies		Risk Based	Review of policies and procedures to provide assurances that they are fit for purpose.	20	
Performance Management		Risk Based	Review of policies and procedures in place to gain assurances on the accuracy of performance management measurements reported.	15	
Members Allowances		Risk Based	Review of allowances paid to members following May 21 Borough Elections, including a follow-up of 2020/21 audit actions.	10	2
Establishment Control		Risk Based	Follow-up of 19/20 Audit	5	DRAFT
Total Planned Days – Assistant Chief Executive				95	

ADULT CARE HOUSING AND PUBLIC HEALTH					
Audit	Risk Register and Rating	Audit Classification	Auditable Area	Number of days	Planned Quarter
Liberty Protection Safeguards	Strategic Risk SLT22 ACS22	Risk Based	Review of compliance with new legislative changes and requirements. Detailed scope to be agreed in Q3 / Q4 after new procedures have been embedded.	10	3 / 4

Public Health		Risk Based	Scope to be agreed for a review of elements from the What Good Looks Like (WGLL) Programme.	10	3
Homecare and Support Delivery Model	Directorate Risk PH16	Risk Based	Review new delivery model to ensure services are being delivered to vulnerable people on date of contract implementation.	15	4
Direct Payments		Risk Based	Review the updated policies and procedures and ensure that all previous Internal Audit recommendations, covering this service, have been addressed and incorporated into these policies and procedures.	20	2
Repairs & Maintenance Contract	Housing Services Risk No.8	Risk Based	Review and provide assurance on the new repairs and maintenance contract; and ensure that previous Internal Audit recommendations have been addressed within the new contract.	20	2
Housing Rents		System Based	Audit examines key areas within the system on a cyclical basis.	10	4
Rothercare Service		Risk Based	Support Housing's internal review of systems and operations of Rothercare and Assistive Technology	20	3
Homelessness	Housing Options Risk 18	Risk Based	Review of findings from Housing's internal review of processes.	10	2
Transition from Children's Care to Adult Care		Follow up	Follow up of review in 2020/21	5	
Total Planned Days – Adult Care and Housing				120	

<u>CHILDREN AND YOUNG PEOPLES SERVICE</u>					
Audit	Risk Register and Rating	Audit Classification	Auditable Area	Number of days	Planned Quarter
Early Years Education	ES6	Risk Based	Review of policies and procedures to ensure compliance with statutory duties. Detailed scope and brief to be agreed with CYPS Management prior to commencement of audit.	20	WIP
School Exclusions		Risk Based	Review the Council's procedures in respect of permanent exclusions to	15	4

			ensure compliance with statutory requirements		
Schools CRSA and Themed Audits		Risk Based	Reviews based on the results of the schools' Control and Risk Self-Assessment. Includes School Visits.	30	WIP
Special Education Needs and Disability	CYPS03	Risk Based	Review of the management of SEND requirements. Detailed scope and brief to be agreed with CYPS Management prior to commencement of audit.	20	4
LAC Sufficiency (Children's Homes)	CPQ42	Risk Based	To provide an independent risk based review on progress with the LAC Sufficiency Strategy. This review can be used to support any further project changes and provide independent assurance on any changes in delivery post Covid.	15	
Early Help	EH2 / EH3		Review of the engagement of partners in developing and delivering Early Help	10	
Rating of Schools	ES2 / ES14		Review of the arrangements to ensure maintained schools are rated highly.	10	
Fostering and Adoption Allowances		Follow up	Follow up of review in 2020/21	5	WIP
Total planned days - Children and Young People's Services				125	

<u>FINANCE AND CUSTOMER SERVICES</u>					
<u>Finance</u>					
Audit	Risk Register and Rating	Audit Classification	Auditable Area	Number of days	Planned Quarter
Annual Governance Statement		Risk Based	Review of the process for the production of the AGS.	10	4
NNDR		Systems Based	Fundamental system. Previously no concerns, audit resources to examine changes to the system.	10	3
Debtors		Systems Based	Assess the degree of compliance with Finance Procedures by	15	2

			Directorates.		
Capital Procedures		Risk Based	Review the updated capital procedures and provide assurance that they are being complied with and that expenditure is appropriately approved, controlled and monitored.	15	4
Social Values		Risk Based	Review of compliance with Social Value policy requirements for procurement and provide assurances that controls are in place to ensure the policy is embedded.	15	WIP
Procurement Governance	Operational Risk	Risk Based	Review procurement procedures and assess Directorate adherence to them.	20	4
IR35 Anti-Avoidance Tax Legislation		Risk Based	Review procedures and provide an assurance on compliance with IR35 legislation	15	3
<u>Customer Information & Digital Services</u>					
Cyber Attacks	Directorate Risk FCS14	Risk Based	Provide assurance on how the Council manages the risk of threats from cyber-attack in terms of preventative & reactive measures.	10	3/4
Physical Security of servers / data		Risk Based	Provide assurance that the Councils server / data areas are secure and resilient to withstand physical & environmental attack.	10	
Hardware Asset Management		Risk Based	Confirm the adequacy of arrangements for managing the issue of new IT equipment (laptops) and any items that are returned and overall stock management.	15	WIP
Vulnerability Management (Salford)		Risk Based	Confirm that vulnerabilities in the IT 'estate' are effectively managed in a timely & controlled manner.	10	2
Network Management (Salford)		Risk Based	Provide assurance that the Council's IT infrastructure (network, server and storage) is robust, fit for purpose, secure & resilient.	10	2
Customer Services & Efficiency Programme Board		Advisory	Audit contribution to projects designed to increase efficiency.	30	WIP

Legal Services					
Adult Care Protection Legal Support		Risk Based	Provision of effective Adult Care Protection legal support to Adult Care, Housing and Public Health Services.	10	
Whistleblowing		Risk Based	Provide assurance that reported cases are investigated and there is supporting evidence to justify the investigations overall findings.	15	
Contract Sealing		Risk Based	Partial Assurance level reported in 2021 audit review, follow up audit to ensure agreed actions are in the process of, or have been, implemented.	5	DRAFT
Right to Buy		Risk Based	Review of Right to Buy procedures from receiving instructions to completion of sales to highlight any delays in the processes and reduce risk of complaints.	10	
Total Planned Days – Finance and Customer Services				205	

REGENERATION AND ENVIRONMENT					
Audit	Risk Register and Rating	Audit Classification	Auditable Area	Number of days	Planned Quarter
Property Estate Management	Strategic Risk SLT27 / Directorate Risk R&E13	Risk Based	Review Health & Safety arrangements in management of property estate & follow-up previous audit actions from 20/21 audit.	10	
Enforcement	Directorate Risk R&E2	Risk Based	Ensure the arrangements around community-based enforcement and environmental health meet statutory requirements.	10	
Historic Sites	Directorate Risk R&E8 / Operational Risk CST15	Risk Based	Review the adequacy of arrangements for the management of the health & safety programme for maintenance of the Council's historic sites.	10	
Building Security	Directorate Risk R&E26	Risk Based	Ensure adequate building security arrangements are in place across the property estate. To include follow-up of agreed actions relating to security	15	

	/Operational Risk PRT39		at Hellaby Depot.		
Private Rented Housing		Risk Based	Review policies & procedures and gain assurance that the Council is compliant with regulations surrounding selective licensing and administration of the scheme	10	
Household Waste Recycling Centres		Risk Based	Seek assurance adequate contract management arrangements are in place & operating effectively.	10	WIP
Catering / Cleaning (Facilities Services)		Risk Based	Review adequacy of health & safety arrangements around catering & cleaning and that appropriate PAT testing is in place.	15	
Home to School Transport		Follow up	Follow up of review in 2020/21	5	
S106 & Community Infrastructure Levy		Follow-up	Follow-up of review in 2020/21	5	2
Total Planned Days – Regeneration and Environment				90	

<u>OTHER</u>	Provision	Days Used
Follow Up reviews	20	0
Grants	50	0
Provision for investigations	100	41
Pro-active fraud	30	5
Contingency	90	0
Covid – grant work	75	21
Other Work Total	365	67
Overall Plan Total	1000	

Summary of Audit Work Completed since the last meeting

Note:- Internal Audit uses an Executive Summary and reporting structure which gives four levels of overall assurance for areas under examination. Within each area audited an overall assurance opinion is assessed as being either “Substantial Assurance”, Reasonable Assurance”, “Partial Assurance” or “No Assurance”, taking into account the results of all the risks assessed.

Audit Area	Assurance Objective	Final Report to man't	Overall Audit Opinion	Summary of Significant Issues
Assistant Chief Executive				
Members Allowances	To provide assurance on the accuracy of Members Basic Allowances and Special Responsibility Allowance payments.	31.3.21	Reasonable Assurance	The review found a few errors in the amounts paid to Members, but most payments were correct.
Payroll	To review the payroll system and provide assurance on procedures for carrying out reconciliations and error resolution and prevention	26.4.21	Reasonable Assurance	There was a need to follow up discrepancies in standby rates and review balances on the overpayments control account.
Risk Management	To provide assurance on the effectiveness of the Council's Risk Management arrangements.	14.5.21	Substantial Assurance	The review found that Risk Management was effective. Two minor recommendations were made.
Children and Young People's Services				
Traded Services for Schools	To provide assurance that controls are in place for system security and full recovery of income for CYPS Traded Services provided via the TRaDE	3.3.21	Reasonable Assurance	There was a need to develop the SLA template and review the reference guide.

Audit Area	Assurance Objective	Final Report to man't	Overall Audit Opinion	Summary of Significant Issues
	Rotherham website.			
Direct Payments	To assess the adequacy of the control framework for Direct Payments.	12.3.21	Reasonable Assurance	The system for monitoring the return of overpayments need to be improved.
Looked After Children and Leaving Care Payments	To assess the adequacy of the control arrangements surrounding payments made to Looked After Children and those Leaving Care.	25.3.21	Substantial Assurance	The review found that payments were well controlled
Finance and Customer Services				
Treasury Management	To review the policies and procedures in place to ensure an efficient treasury management service.	24.3.21	Substantial Assurance	The review found that treasury management was well controlled.
Council Tax	To provide assurance on the processes and controls within the Council tax system to ensure there are proper arrangements for processing discount applications.	25.3.21	Substantial Assurance	The review found that arrangements for processing discount applications within Council Tax were well controlled.
Right of Access Requests	To provide assurance that the process for dealing with Right of Access Requests are robust and ensure best performance towards legislative requirements.	26.3.21	Reasonable Assurance	There was a need to improve ownership of RoARS within Directorates and monitoring of progress by the Information Management team.
Business Grants	To review the operation of payments of Local Restrictions Support Grant and Additional Restrictions Grant	21.5.21	Substantial Assurance	The review found that the operation to make payments under these grant scheme was well controlled.
Regeneration and Environment				
Hellaby Depot	To assess the adequacy of the	4.5.21	Partial	There was a need to improve security, access control

Audit Area	Assurance Objective	Final Report to man't	Overall Audit Opinion	Summary of Significant Issues
	governance arrangements for the services based at Hellaby Depot.		Assurance	and alarms at the site.

Definitions

Rating	Definition
Substantial Assurance	<p>Substantial assurance that the system of internal control is designed to achieve the service's objectives and this minimises risk.</p> <p>The controls tested are being consistently and effectively applied. Recommendations, if any, are of an advisory nature (1 star) to further strengthen control arrangements.</p>
Reasonable Assurance	<p>Reasonable assurance that the system of internal control is designed to achieve the service's objectives and minimise risk. However, some weaknesses in the design or inconsistent application of controls put the achievement of some objectives at risk.</p> <p>There are some areas where controls are not consistently and effectively applied and / or are not sufficiently developed. Recommendations are no greater than medium (2 star) priority.</p>
Partial Assurance	<p>Partial assurance where weaknesses in the design or application of controls put the achievement of the service's objectives at risk in a significant proportion of the areas reviewed.</p> <p>There are significant numbers of areas where controls are not consistently and effectively applied and / or are not sufficiently developed. Recommendations may include high priority (3 star) and medium priority (2 star) matters.</p>
No Assurance	<p>Fundamental weaknesses have been identified in the system of internal control resulting in the control environment being unacceptably weak and this exposes service objectives to an unacceptable level of risk.</p> <p>There is significant non-compliance with basic controls which leaves the system open to error and / or abuse. Recommendations will include high priority (3 star) matters and may also include medium priority (2 star) matters.</p>

Appendix D

Internal Audit Performance Indicators

Performance Indicator	Target	Mar 2021	Apr to May 2021
Draft reports issued within 15 working days of field work being completed.	90%	86%	100%
Chargeable Time / Available Time.	80%	75%	80%
Audits completed within planned time	90%	86%	100%
Client Satisfaction Survey.	100%	100%	100%

Appendix E

Consolidated Agreed Action Due Date 1.6.21

	< 30 Days	< 60 Days	< 90 Days	< 120 Days	120+ Days	Totals
Adult Care, Housing & Public Health	0	0	0	0	0	0
Assistant Chief Executive	0	1	0	0	2	3
Children & Young Peoples Services	0	0	0	0	0	0
Finance & Customer Services	2	0	0	0	1	3
Regeneration & Environment	0	0	0	0	1	1
Totals	2	1	0	0	4	7

Consolidated Agreed Action Due Date 28.2.21

	< 30 Days	< 60 Days	< 90 Days	< 120 Days	120+ Days	Totals
Adult Care, Housing & Public Health	0	0	0	0	1	1
Assistant Chief Executive	0	0	0	0	3	3
Children & Young Peoples Services	0	0	0	1	11	12
Finance & Customer Services	1	0	0	0	3	4
Regeneration & Environment	0	0	4	1	1	6
Totals	1	0	4	2	19	26

Agreed Action details

Data revision date: 31/05/2021

ACX								
Audit Name	Issue	Recommendation	Agreed Action	Priority	Due Date	Deferral Date	Deferral Date changes	Reason for Deferral
Payroll	Current Standby policy and payment rates not adhered to.	HRP should ensure that all Standby payments are in line with the rates outlined in the HR Employee Standby & Call-Out Policy and have a process in place to prevent any payments outside of the published rates from being processed.	Current arrangements not in line with policy to be reviewed and contractual terms changed.	Amber	31/03/2020	31/12/2021	3	Registrar service is now the only service which needs moving onto the corporate rates. Due to the sensitivities around the work staff have been undertaking during the COVID19 outbreak it has been agreed not to issue notice to change current arrangements at the current time.
Payroll	Current Standby Policy and payment rates not adhered to.	HR should ensure that all Standby payments are in line with the rates outlined in the HR Employee Standby & Call-Out Policy and have a process in place to prevent any payments outside of the published rates from being processed.	System development to be undertaken for calculation based on hourly rate with employee claiming number of hours on standby.	Amber	31/03/2020	31/12/2021	3	Registrar service is now the only service which needs moving onto the corporate rates. Due to the sensitivities around the work staff have been undertaking during the COVID19 outbreak it has been agreed not to issue notice to change current arrangements at the current time.
Members Allowances	One Member received an incorrect initial SRA payment for May/June 2015.	The overpaid SRA for May/June 2015 should be recovered as soon as possible.	The Member to be contacted and once the issue has been acknowledged HR will be instructed to redress the overpayment.	Green	30/04/2021	30/06/2021	1	The Member has yet to make contact to discuss the overpayment informally.

F&CS								
Audit Name	Issue	Recommendation	Agreed Action	Priority	Due Date	Deferral Date	Deferral Date changes	Reason for Deferral
Rotherham opportunities College	Capital Approvals Procedures have not been formally approved.	The Capital Approvals Procedures should be finalised and presented to SLT and Cabinet for formalisation.	The Financial Accounting Team (Capital Element) are working closely with the Assistant Director of Financial Services to finalise the new capital governance documentation, updated financial regulations (to reflect changes to capital); and establish a clear approvals process for all capital expenditure. Initial plans are due to be presented to the Strategic Director Finance and Customer Services before being moved on to SLT and DLTs for wider buy in. Eventually they will need to be presented to Cabinet.	Amber	30/11/2019	21/07/2021	6	The deferral will allow the revised capital procedures note and linked FPPR's updates to be approved by Council on the above date.
Social Value	Guidance and training for all staff involved with procurement not available.	The Procurement Service should develop a mandatory e-learning course for all RMBC staff involved in the procurement process which outlines procurement requirements including the importance of complying with social value legislation.	E-learning to be developed once the rewrite of Financial and Procurement Procedure Rules has taken place. In the interim, when requisitioner training takes place on e5 for new users / refresher training reference to the requirement for the sourcing of a local quotation can be made.	Amber	31/05/2021	27/08/2021	1	Completion of this action follows on from recommendation 1082 around the updates to FPPRs. Delay due to the election. Timeline now established following briefing that took place with the Leader during w/c 15/3. Plan to take to CWG in June and then progress for full sign off in July. Additional time allocated to ensure the learning material reflects any proposed changes that may be during CWG/sign off processes.
Social Value	Social Value Legislation is not reflected in appendix 5 of the Constitution - Financial Procurement Procedure Rules	The social value legislation and policy requirements should be referenced within the appendix 5 (FPPR) of the Constitution to ensure consistency and transparency of procurement procedures.	Full re-write of Financial and Procurement Procedure Rules required of which Social Value will form a part of.	Green	31/05/2021	30/07/2021	1	Delay due to the election. Timeline now established following briefing that took place with the Leader during w/c 15/3. Plan to take to CWG in June and then progress for full sign off in July.

R&E								
Audit Name	Issue	Recommendation	Agreed Action	Priority	Due Date	Deferral Date	Deferral Date changes	Reason for Deferral
Anti-Social behaviour	The Anti-Social Behaviour Policy and Procedure was last updated / reviewed in July 2012.	The Anti-Social Behaviour Policy & Procedure should be reviewed / updated immediately and every 2 years thereafter, in accordance with the Policy.	Identify key stakeholders and engage. (August 2019) Develop Action Plan to management the Policy review (September 2019) Identify key aspects of the Policy to review within sub-groups (September 2019) Develop updated Policy and sign off through SRP (December 2019) Present to Cabinet for adoption (March 2020)	Green	31/03/2020	30/07/2021	3	Capacity remains limited as a result of the Covid-19 response and in particular the impact on enforcement services and the frequent changes in legislation. The refresh of the Policy is now not likely to conclude until July 2021 in light of the impending election and purdah period.

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Committee Name and Date of Committee Meeting:

Audit Committee – 22nd June 2021

Report Title:

Audit Committee Forward Work Plan

Is this a Key Decision and has it been included on the Forward Plan?

No

Strategic Director Approving Submission of the Report:

Judith Badger, Strategic Director of Finance and Customer Services

Report Author(s):

David Webster (Head of Internal Audit).

Tel: 01709 823282 Email david.webster@rotherham.gov.uk

Ward(s) Affected:

Borough-Wide.

Executive Summary:

The report presents to the Audit Committee a forward work plan covering the next year. The plan shows how the agenda items relate to the objectives of the Committee. It is presented for review and amendment as necessary.

Recommendation:

The Audit Committee is asked to review the Forward Work Plan and suggest any amendments to it.

List of Appendices Included

Audit Committee Forward Work Plan.

Background Papers

Audit Committee Terms of Reference – Constitution, Appendix 9 Responsibilities and Functions, Section 5 Terms of Reference for Committees, Boards and Panels.

Consideration by any other Council Committee, Scrutiny or Advisory Panel:

No

Council Approval Required:

No

Exempt from the Press and Public:

No

Audit Committee Forward Work Plan

1. Background

- 1.1 The Audit Committee's Terms of Reference are published in the Constitution. The attached Forward Work Plan details how the committee meets those Terms of Reference.

2. Key Issues

- 2.1 Local Government Audit Committees should comply with the Chartered Institute of Public Finance and Accountancy's Position Statement and Practical Guidance for Audit Committees. The Terms of Reference for the Audit Committee are designed to ensure the Committee meets the CIPFA standards.
- 2.2 The forward work plan is designed to ensure that the key Audit Committee responsibilities are fulfilled.

3. Options considered and recommended proposal

- 3.1 The work plan for the Audit Committee is a helpful guiding document for the Committee itself and other stakeholders with an interest in the Committee's activities. The work plan for the coming year by date is presented to each committee meeting for review and amendment.

4. Consultation on Proposal

- 4.1 Relevant officers and the Audit Committee were consulted in producing the work plan.

5. Timetable and Accountability for Implementing this Decision

- 5.1 The Forward Plan comprises a schedule of reports to be presented to the Audit Committee at each of its meetings during the year. Various reports have to be presented at specified meetings in order to comply with statutory requirements (for example relating to the statement of accounts and annual governance statement).

6. Financial and Procurement Implications

- 6.1 There are no financial or procurement issues arising from this report.

7. Legal Advice and Implications

- 7.1 There are no direct legal implications associated with this report.

8. Human Resources Advice and Implications

- 8.1 There are no Human Resources implications arising from the report.

9. Implications for Children and Young People and Vulnerable Adults

9.1 The Audit Committee reviews the management of risks across the Council including those relating to Children's and Adult Services. Review of the management of risks helps to ensure the risks are mitigated.

10. Equalities and Human Rights Advice and Implications

10.1 There are no direct Equalities or Human Rights implications arising from this report.

11. Implications for Partners

11.1 Partners will be able to take assurance on the Control's application of governance controls and management of risks from the work of the Audit Committee.

12. Risks and Mitigation

12.1 The Audit Committee aims to comply with standards established by the Chartered Institute of Public Finance and Accountancy (CIPFA). The maintenance of a work plan is consistent with the CIPFA standards. The production of a work plan also helps the Audit Committee to ensure it achieves its terms of reference.

13. Accountable Officer:

David Webster, Head of Internal Audit
01709 823282 – david.webster@rotherham.gov.uk

Audit Committee Forward Work Plan

Meeting Date	Key Responsibility	Agenda Item	Author
29 July 2021		Training – Statement of Accounts	
	Financial Reporting	Draft Statement of Accounts	Graham Saxton
	Governance Risk and Control	Draft Annual Governance Statement	Judith Badger
	Governance Risk and Control	External Audit Progress Update	Grant Thornton / Graham Saxton
	Treasury Management	Annual Treasury Management	Graham Saxton
	Governance Risk and Control	Strategic Risk Register	Simon Dennis
	Governance Risk and Control	External Audit and Inspection Recommendations	Simon Dennis
	Internal Audit / Governance Risk and Control	Internal Audit Annual Report	David Webster
	Audit Committee Accountability	Audit Committee Annual Report	David Webster
	Audit Committee Accountability	Audit Committee Forward Work Plan	David Webster
	Risk Management Directorate Presentation – Adult Care Housing and Public Health	Anne Marie Lubanski	
Governance Risk and Control	Private meeting		

Meeting Date	Key Responsibility	Agenda Item	Author
28 September 2021	Financial Reporting	Training Final Statement of Accounts	Graham Saxton
	Governance Risk and Control	Final AGS	Judith Badger
	External Audit	External Audit report on the Accounts	Grant Thornton / Graham Saxton
	Internal Audit	IA Charter review and update	David Webster
	Internal Audit / Governance Risk and Control	IA Progress Report	David Webster
	Governance Risk and Control	Information Governance Annual Report	Paul Vessey
	Governance Risk and Control	Risk Management Directorate Presentation – Assistant Chief Executive	Jo Brown
	Governance Risk and Control	Anti-Fraud and Corruption Policy and Strategy review and update	David Webster
Audit Committee Accountability	Audit Committee Forward Work Plan	David Webster	

Meeting Date	Key Responsibility	Agenda Item	Author
30 November 2021	Financial Reporting	Training – Code of Corporate Governance External Audit Annual Report	Grant Thornton / Graham Saxton
	Governance / Risk and Control	External Audit and Inspection recommendations	Simon Dennis
	Treasury Management	Mid-Year Report on Treasury Management	Graham Saxton
	Governance Risk and Control	Code of Corporate Governance	Simon Dennis
	Governance Risk and Control	Risk Management Strategy and Policy	Simon Dennis
	Governance Risk and Control	Risk Management Directorate Presentation – Regeneration and Environment	Paul Woodcock
	Internal Audit / Governance Risk and Control	IA Progress Report	David Webster
	Audit Committee Accountability	Audit Committee Forward Work Plan	David Webster

Meeting Date	Key Responsibility	Agenda Item	Author
11 January 2022	Financial Reporting	Training Final Accounts closedown and accounting policies	Graham Saxton
	External Audit	Accounts Audit Plan	Grant Thornton / Graham Saxton
	Governance Risk and Control	Strategic Risk Register	Simon Dennis
	Governance Risk and Control	External Audit and Inspection recommendations	Simon Dennis
	Governance Risk and Control	Risk Management Directorate Presentation – Finance and Customer Services	Judith Badger
	Internal Audit / Governance Risk and Control	IA Progress Report	David Webster
	Audit Committee Accountability	Audit Committee Forward Work Plan	David Webster

Meeting Date	Key Responsibility	Agenda Item	Author
15 March 2022	Internal Audit	Training	
	Internal Audit	IA Annual Plan	David Webster
	Internal Audit / Governance Risk and Control	IA Progress Report	David Webster
	External Audit	External Audit Progress Update	Grant Thornton / Graham Saxton
	Governance Risk and Control	Risk Management Directorate Presentation – Children and Young People’s Service	Suzanne Joyner
	Internal Audit	Public Sector Internal Audit Standards	David Webster
	Internal Audit	Internal Audit Quality Assurance and Improvement Plan	David Webster
Audit Committee Accountability	Audit Committee Forward Work Plan	David Webster	

Meeting Date	Key Responsibility	Agenda Item	Author
June 2022	<p>External Audit</p> <p>Governance Risk and Control</p> <p>Governance Risk and Control</p> <p>Internal Audit / Governance Risk and Control</p> <p>Governance Risk and Control</p> <p>Audit Committee Accountability</p>	<p>Training</p> <p>External Audit Progress Update</p> <p>Review of Surveillance and use of Regulation of Investigatory Powers</p> <p>Risk Management Annual Report</p> <p>IA Progress Report</p> <p>Risk Management Directorate Presentation – Adult Care Housing and Public Health</p> <p>Audit Committee Forward Plan</p>	<p>Grant Thornton / Graham Saxton</p> <p>Bal Nahal</p> <p>Simon Dennis</p> <p>David Webster</p> <p>Anne Marie Lubanski</p> <p>David Webster</p>

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