

AUDIT COMMITTEE

Date and Time:- Tuesday 29 July 2025 at 2.00 p.m.

Venue:- Rotherham Town Hall, The Crofts, Moorgate Street, Rotherham. S60 2TH

Membership:- Councillors Baggaley (Chair), Allen (Vice-Chair), Blackham, Elliott and McKiernan.

Ms. A. Hutchinson and Mr. M. Olugbenga-Babalola, Independent Members

The items 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. Declarations of Interest

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

3. 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.

4. Exclusion of the Press and Public

To determine whether the following item should be considered under the categories suggested in accordance with Part 1 of Schedule 12A (as amended 2006) of the Local Government Act 1972.

Under Section 100A(4) of the Local Government Act 1972, the press and public be excluded from the meeting for:-

Agenda Item 11 (Risk Management Annual Summary 2024-2025 and Corporate Strategic Risk Register Update – Appendix 1) on the grounds that it involves the likely disclosure of exempt information as defined in Paragraph 3 of Part I of Schedule 12A to the Local Government Act 1972 (information relating to the financial or business affairs of any particular person (including the authority holding that information)).

5. **Minutes of the previous meeting held on 17th June, 2025 (Pages 5 - 15)**
To consider and approve the minutes of the previous meeting held on 17th June, 2025, as a true and correct record of the proceedings and to be signed by the Chair.
6. **External Audit Progress Report**
Verbal Update by Grant Thornton
7. **Review of Surveillance and Use of Regulation of Investigatory Powers (Pages 17 - 91)**
8. **High Needs/Safety Valve Programme - 2024-25 (Pages 93 - 102)**
9. **Treasury Management Update – Quarterly Report (Q1) (Pages 103 - 114)**
10. **External Inspections, Reviews and Audits Update (Pages 115 - 134)**
11. **Risk Management Annual Summary 2024-2025 and Corporate Strategic Risk Register Update (Pages 135 - 153)**
12. **Audit Committee Annual Report 2024-25 (Pages 155 - 175)**
13. **Audit Committee Forward Work Plan (Pages 177 - 184)**
14. **Items for Referral for Scrutiny**
To consider the referral of matters for consideration by the Overview and Scrutiny Management Board.
15. **Urgent Business**
To consider any item which the Chair is of the opinion should be considered as a matter of urgency.

**The next meeting of the Audit Committee will be held on:-
Thursday 25 September 2025
commencing at 2.00 p.m.
in Rotherham Town Hall.**



John Edwards,
Chief Executive.

AUDIT COMMITTEE
17th June, 2025

Present:- Councillor Baggaley (in the Chair); Councillors Elliott and McKiernan and Michael Olugbenga-Babalola (Independent Person).

Also in attendance was Michael Green (Grant Thornton, External Auditors).

Apologies for absence were received from Councillors Allen and Blackham and Alison Hutchinson (Independent Person).

1. DECLARATIONS OF INTEREST

There were no Declarations of Interest made at the meeting.

2. QUESTIONS FROM MEMBERS OF THE PUBLIC OR THE PRESS

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

3. EXCLUSION OF THE PRESS AND PUBLIC

Resolved:- That, under Section 100A (4) of the Local Government Act 1972, the press and public be excluded from the meeting for Minute No. 10 (Internal Audit Progress Report Appendix G) and Minute No. 12 (Adult Services, Housing and Public Health Strategic Risk Register) as defined in those paragraphs indicated below of Part 1 of Schedule 12(A) of such Act indicated, as now amended by the Local Government (Access to Information) (Variation) Order 2006.

4. MINUTES OF THE PREVIOUS MEETING HELD ON 11TH MARCH, 2025

Consideration was given to the minutes of the previous meeting of the Audit Committee held on 11th March, 2025.

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

5. EXTERNAL AUDIT PLAN AND PROGRESS UPDATE

Michael Green, Engagement Lead and Key Audit Partner (Grant Thornton) presented the 2024/25 External Audit Plan. Local authorities faced many challenges; the pandemic along with the cost of living crisis had left local governments with economic, social and health challenges to address, and, despite the best efforts of local authorities, financial pressures were affecting the scale, range and quality of council services provided to local residents.

The report covered the key issues both for the national and local contexts.

The areas of significant risk were the same as in previous years, centring around management over-ride of controls, closing valuation of land and buildings including Council dwellings and valuation of defined benefit pension fund net asset/liability balance. A further risk had been identified this year, "other risk", relating to the implementation of the new accounting standard IFRS16 which came into force on 1st April, 2024.

Materiality was calculated on a similar principle as previous years but if items went above those thresholds they would be considered separately within the audit.

No risks of significant weakness had been identified.

On receipt of the Council's financial statements, Grant Thornton had commenced their external audit procedures and would continue through the summer. It was expected to submit the audit findings (ISA260) report and value for money report to the November meeting of the Audit Committee.

Audit fees were set by PSAA as part of their national procurement exercise. Grant Thornton had been awarded the contract with effect from 2023-24. The scale fee set out in the PSAA contract for the 2024-25 audit was £417,703. However, it was noted that there may be an additional fee charged based on the increased audit requirements relating to the review of the Council's implementation of the newly applicable IFRS16 leases accounting standard which was not included within the PSAA scale fee for 2024-25.

It was noted that the Minister of State for Local Government and English Devolution, on 18th December, 2024, had announced the launch of a strategy to overhaul the local audit system in England. The proposals were also laid in Parliament via a Written Ministerial Statement.

The Government's intention was to streamline and simplify the local audit system, bringing as many audit functions as possible into one place and also offering insights drawn from audits. A new Local Audit Office would be established. Building on the recommendations of Redmond, Kingman and others, the Government would ensure the core underpinnings of the local audit system were fit for purpose.

Grant Thornton welcomed the proposals which were much needed and essential to restore trust and credibility to the sector. They were keen to work with the MHCLG, existing sector leaders and the Local Audit Office as it was established to support a smooth transition to the new arrangements.

Rotherham was in a really good position having already produced its financial statement well ahead of the majority of other local authorities enabling the external auditor to commence their work. Grant Thornton aimed to report the ISA260 and auditor's annual report on value for money arrangements to the November Audit Committee meeting and confident of concluding the audit and issuing the audit opinion by the end of the 2025 calendar year ahead of the February 2026 backstop date.

Although it was a "new" external audit team, Greg Charnley, Audit Senior Manager, in the past had worked with Rotherham's Finance team. All had trained within the company's public sector contracts section.

It was difficult to predict what the additional fee would be at the present time as it would depend upon the extra work required. Some local authorities would be straight forward and others have complex arrangements in place.

Resolved:- That the update and the audit plan be noted.

6. PUBLICATION OF UNAUDITED STATEMENT OF ACCOUNTS 2024/25

Consideration was given to a report presented by Natalia Govorukhina, Head of Corporate Finance, which introduced the draft Statement of Accounts, which had been published on the Council's website on 9th June 2025. This was slightly later than the original date of 31st May, 2025 allowing for effective quality and assurance checks to be performed, however, it complied with the 30th June statutory deadline for the publication of draft accounts. The period for local electors to exercise their rights for the public inspection phase had commenced on 10th June, 2025 and would end on 21st July, 2025, then follow on to the external audit phase of the process.

It was proposed that the final accounts would be produced by the end of September 2024. However, Grant Thornton had indicated that, due to capacity constraints, it was likely to be late November or early December for the completion of the audit of the accounts.

The Statement of Accounts included 4 appendices, the first was the narrative report, which was a more user-friendly summation of the Council's financial position, which covered the key areas of the accounts. Appendix 4 showed the Council's response to enquiries from Grant Thornton with regard to issues that informed their audit risk assessment. The areas covered included fraud, laws and regulations and accounting estimates.

The accounts had been produced in accordance with the CIPFA Code of Practice including full implementation of the new lease accounting standard, IFRS16, for the first time in 2025/25.

It was noted that the Audit Committee had had a training session on the Statement of Accounts prior to the meeting.

Resolved: That the draft unaudited 2024/25 Statement of Accounts be noted.

7. DRAFT ANNUAL GOVERNANCE STATEMENT 2024-25

Consideration was given to the draft Annual Governance Statement (AGS) for the 2023/24 financial year as presented by Simon Dennis, Policy, Improvement and Risk Manager. This was published alongside the Council's Statement of Accounts on 9th June, 2025. The paper briefly set out the process that was followed to construct this AGS.

A process to gather assurances and evidence to support the AGS was led by the Corporate Governance Group which included the Strategic Director of Finance and Customer Services, the Assistant Director of Legal Services, the Head of Internal Audit and the Policy, Improvement and Risk Manager. The draft AGS was then reviewed by the Strategic Director of Finance and Customer Services, the Assistant Director of Legal Services, the Chief Executive and the Leader.

Each Strategic Director had overseen a self-assessment of governance within their Directorates comprising of a self-assessment form based on the Principles and Sub-Principles in the Code of Corporate Governance by each Assistant Director as well as a review and update of the detailed issues raised in the 2023/24 AGS. Each Strategic Director and Assistant Director was also required to submit a Statement of Assurance based on the information arising from their review of current and previous governance issues. These were then reviewed by the Corporate Governance Group also considering which issues were of sufficient significance to require reporting in the AGS.

The AGS outlined the governance arrangements in place throughout the year and how their effectiveness was monitored. The AGS also recognised the improvements made in the Council's governance arrangements throughout the financial year as well as highlighting areas for further development in 2025/26.

The document was very similar to that submitted last year, however, the issue of equal pay had been included. In line with other local authorities, Rotherham had been contacted with concerns regarding the approach and implementation of its systems for ensuring that there were no pay differentials. The Council continued to have dialogue with the relevant Trade Unions and with other local authorities to ensure awareness of the emerging regional and national picture.

It was noted that the document would be submitted to the Committee again when the External Auditor's conclusion on the statutory financial statements were received. At that point the AGS would be checked to ensure there were no other significant issues for inclusion and the document would be signed off by the Leader and Chief Executive.

An update was provided on Property and Facilities Services with regard to staffing/recruitment and the improvement plan.

Resolved: That the draft 2023/24 Annual Governance Statement be noted.

8. TREASURY MANAGEMENT OUTTURN 2024-25

Consideration was given to the Annual Treasury Management Report, presented by Natalia Govorukhina, Head of Corporate Finance, which was the final treasury report for 2024/25. Its purpose was to review the treasury activity for 2024/25 against the Strategy agreed at the start of the year. The report also covers the actual Prudential Indicators for 2024/25 in accordance with the requirements of the Prudential Code.

The Council received an Annual Treasury Strategy Report in advance of the 2024/25 financial year at its meeting on 28th February, 2024, and the Committee received a mid-year report at its meeting on 26th November, 2024, representing a mid-year review of treasury activity during 2024/25. In addition, quarterly updates were received by Audit Committee on 26th September, 2024 and 11th March, 2025.

This report meets the requirements of both the CIPFA Code of Practice on Treasury Management and the CIPFA Prudential Code for Capital Finance in Local Authorities.

The Council was required to comply with both Codes through regulations issued under the Local Government Act 2003.

Appendix 1 of the report submitted gave a summary of the Prudential Indicators for the Council.

The underlying economic and financial environment remained difficult for the Council to predict. Inflation had fallen back from historic highs in recent years and the Bank of England had started to cut interest rates. However, the cost of long term borrowing from PWLB had increased during the years. The main challenge with regard to investments related to concerns over investment counterparty risk. This background encouraged the Council to continue maintaining investments short-term and with low risk counterparties.

During 2024/25 the Council continued to pursue its short-term borrowing strategy in line with advice from its Treasury advisers. Borrowing was taken only as needed and would be refinanced in the next few years.

This had resulted in a significant increase in the net under borrowed position. The Council would continue to monitor the interest position with a view to taking out further long term borrowing if there were dips in the long term borrowing rates but currently was utilising short-term borrowing to cover immediate borrowing need in anticipation of lower rates in the future.

Taken together, the reduced borrowing need, additional returns on investments, and further slippage on the Council's Capital Programme had enabled the Council to transfer £8m underspend on the 2024/25 Treasury Management budget to support the Council's 2024/25 overall outturn position.

The report also included a table showing debt repayments during 2024/25 to other local authorities as had been requested by previous Audit Committee Members.

It was noted that the report would be considered by Cabinet at its meeting on 7th July, 2025.

Discussion ensued on the report with the following issues raised/clarified:-

- Cash flow was managed on a daily basis with debts maturing and repaid in accordance with the agreed terms
- Assurance given that all borrowing was in line with the Treasury Management planning and cash flow management
- Regular Treasury Management meetings were held where the cash flow position was reviewed/forecast for the coming months

Resolved:- That the Treasury Management Prudential Indicators outturn position, as set out in Section and Appendix 1 of the report submitted, be noted.

9. INTERNAL AUDIT PROGRESS REPORT

Consideration was given to a report presented by Louise Ivens, Head of Internal Audit, which provided a summary of Internal Audit work completed during 1st February to 30th April, 2025, and the key issues that had arisen.

The plan attached as part of the report showed the position up to the end of April 2025, the progress of the 2024/25 audit plan, the reports finalised between February and April 2025 and performance indicators for the Team. Since the last report there had been 3 audits postponed to 2025/26 and 3 audits removed from the plan.

Internal Audit provided an opinion on the control environment for all systems or services which were subject to audit review. The report detailed the audit opinions and a summary of all audit work concluded in the last quarter. 10 audits had been finalised since the last Audit

Committee, one of which had received Substantial Assurance, 4 received Reasonable Assurance opinion and 5 Partial Assurance.

A review of the current performance indicators was detailed in Appendix D, post-audit questionnaires and results included at Appendix E and the Quality Assurance and Improvement Plan at Appendix F. Appendix G set out details of the Internal Audit responsive audit work completed.

It was noted that work continued to progress implementation of the new Global Internal Audit Standards. However, it was noted that since the last meeting, CIPFA had indicated that their fee would be in excess of that previously quoted for the undertaking of a full assessment (Minute No. 89 of 11th March 2025 refers). No further work was required with regard to the adjustment of cost to comply with the Council's procurement rules.

Discussion ensued on the report with the following issues raised/discussed:-

- The Internal Audit recommendations for Finance and Customer Services were monitored on a regular basis
- The deferred recommendations for Finance and Customer Services and Children and Young People's actions had now been completed
- In all 6 cases, of the Regeneration and Environment deferred actions it was the first time they had been postponed and were due at the end of July
- In response to a question on the KPI 'Audits completed within planned time', it was difficult to estimate how long an audit would take particularly if one had not been done previously and a number of factors impacted on the time taken .

Resolved:- (1) That the Internal Audit work undertaken since the last Audit Committee, 1st February to 30th April, 2025, and the key issues that have arisen from it be noted.

(2) That the performance objectives of Internal Audit and the actions being taken by audit management in respect of meeting the performance objectives be noted.

(3) That the Assistant Director, Community Safety and Street Scene, be invited to the September meeting of the Audit Committee to discuss the outcome of the Home to School Transport Service audit.

(Appendix G was considered in the absence of the press and public in accordance with Paragraph 7 of the Act (information relating to any action taken or to be taken in connection with the prevention, investigation or prosecution of crime).

10. INTERNAL AUDIT ANNUAL REPORT 2024-25

Consideration was given to a report presented by Louise Ivens, Head of Internal Audit, which provided information on the role of Internal Audit; the work completed during 2024/25 and highlighted the key issues that had arisen therefrom. It provided the overall opinion of the Head of Internal Audit on the adequacy of the Council's control environment, risk management and governance. It also provided information regarding the performance of the Internal Audit function during 2024/25.

Based upon the Internal Audit work undertaken and, taking into account other internal and external assurance processes, it had been possible to complete an assessment of the Council's overall control environment. In the opinion of the Head of Internal Audit, the Council had overall an adequate framework of governance, risk management and control. A higher proportion of partial/no assurance audit reports had been issued during the year and it was on this basis that the effectiveness of the framework was considered to have diminished as some weaknesses, evidence of non-compliance with controls or ineffective controls had been identified. It was important to note that most partial/no assurance opinions had arisen in cases where management had proactively requested audit assurance in response to identified concerns reflecting a strong awareness of areas needing improved oversight or enhanced compliance with internal controls. The work undertaken during the year had clearly focused on the key risk areas of the Council and was targeted to specific areas of concern.

The report included:-

- Legislative requirements and Professional Standards
- The Head of Internal Audit's annual opinion on the control framework, risk management and governance
- Resources and audit coverage during the year
- Summary of audit work undertaken during 2024/25, including both planned and responsive/investigatory work
- Summary of other evidence taken into account for control environment opinion
- Summary of audit opinions and recommendations made
- Internal Audit performance indicators

Audits were carried out in all areas of the Council during the year with the overall level of control found in audits to be good. 68% of audits resulted in a Substantial or Reasonable Assurance opinion, however, the proportion of Partial opinions had increased during 2024-25 compared to 2023/24.

During 2024-25, 210 recommendations (91 in 2023-24) were made to improve the internal control, risk management and governance arrangements across the Council. Of these, 32 (3 in 2023-24) were in the highest category (red).

The Head of Internal Audit was confident that the 2025-26 Internal Audit plan would be delivered with the resources there currently was.

Resolved:- (1) That the work undertaken during the 2024-25 financial year and the key issues that had arisen therefrom be noted.

(2) That the overall opinion of the Head of Internal Audit on the adequacy and effectiveness of the framework of governance, risk management and control within the Council be noted.

(3) That the Committee's satisfaction with the effectiveness and efficiency of the Internal Audit function be noted.

11. RISK MANAGEMENT DIRECTORATE PRESENTATION - ADULT CARE, HOUSING AND PUBLIC HEALTH

Ian Spicer, Strategic Director Children and Young People's Services, presented a report providing details of the Risk Register and risk management activity within the Adult Care, Housing and Public Health Directorate.

The Directorate level Risk Register currently had 22 risks items listed reflecting the significant scale and scope of the Directorate. 3 new risks had been added to the Directorate risk register from Service level risk registers:-

- ACHPH-R49 – Deliver a balanced budget for 2025/26
- ACHPH-R51 – NHSE being disestablished and ICB 50% reduction in running costs. Impact on the delivery of Adult Social Care/Local Authority services both operationally and financially
- ACPH-R50 – Ensure sufficient nursing EMI beds are available in care homes to increase system flow, support admissions from the community and increase patient choice

2 risks had been removed from the register. The Corporate Strategic risk register currently included 2 ACHPH Directorate risks (ACHPH-R7 and ACHPH-R50) with ACPH-R51 being added at the next update.

Managing risk within the Directorate was subject to a 5-step approach – identify, evaluate, management, monitor, review and report with a robust risk management process in place to ensure appropriate governance and assurance was in place across all service areas of the Directorate. A scheduled programme of reviewing and updating Service and Directorate-level risk registers across the Directorate was led by risk leads for each Service and co-ordinated by a Service Improvement and Governance officer.

Risk registers were in place for each Service area to document their Service level risks which were formally monitored and reviewed at Senior Management Team meetings on a minimum monthly basis. The Directorate Leadership Team (DLT) had scrutiny and oversight of Service and Directorate-level risk registers with monthly briefings where risks were reviewed and, where necessary, could be escalated to the next strategic level for inclusion on the Corporate Strategic Risk Register.

All Directorate Managers (M2 and above) were required to undertake mandatory risk management training. A number of staff from across the Directorate had also completed the accredited Institute of Risk Management training during the current year.

Ian was thanked for his attendance.

Resolved:- That the progress and current position in relation to risk management activity in the Adult Care, Housing and Public Health Directorate, as detailed in the report now submitted, be noted.

(Appendix 1 was considered in the absence of the press and public in accordance with Paragraph 3 of the Act (Information relating to the financial or business affairs of any particular person (including the authority holding that information/financial information))

12. CHILDREN'S CAPITAL OF CULTURE AUDIT REPORT UPDATE

Polly Hamilton, Assistant Director, Culture, Sport and Tourism, presented a report regarding the actions taken/implementation of the recommendations made relating to the Partial assurance rating by Internal Audit on the Children's Capital of Culture governance and procurement for the programme of events.

At the request of the Chief Executive, the audit was added to the 2024/25 audit plan and completed in January 2025. The overall objective had been to provide assurance on the Council's roles and responsibilities for the delivery of effective governance and procurement for the Children's Capital of Culture programme of events.

7 recommendations for implementation had been made as a result of the audit all of which were now complete.

A follow-up audit was scheduled for August 2025.

Discussion ensued with the following issues clarified:-

- No issues had arisen since the implementation of the programme decision making framework. All Children's Capital of Culture staff members had completed a Declaration of Interest form and the risk assessment had been completed by the Head of Service. There were no issues arising from this which had led to a contract being refused.

- Widening access. At the heart of the Children's Capital of Culture activity programme was the Traineeships strand, supporting skills and talent. This had enabled the employment of over 120 trainees aged between 16-25 years who were being hosted by a range of organisations across the Borough. Each traineeship involved working with that organisation on activities related to it and work with other trainees and organisations towards delivery of the Children's Capital of Culture activities. The recruitment process of trainees had been designed to be very open and inclusive and young people were encouraged to engage, including those with protected characteristics such as disability, ethnicity and neurodiversity. As a result of the Equalities Impact Assessment and the corporate priority to support young people in care, funding had been ringfenced to enable care-experienced young people to secure traineeships.

Resolved:- That the report be noted.

13. AUDIT COMMITTEE FORWARD PLAN

Consideration was given to the proposed forward work plan for the Audit Committee for July 2025 to June 2026. The plan showed how the agenda items related to the objectives of the Committee. It was presented for review and amendment as necessary.

It was noted that there may have to be a review of the September and November proposed agenda items due to the excessive number of items for the latter meeting.

Resolved:- That the Audit Committee forward work plan, as submitted, be approved subject to the reordering of the September and November meetings.

14. ITEMS FOR REFERRAL FOR SCRUTINY

There were no items for referral.

15. URGENT BUSINESS

There was no urgent business to be considered.

This page is intentionally left blank

Public Report
Audit Committee

Committee Name and Date of Committee Meeting

Audit Committee – 29 July 2025

Report Title

Update Report on the Use of Surveillance

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)

Michelle Scales, Service Manager – Litigation and Practice
01709 823145 – Michelle.Scales@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 under the Regulation of Investigatory Powers Act 2000 (RIPA) and the Investigatory Powers Act 2016 (IPA).

Recommendations

That the Audit Committee:

1. Notes that the Council has made use of surveillance or acquisition of communication data powers under the relevant legislation on one occasion in February 2025.
2. Adopts the RIPA Policy with minor amendments which have been made to provide clarity and use of accurate terminology when referencing the relevant guidance documents.

List of Appendices Included

Copy of the Annual Statistics Return 2024
Copy of the RIPA Policy 2025

Background Papers

Revised Code of Practice - Covert Surveillance and Property Interference [Home Office, 2022, updated February 2024]

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

Revised Code of Practice - Covert Human Intelligence Sources [Home Office, 2022]

<https://www.gov.uk/government/publications/covert-human-intelligence-sources-code-of-practice-2022>

Code of Practice – Communications Data

<https://www.gov.uk/government/publications/investigatory-powers-act-2016-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 and approved by the Committee on 7th August 2024.
- 1.2 The Investigatory Powers Act 2016 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 a legally prescribed purpose. Typically, this activity might include acquiring mobile phone subscriber details and details of itemised calls, but not the content of calls. The Council does not currently use the powers under the legislation.
- 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 12 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 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 on one occasion. This was an authorisation for directed surveillance which was approved via the judicial approval process in February 2025 for a period of 3 months, the authorisation was cancelled at the end of the initial 3 month timeframe in accordance with the legislation. The records are retained on a central register by the RIPA Co-ordinator. The annual statistical return was completed and sent to the Investigatory Powers Commissioners Office on the 9th December 2024.
- 2.2 External training was provided to all officers involved or likely to be involved in the use of the powers provided under the RIPA legislation on the 12th and 26th June 2024. To ensure that this training is up to date and new staff joining are aware of their roles further training sessions will be arranged for 2025. The purpose of this will be to further reduce any potential risk arising from any unauthorised activity.
- 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 7th August 2024 and was re-adopted with some minor changes to personnel and references to the revised Codes of Practice. The RIPA Policy has been reviewed and as there have been no changes to guidance or Codes of Practice the Policy does not require any significant amendment, there are minor amendments only in respect of terminology for the relevant guidance documents and clarity around the point an authorisation commences.

3. Options considered and recommended proposal

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

- 3.1 Notes that the Council has made use of surveillance or acquisition of communication data powers under the relevant legislation on one occasion in February 2025.
- 3.2 Adopts the RIPA Policy with minor amendments which have been made to provide clarity and use of accurate terminology when referencing the relevant guidance documents.

4. Consultation on Proposal

- 4.1 Not Applicable.

5. Timetable and Accountability for Implementing this Decision

- 5.1 The Policy will be implemented immediately should the Committee approve it.

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)

Michelle Scales, Service Manager – Litigation and Practice
Bal Nahal, Head of Legal Services

Report Author: Michelle Scales, Service Manager – Litigation and Practice
01709 823145 – michelle.scales@rotherham.gov.uk

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

This page is intentionally left blank

ROTHERHAM BOROUGH COUNCIL

RIPA Policy

INDEX

1.	Covert Surveillance Policy Statement	Page 3
2.	Guide to Surveillance Regulated by Part 2 of RIPA	Page 5
	i) Directed Surveillance	Page 6
	ii) Intrusive Surveillance	Page 12
	iii) CHIS	Page 15
3.	Guidance for Authorising Officers	Page 20
4.	Seeking Magistrates' Approval	Page 32
5.	Notes to Assist Completion - Magistrates Approval	Page 39
6.	Governance Arrangements & Quality Assurance	Page 41

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 Surveillance 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 Coordinator 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 12 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: Phil Horsfield, Assistant Director for Legal Services (Senior Responsible Officer) – 01709 254437
Bal Nahal, Head of Legal Services (RIPA Coordinator) – 01709 823661
Michelle Scales, Service Manager for Litigation & Practice – 01709 823145

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>
- Covert Surveillance and Property Interference Statutory Code of Practice (Revised December 2022, **Updated February 2024**)
<https://www.gov.uk/government/publications/covert-surveillance-and-covert-human-intelligence-sources-codes-of-practice>
- Covert Human Intelligence Sources Statutory Code of Practice [Revised December 2022]
<https://www.gov.uk/government/publications/covert-human-intelligence-sources-code-of-practice-2022>
- SI 2010 N0.521 - Regulation of Investigatory Powers (Directed Surveillance and Covert Human Intelligence Sources) Order 2010
http://www.legislation.gov.uk/ukxi/2010/521/pdfs/ukxi_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/ukxi/2012/1500/pdfs/ukxi_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 by way of 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 Revised Code of Practice (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. General observation duties may include monitoring of publicly accessible areas of the internet in circumstances where it is not part of a specific investigation or operation.”
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 Revised Code of Practice 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 and Property Interference Revised Code of Practice (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 Revised Code of Practice 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*

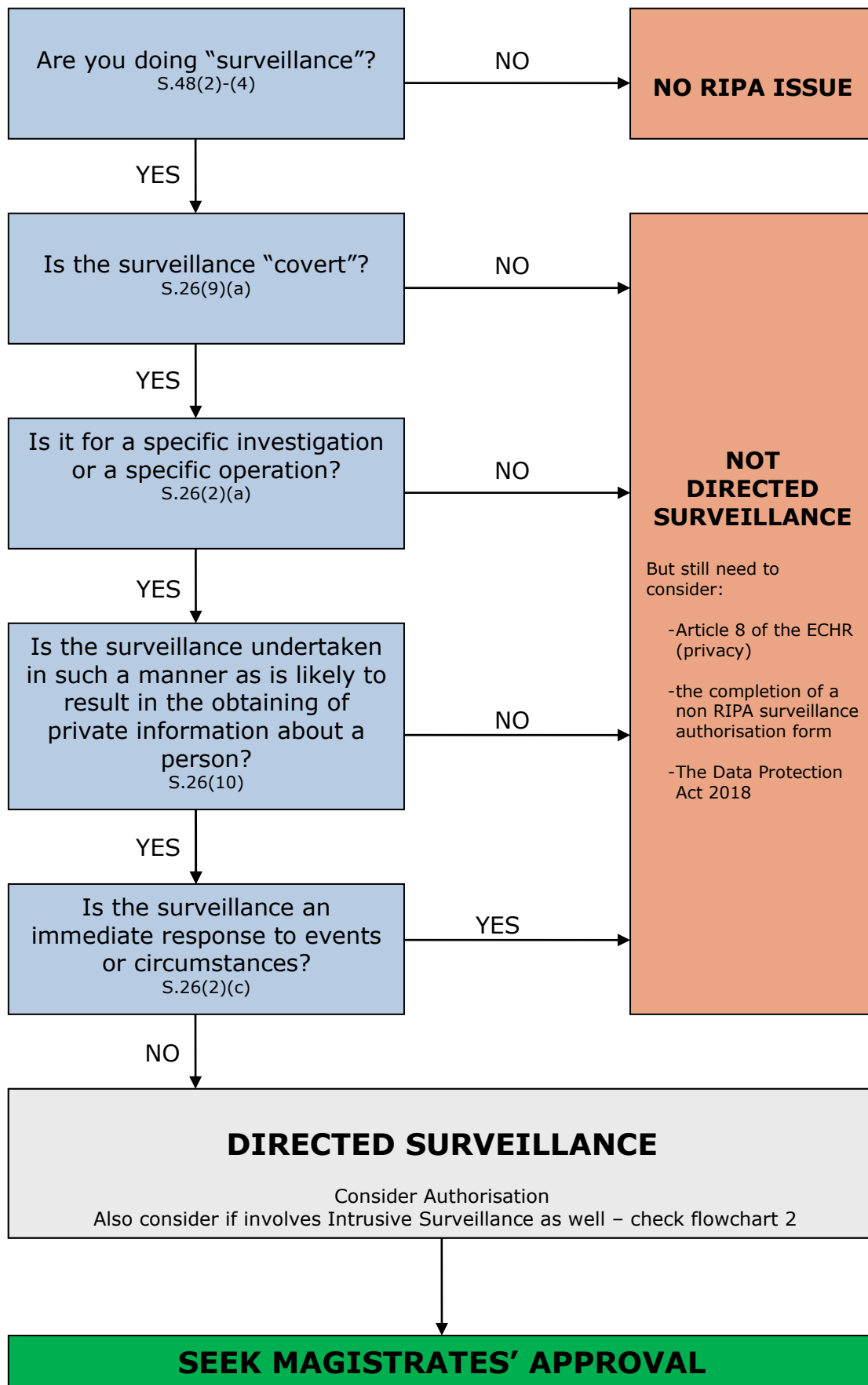
contents are of interest) is unlikely to interfere with a person's reasonably held expectation of privacy and therefore is not likely to require a directed surveillance authorisation. But where a public authority is systematically collecting and recording information about a particular person or group, 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 Assistant Director for Legal Services (Phil Horsfield 01709 254437), the Council's RIPA Coordinator, the Head of Legal Services (Bal Nahal 01709 823661) or the Service Manager for Litigation & Practice (Michelle Scales 01709 823145) to ensure that it is lawful to do so.

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.

Paragraphs 3.23 to 3.26 of the Covert Surveillance and Property Interference Revised Code of Practice provides examples of premises that would and would not be regarded as residential premises.

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 chauffeur 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.

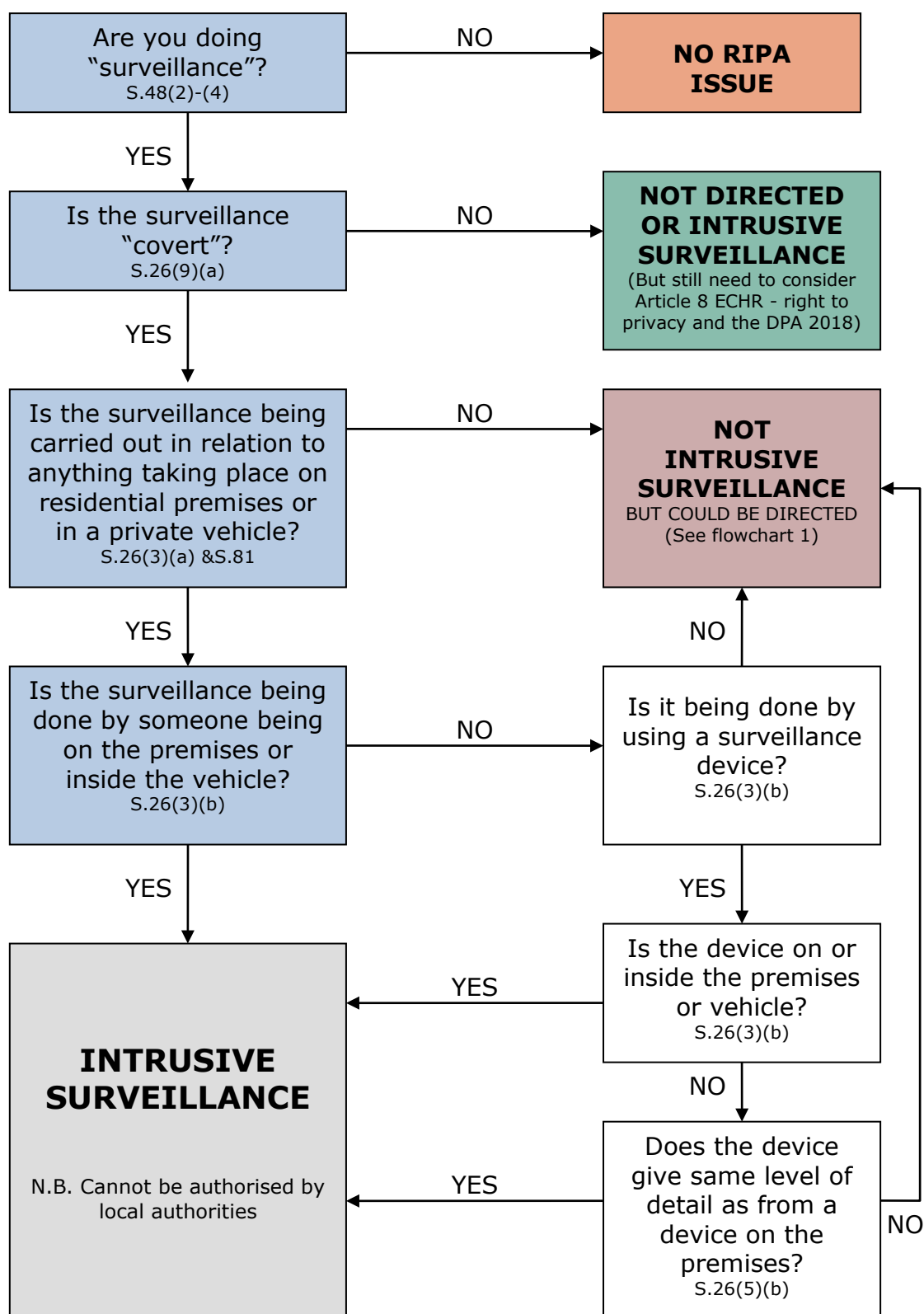
However, the words of S.26 (5) should be noted:

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 Revised Code of Practice(para 2.21) states:

“In many cases involving human sources, the source will not have established or maintained a relationship for a covert purpose. Many sources provide information that they have observed or acquired other than through a relationship. This means that the source is not a CHIS for the purposes of the 2000 Act and no authorisation 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 Revised Code of Practice and the OSC Procedures and Guidance Document for further guidance.

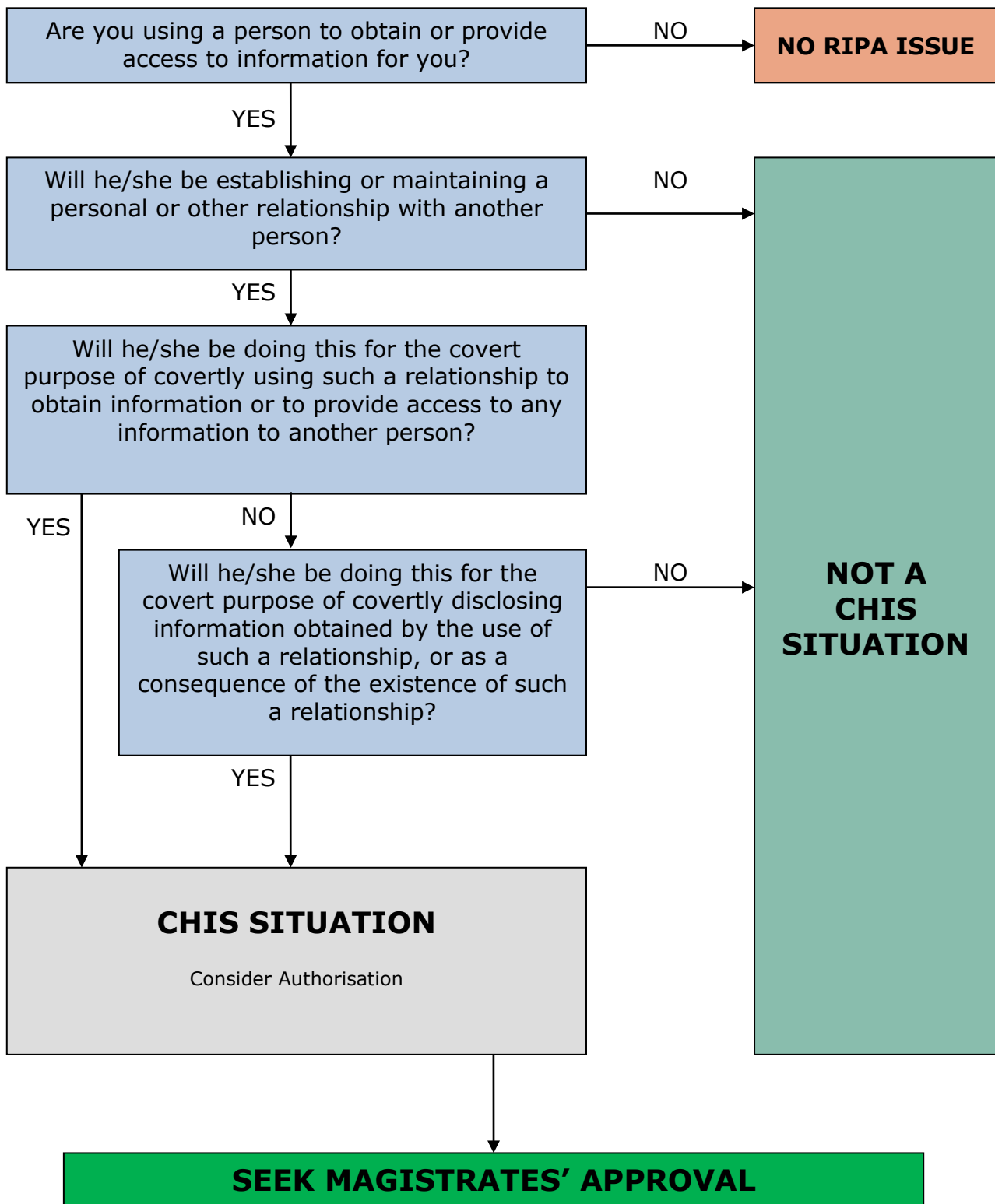
4. The CHIS ~~Revised~~ Code of Practice ~~for Covert Human Intelligence Sources~~ at paragraphs 4.29 to 4.35 clarifies the position on the use of social media in a potential CHIS context and provides examples:

- 4.29 *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 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. This applies whether the interaction involves publicly open websites such as online news and social networking service, or more private exchanges such as messaging sites. Where the activity is likely to result in obtaining private information but does not amount to establishing or maintain a CHIS relationship, consideration should be given for a directed surveillance authorisation.*
- 4.30 *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 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.*
- 4.31 *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. However, 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*
- 4.32 *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 there is an intention to engage in such interaction to obtain, provide access to or disclose information.

- 4.33 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 a CHIS authorisation. Full consideration should be given to the potential risks posed by that activity.*
- 4.34 Where use of the internet is part of the tasking of a CHIS, the risk assessment carried out in accordance with section 7.15 to 7.21 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.*
- 4.35 Where it is intended that more than one officer will share the same online persona, each individual should be clearly identifiable within the overarching authorisation for that operation. The authorization should provide clear information about the conduct required of - and the risk assessments in relation to - each officer involved. (See also paragraph 3.32 to 3.26)*

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 Assistant Director for Legal Services (Phil Horsfield 01709 254437), the Council’s RIPA Coordinator, the Head of Legal Services (Bal Nahal 01709 823661) or the Service Manager for Litigation & Practice (Michelle Scales 01709 823145) 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), beginning with the day when the authorisation granted had taken effect. Where it is anticipated that an authorisation will only be required for a period of time less than three months, authorisation should still be granted for the statutory three month period, this will then be subject to review and cancelled when no longer necessary.~~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), beginning with the day when the authorisation granted had taken effect. Where it is anticipated that an authorisation will only be required for a period of time less than three months, authorisation should still be granted for the statutory three month period, this will then be subject to review and cancelled when no longer necessary 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 and Property Interference Revised 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 Investigatory Powers Commissioner Office 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 and Property Interference Revised Code of Practice (para 4.7) 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.

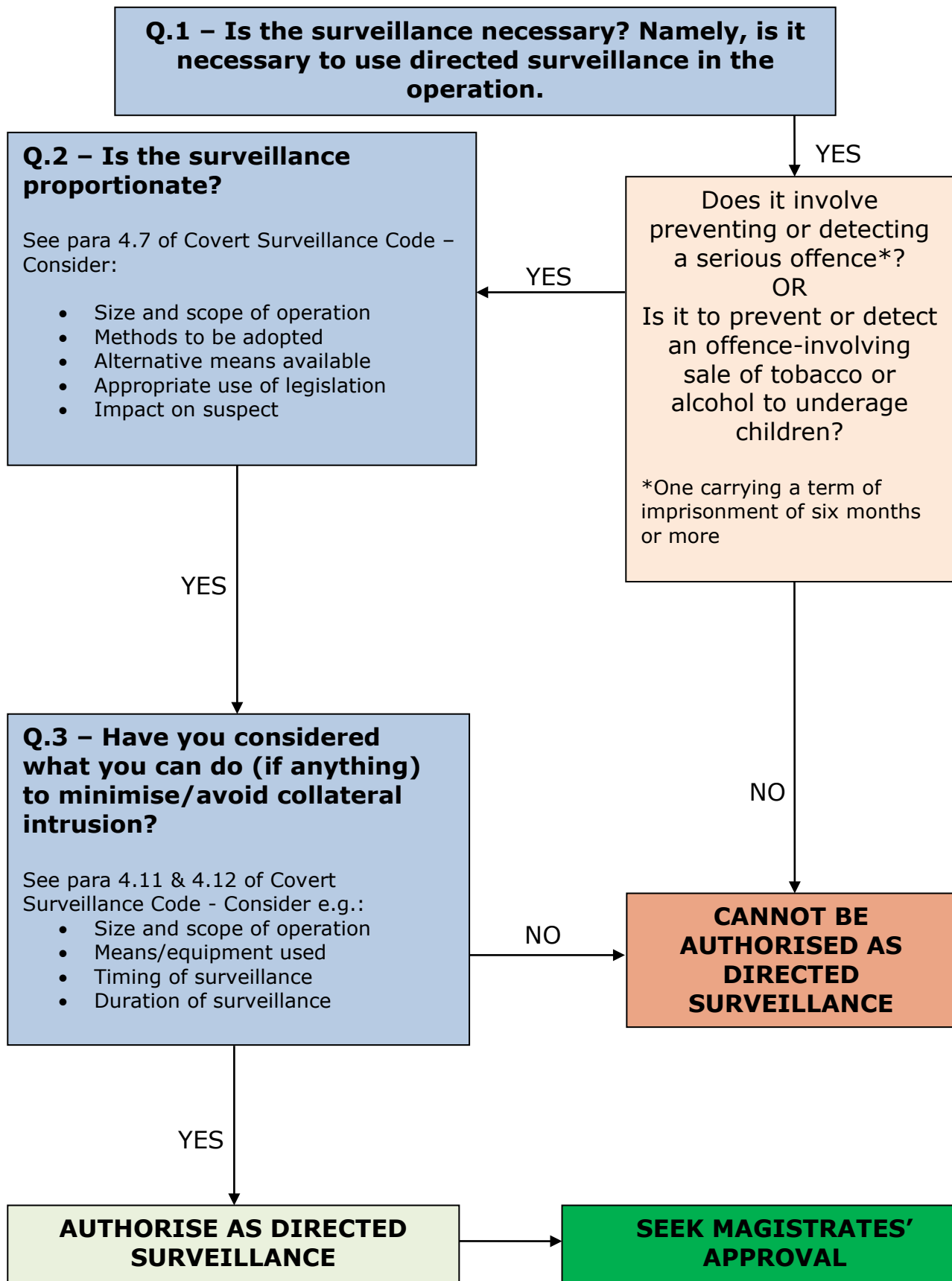
Investigating and Authorising Officers will need to ask themselves:

- 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). beginning with the day when the authorisation granted had taken effect. Where it is anticipated that an authorisation will only be required for a period of time less than three months, authorisation should still be granted for the statutory three month period, this will then be subject to review and cancelled when no longer necessary.

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 Revised Code of Practice (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;
- whether the conduct to be authorized will have any implications for the private and family life to others, and an explanation of why (if relevant) it is nevertheless proportionate to proceed;
- considering whether the activity is an appropriate use of the legislation and a reasonable way, having considered all reasonable alternatives, of obtaining the information sought;
- evidencing, as far as reasonably practicable, what other methods had been considered and why they were not implemented, or have been implemented

unsuccessfully.

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:

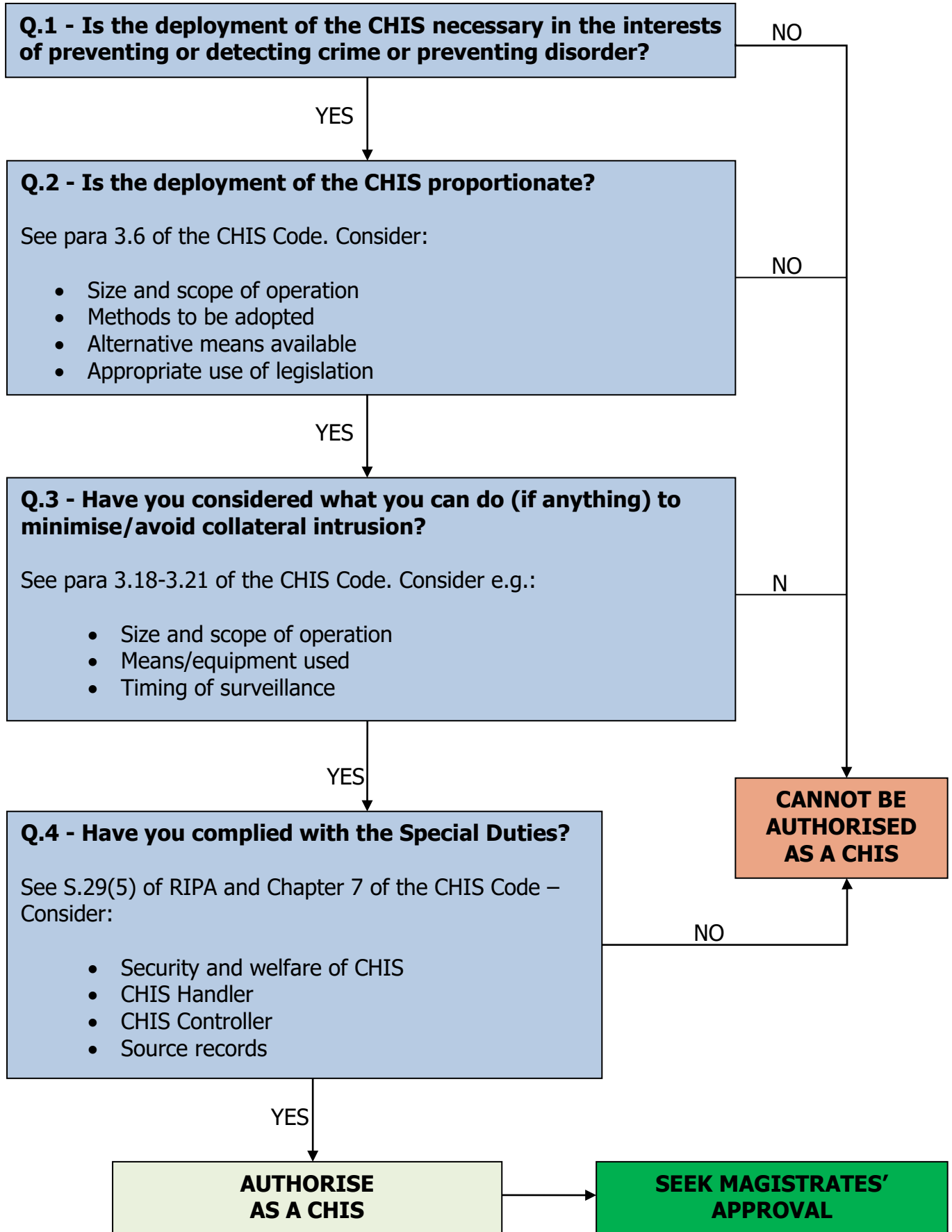
- A person who will have day-to-day responsibility for dealing with the CHIS on behalf of that authority, and for his/her security and welfare;
- A person who will have general oversight of the use made of the CHIS. This person must be different to the one above.
- A person who will maintain a record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

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) and discuss with Legal Services.-
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 and Property Interference Revised Code of Practice
 - b) The Covert Human Intelligence Sources Revised 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 authorisation forms should be signed in hard copy by the authorising 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 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 IPOC)

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 [Revised Code of Practice](#) 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 prepared by Legal Services (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

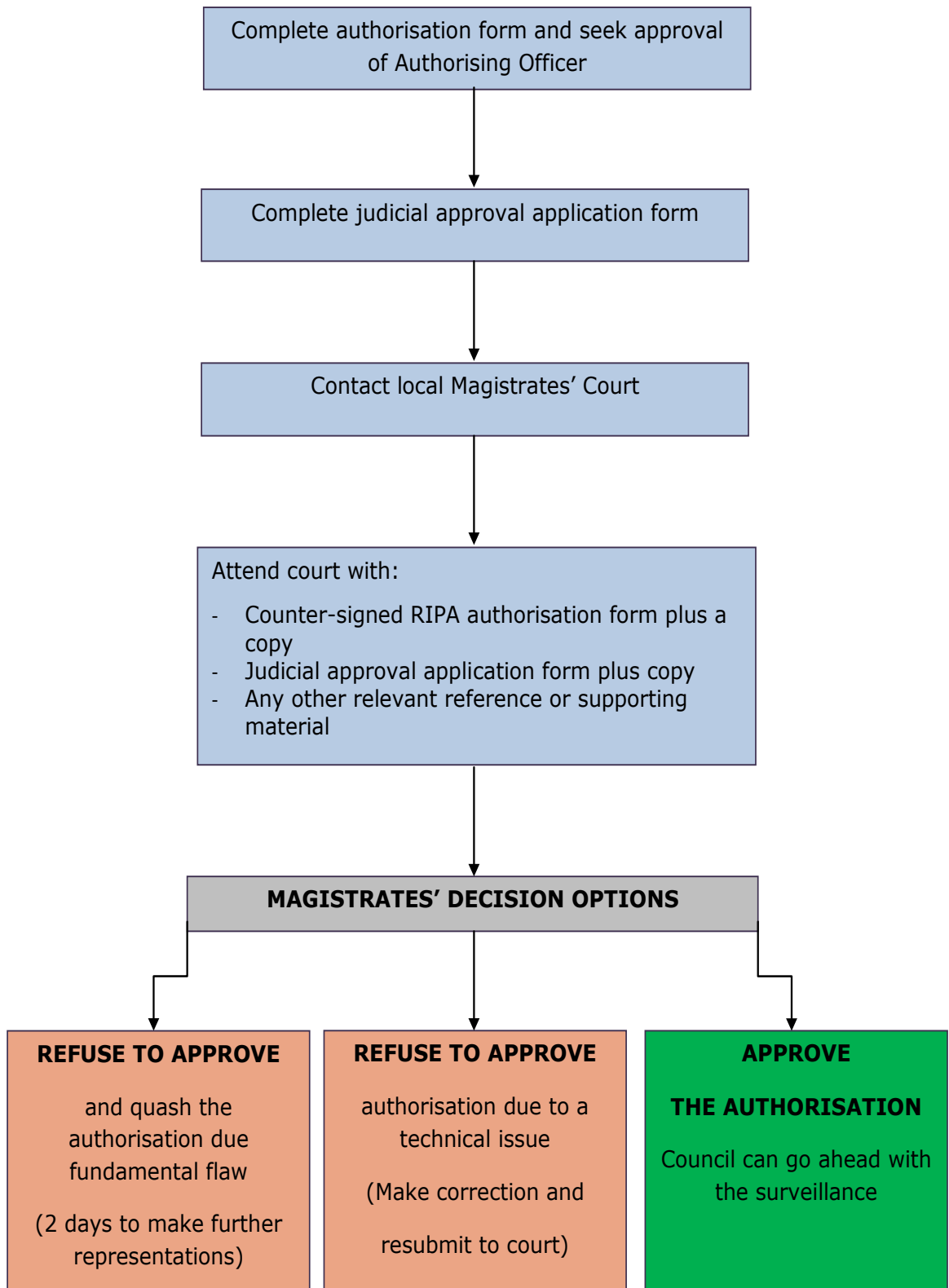
You do not need to go into a lot of detail as this form should have the original authorisation form attached.

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:

Sam Barstow (Assistant Director of Community Safety and Street Scene)
 Lewis Coates (Service Manager for Regulation and Enforcement)
 Alan Pogorzelec (Licensing Manager)
 Louise Ivens (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 Revised Code of Practice 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 Coordinator 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 Coordinator for Rotherham is Bal Nahal, Head of Legal Services.

Contact details are:-

Phone: 01709 823661

E-mail: bal.nahal@rotherham.gov.uk

The RIPA Coordinator will maintain a register centrally of all authorisations, refusals, reviews, renewals and cancellations. As part of the Judicial Approval application the RIPA Coordinator will monitor the authorisation forms submitted. Further the RIPA Coordinator 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 Coordinator 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 Coordinator 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 Coordinator (although pursuant to the current arrangements the originals of forms will be kept by the RIPA Coordinator):-

- 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.

This page is intentionally left blank

Public Authority URN	Question URN	Question	Return	Year	Comments
334	CHIS001	The total number of applications made for a CHIS authorisation (including renewals and urgent cases)?	0	31/12/2024	Should include any application made of any type.
334	CHIS002	The number of new CHIS authorisations granted?	0	31/12/2024	Should include any new authorisations, including any urgent authorisations or for juveniles.Do not include renewals in this figure
334	CHIS003	The number of CHIS authorisations granted that were renewals ?	0	31/12/2024	
334	CHIS003a	For each authorised application, how many were for the following statutory purpose: in the interests of national security	0	31/12/2024	
334	CHIS003b	For each authorised application, how many were for the following statutory purpose: for the purpose of preventing or detecting crime or of preventing disorder	0	31/12/2024	
334	CHIS003c	For each authorised application, how many were for the following statutory purpose: in the interests of the economic well-being of the United Kingdom	0	31/12/2024	
334	CHIS003d	For each authorised application, how many were for the following statutory purpose: in the interests of public safety	0	31/12/2024	
334	CHIS003e	For each authorised application, how many were for the following statutory purpose: for the purpose of protecting public health	0	31/12/2024	
334	CHIS003f	For each authorised application, how many were for the following statutory purpose: for the purpose of assessing or collecting any tax, duty, levy or other imposition, contribution or charge payable to a government department	0	31/12/2024	
334	CHIS003g	For each authorised application, how many were for the following statutory purpose: any other purpose made by an order by a Secretary of State	0	31/12/2024	
334	CHIS004	The number of Juvenile CHIS authorisations granted?	0	31/12/2024	
334	CHIS005	The number of CHIS authorisations granted in an urgent case (not including juvenile CHIS)?	0	31/12/2024	
334	CHIS006	The number of Juvenile CHIS authorisations granted in an urgent case?	0	31/12/2024	
334	CHIS007	The number of CCAs authorised under s29B RIPA (not including those made in an urgent case)?	0	31/12/2024	
334	CHIS008	The number of CHIS Criminal Conduct Authorisations made in an urgent case?	0	31/12/2024	
334	CHIS009	The number of CHIS authorisations granted where knowledge of confidential information may be acquired (not including Legally Privileged material)?	0	31/12/2024	
334	CHIS010a	The number of CHIS authorisations granted or renewed for the use or conduct of a CHIS <u>intended</u> to obtain, provide access to or disclose knowledge of matters subject to legal privilege?	0	31/12/2024	any CHIS authorisation where a Legal Privilege Order has been obtained (See 9.62 of CHIS Codes).
334	CHIS010b	The number of CHIS authorisations granted or renewed for the use or conduct of a CHIS where it was <u>likely</u> to obtain, provide access to or disclose knowledge of matters subject to legal privilege and authorisation at a higher level was obtained?	0	31/12/2024	authorisations made at an enhanced level of authorisation as per Section 9.67 and Annex A of the CHIS Codes.

334	CHIS010c	The number of CHIS authorisations granted or renewed for the use or conduct of a CHIS which were <u>not</u> intended to obtain, provide access to or disclose the knowledge of matters subject to legal privilege, but where this knowledge was <u>unintentionally</u> obtained.	0	31/12/2024	The return should include all CHIS authorisations where LPP was obtained unintentionally, including: - - cases where LPP was obtained, but only retained for the purposes of destruction; and - cases where a retention notification to IPC has been made.
334	CHIS010d	The number of notifications made to the IPC of the retention of Legally Privileged material for the purposes other than destruction	0	31/12/2024	This can be the overall number of notifications.
334	CHIS011	The total number of persons authorised to be used as a CHIS?	0	31/12/2024	
334	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?	0	31/12/2024	
334	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?	0	31/12/2024	
334	CHIS014	The number of vulnerable individuals authorised to be used as a CHIS?	0	31/12/2024	
334	DS001	The total number of applications made for a Directed Surveillance authorisation ((including renewals and urgent cases)?	0	31/12/2024	
334	DS002	The total number of Directed Surveillance authorisations issued (including renewals and urgent cases)?	0	31/12/2024	
334	DS002a	For each authorised application, how many were for the following statutory purpose: in the interests of national security	0	31/12/2024	
334	DS002b	For each authorised application, how many were for the following statutory purpose: for the purpose of preventing or detecting crime or of preventing disorder	0	31/12/2024	
334	DS002c	For each authorised application, how many were for the following statutory purpose: in the interests of the economic well-being of the United Kingdom	0	31/12/2024	
334	DS002d	For each authorised application, how many were for the following statutory purpose: in the interests of public safety	0	31/12/2024	
334	DS002e	For each authorised application, how many were for the following statutory purpose: for the purpose of protecting public health	0	31/12/2024	
334	DS002f	For each authorised application, how many were for the following statutory purpose: for the purpose of assessing or collecting any tax, duty, levy or other imposition, contribution or charge payable to a government department	0	31/12/2024	
334	DS002g	For each authorised application, how many were for the following statutory purpose: any other purpose made by an order by a Secretary of State	0	31/12/2024	
334	DS003	The number of Directed Surveillance authorisations issued in an urgent case?	0	31/12/2024	
334	DS004	The number of Directed Surveillance authorisations issued, likely or intended to result in the acquisition of knowledge of confidential material (not including items of legal privilege)?	0	31/12/2024	
334	DS005	The number of Directed Surveillance authorisations issued where legally privileged items will or may be obtained?	0	31/12/2024	

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 - Immigration Enforcement	LEA	OGD
11			
12	Department for Work & Pensions - Counter Fraud & Compliance Directorate	OPA	OGD
13			
14	Department for the Environment, Food & Rural Affairs (DEFRA)	OPA	OGD
15			
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
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		LEA	Police Force
50		LEA	Police Force
508	Royal Air Force Police	LEA	Police Force
508	Royal Military Police	LEA	Police Force
508	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			
72	AMBER VALLEY BOROUGH COUNCIL	OPA	Local Authority

73	ISLE OF ANGLESEY COUNTY 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			
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	BROXBORNE 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			
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			

142	CORBY BOROUGH COUNCIL	OPA	Local Authority
143			
144	COTSWOLD DISTRICT COUNCIL	OPA	Local Authority
145	COVENTRY CITY COUNCIL	OPA	Local Authority
146			
147	CRAWLEY BOROUGH COUNCIL	OPA	Local Authority
148	CROYDON COUNCIL	OPA	Local Authority
149			
150	DACORUM BOROUGH COUNCIL	OPA	Local Authority
151	DARLINGTON BOROUGH COUNCIL	OPA	Local Authority
152	DARTFORD BOROUGH COUNCIL	OPA	Local Authority
153			
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 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			
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			
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			
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			
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	HAVERING 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			
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			
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			
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			
302			
303			
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			
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			
341	SALFORD CITY COUNCIL	OPA	Local Authority
342	SANDWELL METROPOLITAN BOROUGH COUNCIL	OPA	Local Authority
343			
344	SCOTTISH BORDERS COUNCIL	OPA	Local Authority
345			
346	SEFTON MET BOROUGH COUNCIL	OPA	Local Authority
347			

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			
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 KESTIVEN DISTRICT COUNCIL	OPA	Local Authority
361			
362	SOUTH LANARKSHIRE COUNCIL	OPA	Local Authority
363	SOUTH NORFOLK COUNCIL	OPA	Local Authority
364			
365	SOUTH OXFORDSHIRE DISTRICT COUNCIL	OPA	Local Authority
366	SOUTH RIBBLE BOROUGH COUNCIL	OPA	Local Authority
367			
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	SPELTORNE 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			
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			
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			
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	ADUR DISTRICT 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 Directorate	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	Common Services Agency for the Scottish Health Service (Counter Fraud Service)	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 Environment 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 Parliament	OPA	OPA
492	UK National Authority for Counter Eavesdropping (UK NACE)	OPA	OPA
498	Department for the Economy in Northern Ireland (Trading Standards)	OPA	OGD - NI
499			
503	Northern Ireland Health and Social Care Regional Business Services Organisation - Counter Fraud and Probity Services	OPA	OPA - NI
504	HERTFORDSHIRE COUNTY COUNCIL	OPA	Local Authority
505	WEST OXFORD DISTRICT COUNCIL	OPA	Local Authority
506	NORTH NORTHAMPTONSHIRE COUNCIL	OPA	Local Authority
507	WEST NORTHAMPTONSHIRE COUNTY COUNCIL	OPA	Local Authority
508	Service Police (Army, Royal Navy, RAF)	LEA	Police Force
509	Welsh Revenue Authority	OPA	OPA
510	South Holland Council	OPA	Local Authority
511	Cumberland Council	OPA	Local Authority
512	Westmorland and Furness	OPA	Local Authority
513	North Yorkshire Council	OPA	Local Authority
515	Somerset Unitary Council	OPA	Local Authority
516	Gravesham Borough Council	OPA	Local Authority
524	Broadland District Council	OPA	Local Authority
525	Worthing Borough Council	OPA	Local Authority

Question Specific Guidance (<u>this is not the return form</u>)			General Guidance	
Question URN	Question	Guidance	Topic	Guidance
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 incompletd applications.	Applications	For any question that asks for application data, only count applications that were formally pres include drafts. Do include any applications rejected by the authorising body, even those subsec drafting.
TI002	The number of applications for a targeted interception warrant that were refused by a Secretary of State?		New warrants/authorisations	Any statistics refering to a 'new' authorisation or warrant should not include renewals in the fig
TI003	The number of decisions to issue a targeted interception warrant that a Judicial Commissioner refused to approve?		Renewals	With renewed authorisations, you should count each instance of a renewal, i.e. if a warrant wa then you would add '2' to your return value.
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?		Totals	When asked for a 'total' figure, you should include new authorisations, renewals and any urgen subsequently rejected or quashed). This does not apply to Communications Data (see specific g tab of the Excel template).
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?		Activity at year-end	As a rule, only count events that have actually occurred in the reporting year. For example, if a formally applied for on 31 December but only authorised on 2 January the following year, you authorisation. This may not always be obvious from case management systems, so pay close at reporting year. Please note the number of applications that were ‘year-end’ in the comments column so IPCO applications that were not authorised/rejected. If your IT does not allow you to follow this rule, then please use the comments column to expla
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	Saving the return form	You should save your returns template using the following naming convention: ‘*public author For example: ‘MPS – IPCO stats.xlsx’ – 2023 or ‘Falkirk Council – IPCO stats – 2023.xlsx’. Be care worksheet. Please do not password protect your return as this will be blocked by our email fire
TI007	The number of targeted interception warrants issued by a Secretary of State in an urgent case?		Sending the completed return	All completed returns should be sent to: info@ipco.org.uk
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?		Deadline for returns	The deadline for completed returns is 31 January 2024
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?		Public Authority Unique Reference Number (URN)	You should insert the URN for your public authority in column A of your return form. You can fi (Public Authority URNs). Please ensure you put the number in each relevant cell in column A. T this quickly. If you are unable to find your public authority in the list of Public Authority URNs C

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?		Relevant Questions	IPCO has pre-formatted the questionnaire so you should only receive questions relevant to the power. Each question has a specific URN and are grouped by power (e.g. TI relates to Targeted Interception). If there are questions relating to a power not available to your Public Authority, please ignore them. If you 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 the guidance on the guidance tab. Please contact IPCO and we will provide the correct version of the form.
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?		Nil Returns	Do not leave any relevant question return cells in column D blank. You must give an answer for every question. If a return is put in '0'. Only put whole number values in column D (the form is formatted to ensure this).
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?		Comments column	For each relevant question you can add comments in column F. As a rule, you should not add a comment unless it suggests that you do.
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?		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 updating the database (the form is locked to prevent additions). All returns must be made on the single return form with the different powers split onto different sheets/tabs. Do not add extra rows or columns, or add headings or questions in any way. There is no need to remove the PA URN sheet or this guidance sheet.
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.	Combined warrants/authorisations	There is no separate statistic for combined warrants/authorisations themselves. For the return you should count a combined warrant against the relevant questions for that power. For example, with a combined warrant for targeted interception and targeted interception of communications you would count: 1 TI application, 1 TI application, 1 TI authorisation.
TI015	The number of targeted interception warrants that a Secretary of State or Judicial Commissioner refused to approve the renewal of?		Regional policing units	Regional policing units such as ROCUs and CTPs should include their statistics with those of the local authority for the unit. Please contact IPCO if there are any reasons why this is not possible (e.g. the unit is not a police force or from another police force/public authority)
TI016	The number of interception warrants issued or renewed by a Secretary of State and approved by a Judicial Commissioner that are 'thematic' warrants.	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.	Mergers and Shared Service Arrangements	If your local authority was merged into a new unitary authority during the reporting period, please ensure the merger took effect. A separate return should be made for the new authority. If the form has not been submitted, please contact us. If powers used by your local authority are authorised as part of a shared-services arrangement, please ensure the return relating to the powers used by your authority. Returns should not be amalgamated.
MA001	The number of applications made by or on behalf of the intercepting authority for a mutual assistance warrant?			
MA002	The number of applications for a mutual assistance warrant that were refused by a Secretary of State?			

MA003	The number of decisions to issue a mutual assistance warrant that a Judicial Commissioner refused to approve?	
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?	
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?	
MA006	The number of mutual assistance warrants issued by a Secretary of State and approved by a Judicial Commissioner?	
MA007	The number of mutual assistance warrants issued by a Secretary of State in an urgent case?	
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?	
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?	
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?	
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?	
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?	
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?	

MA014	The number of mutual assistance warrants that were renewed?	
MA015	The number of mutual assistance warrants that a Secretary of State or Judicial Commissioner refused to approve the renewal of?	
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.	'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.
TEI001	The number of applications made by or on behalf of the equipment interference authority for a targeted equipment interference warrant?	
TEI002	The number of applications for a targeted equipment interference warrant that were refused by an issuing authority?	
TEI003	The number of decisions to issue a targeted equipment interference warrant that were refused by a Judicial Commissioner?	
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?	
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?	
TEI006	The number of targeted equipment interference warrants issued by the issuing authority and approved by a Judicial Commissioner?	
TEI007	The number of targeted equipment interference warrants issued by the issuing authority in an urgent case?	
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?	
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?	
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?	

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?	
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?	
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?	
TEI014	The number of targeted equipment interference warrants that were renewed?	
TEI015	The number of targeted equipment interference warrants that the issuing authority or Judicial Commissioner refused to approve the renewal of?	
TEI016	The number of targeted equipment interference warrants issued or renewed by an issuing authority and approved by a Judicial Commissioner that are 'thematic' warrants.	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.
CHIS001	The total number of applications made for a CHIS authorisation (including renewals and urgent cases)?	List i
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'.
CHIS003	The number of CHIS authorisations granted that were renewals?	This should include each instance of a renewal during the reporting year.
CHIS004	The number of Juvenile CHIS authorisations granted?	i.e. any CHIS under the age of 18 at the time of authorisation.
CHIS005	The number of CHIS authorisations granted in an urgent case (not including juvenile CHIS)?	
CHIS006	The number of Juvenile CHIS authorisations granted in an urgent case?	
CHIS007	The number of CHIS authorisations made which authorised participation in crime, (not including those made in an urgent case)?	
CHIS008	The number of CHIS authorisations granted in an urgent case which authorised participation in crime?	

CHIS009	The number of CHIS authorisations granted where knowledge of privileged or confidential information may be acquired (not including Legally Privileged material)?	
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?	
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
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.
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.
CHIS014	The number of vulnerable individuals authorised to be used as a CHIS?	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).
RS001	The total number of applications made for a relevant source authorisation, including renewals?	
RS002	The total number of relevant source authorisations granted?	
RS003	The number of relevant source authorisations granted in an urgent case?	
RS004	The total number of persons authorised to be used as a relevant source?	
RS005	The number of relevant source authorisations granted that were renewals? (Long term Authorisations)	
RS006	The number of relevant source authorisations that a Judicial Commissioner refused to approve the renewal of?	
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	

RS008	The number of relevant source authorisations granted where knowledge of privileged or confidential information may be acquired (not including Legally Privileged material)?	
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?	
PI001	The number of applications made for a Property Interference authorisation?	
PI002	The total number of Property Interference authorisations granted (including urgent cases)?	
PI003	Of these, the number of Property Interference authorisations granted in an urgent case?	
PI004	The number of non-urgent Property Interference authorisations that were refused by a Judicial Commissioner?	
PI005	The number of decisions to issue an urgent Property Interference authorisation that were subsequently quashed by a Judicial Commissioner?	
IS001	The number of applications made for an Intrusive Surveillance authorisation?	
IS002	The total number of Law Enforcement Intrusive Surveillance authorisations granted (including renewals and urgent cases)?	
IS003	Of this total, the number of Intrusive Surveillance authorisations granted in an urgent case?	
IS004	The number of non-urgent Intrusive Surveillance authorisations that were refused by a Judicial Commissioner?	
IS005	The number of decisions to issue an urgent Intrusive Surveillance authorisation that were subsequently quashed by a Judicial Commissioner?	
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)?	
IS007	The number of Intrusive Surveillance authorisations granted where legally privileged items will or may be obtained?	
DS001	The total number of applications made for a Directed Surveillance authorisation (including renewals)?	
DS002	The total number of Directed Surveillance authorisations granted (including renewals and urgent cases)?	

DS003	The number of Directed Surveillance authorisations granted in an urgent case?	
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)?	
DS005	The number of Directed Surveillance authorisations granted where legally privileged items will or may be obtained?	
LPP001	The number of applications made for a Request to Retain LPP?	
LPP002	The number of Requests to Retain LPP granted?	
LPP003	The number of Requests to Retain LPP that were refused by a Judicial Commissioner?	
PS001	Prison Services: The number of non-urgent Intrusive Surveillance authorisations that were refused by a Secretary of State?	
PS002	Prison Services: The number of decisions to issue an urgent Intrusive Surveillance authorisation that were subsequently quashed by a Secretary of State?	
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

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 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
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
CD003	Of the total number of authorisations, how many were granted from urgent applications made under s.61A? (24.4H & I)	Provide the total number of applications approved or notification given orally. This includes authorisations to acquire and authorisations to give notice to acquire CD. The number of notices given orally can be calculated by the number of notice documents that are retrospectively served on telecommunications or postal operators. 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.
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.
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.
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. This should only include applications where CD has actually been obtained on that person.

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
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
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
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
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)	
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)	
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)
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
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
CD009d	For each authorised application, how many were for the following statutory purpose: In the interests of public safety? (24.6B)	As for CD009a
CD009e	For each authorised application, how many were for the following statutory purpose: Preventing death / injury etc? (24.6B)	As for CD009a
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
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

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).
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
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
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
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
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
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
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
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

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
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
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
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
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
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
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 applicable crime types. Please use the comments box to record the type of crime. Please try to minimise the use of this category.

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>
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)	
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)	
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)	
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)	
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)	

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.
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.
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)	
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)	
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)	
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)	
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)	
TP001	Number of cases which engaged The Principles and reviewed on inspection	This includes cases selected for reading as part of the inspection process as well as cases selected for discussion on inspection days.
TP002	Number of cases reviewed on inspection brought proactively to IPCO's attention because they posed contentious legal or policy issues	
TP003a	Total number of all cases (not limited to those reviewed on inspection), Personnel know or believe unlawful killing will result from the passing or receipt of intelligence or in interviewing detainees	
TP003b	Total number of all cases (not limited to those reviewed on inspection), Personnel know or believe torture will result from the passing or receipt of	
	intelligence or in interviewing detainees	
TP003c	Total number of all cases (not limited to those reviewed on inspection), Personnel know or believe extraordinary rendition will result from the passing or receipt of intelligence or in interviewing detainees	

TP004a	Total number of cases (not limited to those reviewed on inspection), where personnel: identified a real risk of unlawful killing and submitted for approval despite the presumption not to proceed in such cases	
TP004b	Total number of cases (not limited to those reviewed on inspection), where personnel: identified a real risk of torture and submitted for approval	
TP004c	Total number of cases (not limited to those reviewed on inspection), where personnel: identified a real risk of CIDT and submitted for approval	
TP004d	Total number of cases (not limited to those reviewed on inspection), where personnel: Identified a real risk of extraordinary rendition and submitted for approval.	
TP004e	Total number of cases (not limited to those reviewed on inspection), where personnel: identified a real risk of unacceptable standards of arrest and detention and submitted for approval.	
TP004f	Total number of cases (not limited to those reviewed on inspection), where personnel: Identified a real risk of rendition and submitted for approval.	
TP005	Number of cases referred to Ministers which were refused/not approved	

This page is intentionally left blank

Committee Name and Date of Committee Meeting

Audit Committee – 29 July 2025

Report Title

High Needs / Safety Valve Programme - 2024/25

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)

Joshua Amahwe, Head of Finance CYPS

Joshua.amahwe@rotherham.gov.uk

Niall Devlin, Assistant Director Education & Inclusion

Niall.Devlin@rotherham.gov.uk

Ward(s) Affected

Borough-Wide

Report Summary

The report outlines the 2024/25 performance against the approved Safety Valve Agreement (with the Department of Education) and the recovery plans in place to enable Rotherham to achieve financial sustainability and operate within its annual financial allocation over future years. The report also highlights the financial position of the Dedicated Schools Grant (DSG) High Needs Budget in 2024/25 and the projected accumulated deficit position over the life of the Safety Valve Agreement.

Recommendations

1. Audit Committee notes the progress in the recovery actions being taken via the Safety Valve Programme to manage the Dedicated School Grant (DSG) deficit in Rotherham.
2. Audit Committee notes the 2024/25 financial position of the DSG High Needs Budget and accumulated DSG deficit at the end of the Safety Valve Programme.

List of Appendices Included

None

Background Papers

- Dedicated schools grant (DSG) financial management plan
- SEND & AP Green Paper
- Safety Valve Agreement Letter – latest update

Consideration by any other Council Committee, Scrutiny or Advisory Panel

No

Council Approval Required

No

Exempt from the Press and Public

No

High Needs / Safety Valve Programme - 2024/25

1. Background

- 1.1 In the past Rotherham has faced significant cost pressures in the High Needs Budget (HNB), which had resulted in annual in-year DSG deficits of circa £5.0m. Whilst the in-year deficits have reduced in recent years due to the continuing transfer of funding from the Schools Block, the accumulated deficit on the DSG Reserve stood at £22.0m at the end of 2020/21 (before the Safety Valve funding).
- 1.2 The DSG overspend has accrued as a result of a number of factors; an overall increase in Education Health and Care Plans, an increase in the number of young people aged 16 to 25 with an EHCP who are the responsibility of the LA 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).
- 1.3 In addition to the above demand pressures, the funding methodology (via the High needs national funding formula) has contributed to the annual deficits. Whilst the HN national funding formula (introduced in 2028/19) allocate funding based on proxy indicators of pupils with Special, Education Needs and Disability (SEND) within the population, a large element of the funding remains fixed based on historic spend.
- 1.4 The Council entered into a Safety Valve Agreement with the Secretary of State for Education in 2021/22. The Safety Valve programme requires the Council to set out (via the Dedicated Schools Grant Management Plan) how it will manage the deficit (and demand pressures) in the High Needs Block and reach an in-year balance within a specific timeframe. Under the signed agreement, the DfE has committed to paying the Council £20.5m over five years to 2025/26 to address the historic / accumulated DSG deficit held in the DSG Reserve account.
- 1.5 In addition, the Council was allocated additional capital investment (£4.3m above its usual annual High Needs capital allocations) to deliver its long term SEND strategic plan. Total capital funding allocated to the council over 3 years to 2025/26 for SEND/High Needs amount to circa £9.0m.
- 1.6 The key emphasis for the Rotherham involvement in the Safety Valve programme is ensuring that more children with SEND can be supported to stay in mainstream schools in the Borough. In addition, the Programme enhances the Council's long-term aspiration of transforming Rotherham SEND systems, processes, and services.

2. Safety Valve performance / Progress (2024/25)

- 2.1 In agreeing to the financial support from the DfE, Rotherham agreed to implement a number of actions and financial targets as set out in the Safety Valve Agreement and the Council's DSG Management Plan respectively.
- 2.2 Ongoing monitoring has taken place with financial and progress update reports submitted by the Council to the DfE on a quarterly basis to both support delivery and hold accountability of the Agreement. This support and challenge process also allows emerging challenges to be shared and a vigorous oversight of plans to be undertaken.

2.3 Rotherham was on track in 2024/25 and has delivered against all the conditions of its 'Safety Valve' Agreement. In addition financial performance were on track against the plan agreed with the DfE and in the Safety Valve Agreement. The following outline the progress made in 2024/25 by the Council towards meeting the **key conditions** in the Safety Valve Agreement:

- (1) ***Reduce use of independent specialist provision outside of the LA by creating appropriate capacity within Rotherham's High Needs System, with a focus on ensuring provision is high quality and value for money***

Progress Update:

Independent specialist provision comprised of independent non-maintained special schools and post 16 & 19 specialist providers. The position and trajectory in 2024/25 is that whilst ISP intake has slowed or is flat (as an overall percentage of SEND placements) it has not reduced in line with the development of new in borough provision.

Projected numbers for the future ISP intake continue to be adjusted to reflect the implementation of in borough resource provision and also the specialist SEMH Key Stage 4 provision which is scheduled to open in Q1 25/26.

Strong oversight continues across independent specialist placements, this supports quality assurance and challenge to providers as part of business as usual commissioning activity.

- (2) ***Improve Rotherham's Early Intervention Strategy, including through investment in outreach work.***

Progress Update:

Both SEMH Outreach and Communication and Interaction Secondary Outreach have been extended for a further academic year following a strategic review.

This academic year both services are being more targeted in their approach with schools. From an SEMH perspective this is supporting some schools to stabilise their suspensions and exclusions whilst supporting Aspire PRU to operate a more intervention based model.

Refreshed performance monitoring will be captured on a termly basis ahead of a 6 month review by the CYPS directorate leadership team for commissioned outreach services.

- (3) ***Increase the outreach offer for Social Emotional and Mental Health needs at primary and secondary.***

Progress Update:

The Social Emotional Mental Health (SEMH) Free School in the borough has operated from September 2022, this has now moved to capacity on the main site. A formal feasibility has identified a requirement to develop a provision for Key Stage 4 EBSA cohort who require support in a smaller setting.

To facilitate the development of this provision a surplus corporate asset has been transferred to Elements Academy with pupils transitioning into the provision from 2024/25 academic year. At capacity the provision will provide 30 places with this linked to a clear gap within current in borough SEMH provision mapping and avoidance of out of borough placements.

Three SEMH resource provisions are currently open and receiving consultations. 22 new places have been created so far with a further 5 scheduled in Easter 2025. SEMH resource provision places will move to a capacity of 40 places forecasted for September 2025.

The Primary and Secondary SEMH Outreach contract with Aspire PRU has been extended for a further academic year.

(4) ***Develop local sufficiency arrangements, including for Rotherham's Looked After Children***

Progress Update

The LA remains on track against its SEND sufficiency planning as outlined within the Safety Valve application and as approved through Cabinet under SEND Sufficiency phase 4 and 5.

Since the commencement of the Safety Valve programme, 6 new resource provisions have been agreed with increases in places at 2 existing schools. In the two years from October 2022 there has been an increase of 46 resource provision places with additional capacity still remaining to complete the minimum of 100 new places as included within the Safety Valve capital programme.

A focus over the next period will look at formalising a needs analysis for a longer term SEND Sufficiency plan beyond Safety Valve. Data has been captured to assess the baseline position with a period of stakeholder consultation planned in Quarter 4.

(5) ***Drive mainstream schools to adopt inclusive practice to enable more children and young people to remain in mainstream settings where appropriate.***

Progress update:

The council is now forwarding planning against the Department of Education SEND Improvement plan and the clear focus on Alternative Provision plans at local level. This work has developed from the council's Written Statement of Action for SEND which had a clear focus on embedding a more identifiable graduated response at Key Stage 1/Key Stage 2.

In Rotherham we have aligned the focus on our PRU moving to a position where it operates as an intervention and pupils return to mainstream. This cultural shift means direct discussions have been held with mainstream leaders on increasing their inclusivity and adapting offers to meet the wider level of cohort need.

A number of Primary complex needs provisions have opened this period where schools have identified pupils who could maintain mainstream provision but with additional support. The LA have supported appropriate curriculum planning, capital funding through the mainstream accessibility programme and outreach services to support the implementation of the provisions. Currently 29 young people are accessing the provisions across Rotherham with schools showing an increased confidence to meet the needs of complex SEND students in key stage 1.

Refreshment of the Place Planning sub-group aligns to the opening of SEND resource provision, refinement of outreach provision and roll out of the capital accessibility programme. The sub-group will continue to monitor placements assumptions against the agreed Safety Valve projections creating a forward plan of activity which will inform future SEND Sufficiency planning beyond Safety Valve.

Performance across all Safety Valve activity and place planning is monitored on a monthly basis through the established SEND Sufficiency Board. The latest data is showing that whilst the percentage of pupils with an EHCP maintained in mainstream education is increasing in Rotherham it is still below national average.

- (6) ***Maintain engagement with stakeholders through strong and collaborative governance arrangements, such as ISOS partnership work, Schools Forum High Needs Subgroup, primary and secondary head teachers.***

Progress Update:

Clear detailed updates on the Safety Valve and its associated strategic implications across the SEND system in the borough have been provided to Schools Forum, Secondary and Primary heads, wider SEND stakeholders including Health, Parent and Carers forums, Adult/Children's Social Care. Regular updates and key task/finish activities linked to key Safety Valve agreements are in place linked to key areas of governance.

Both the borough SEND Executive and SEND Partnership Board are fully sighted on the Safety Valve. Both groups have recently reviewed and updated membership and terms of reference.

Regular update reports are provided to Cabinet and Improving Lives Select Commission to fully inform elected members.

A review of Schools Forum membership and terms of reference is now embedded and has led to improved oversight of SEND Sufficiency planning with this now being a standing agenda item.

2.4 **SEND Sufficiency Plan phase 4 & 5**

Rotherham's Safety Valve programme includes capital funding to develop sufficiency of SEND Education places in borough, Rotherham has approved three previous phases of SEND Sufficiency each targeted at incremental rises in SEND cohorts and improving specialist provision.

- 2.5 SEND Sufficiency Phase 4 was approved by Cabinet in June 2023 with the main aim of supporting mainstream schools to meet a wider level of need and improve accessibility within both mainstream and special schools. Phase 4 includes the development of a minimum of 10 resource provisions across mainstream settings creating 100 new SEND places. A second main aim of SEND Sufficiency Phase 4 was the implementation of the schools Accessibility Funding Framework across both mainstream and special schools.
- 2.6 Following an expression of interest and due diligence process 5 new resource provisions have been opened with an increase in capacity at 3 existing provisions. This has created the additional 100 resource provision places, provisions are moving to capacity in line with place planning arrangements through SEND panel
- 2.7 In June Cabinet approved the School's Accessibility Strategy and Accessibility Capital Funding Framework. The intention of Schools Accessibility Funding is to support schools to meet a wider level of SEND need through adaptations to existing buildings. This supports our sufficiency strategy through moving the SEND continuum towards the mainstream.
- 2.8 The Accessibility Funding Strategy proposes three distinct areas including:
- Targeted work across mainstream and special schools linked to accessibility requirements for individual pupils and cohorts.
 - Individual requests and contributions for individual pupils linked to established equipment panel.
 - A small capital grant programme for schools open through application and assessment in line with schools own accessibility planning.
- 2.9 In line with the outcomes of SEND Sufficiency phase 4 an additional 80 in borough SEND education places have been created in 2023/2024, this is split across both specialist provision and rises in resource provision placements.
- 2.10 The Safety Valve Agreement recognises a Phase 5 of SEND Sufficiency. The main focus of Phase 5 is to provide increased sufficiency of places and condition improvements within our specialist provision.
- 2.11 Phase 5 will cover three core elements which are detailed below. All phase 5 schemes are currently in development with delivery phased across the next two academic years.
- **SEMH growth** - the current trajectory of growth for SEMH provision identifies a need to increase specialist provision to create a minimum of 40 additional places during the period of the Safety Valve Agreement
 - **Newman School** - continued investment on the Newman Special school site to update and enhance provision against current SEND sufficiency planning. Continued investment will enhance capacity and support placement of higher threshold SEND need in the school, avoiding placement in high-cost Independent Specialist or Out of Authority provision.

- **Pupil Referral Unit Development** - continuing to develop high quality mainstream focused Pupil Referral Unit/Alternative Provision is an essential triage for our SEND system. It supports the implementation of our Inclusion Review (carried out by independent experts ISOS) through ongoing capital investment and we can guide our provisions to focus on intervention-based approaches helping students to return to mainstream education and be successful.

3. Timetable and Accountability for Implementing this Decision

- 3.1 The LA will continue to update the Dedicated Schools Grant (DSG) management plan (as part of the Safety Valve agreement) to reflect changes in the council's deficit recovery plan.
- 3.2 Ongoing monitoring will be in place across the lifespan of the safety valve programme (i.e. till 2025/26) – with quarterly submission to the DfE on progress and risks facing the programme. This would inform the progress update meetings with the DfE SEND Advisor for Rotherham to support delivery and hold accountability of the agreement.

4. Financial and Procurement Advice and Implications

4.1 High Needs Block outturn position

An overspend i.e. deficit of £3.7m was reported for the High Needs Budget for 2024/25 and has been transferred to the DSG reserves account. The overspend compares unfavourably to the £1.2m deficit assumed in the Safety Valve Agreement and reflects increased pressures in the SEND system, namely, inflationary costs; increase in pupils with EHCPs; and continuing placements in independent specialist settings outside the Borough.

4.2 DSG Reserves and Safety Valve financial position

The closing position of the DSG reserves for 2024/25 was £2.5m (after adjusting for Safety Valve monies received from DfE and the above in-year deficit). This year-end DSG reserves balance has been rolled forward into 2025/26. The table below shows the year end DSG reserves position compared to the assumed position in the Safety Valve Agreement.

	2023/24 Outturn £'000	2024/25 Outturn £'000	2025/26 Budget £'000
DSG Reserve account:			
Opening DSG deficit b/forward	5,926	978	2,476
In year HNB surplus (-)/deficit (+)	-2,199	3,706	2,508
Actual Safety Valve Funding	-2,730	-1,270	-2,000
Other DSG balances	-19	-938	824
Year End DSG Reserve position	978	2,476	3,808
Safety Valve DSG Reserve position	4,880	2,902	0
Variance	-3,902	-426	3,808

4.3 The following are key points to note:

1. The 'Safety Valve Agreement' will provide Rotherham £20.5m over the 5 year period to 2025/26 based on satisfactory achievement of the conditions in the agreement.
2. The DSG reserves position by the end of 2024/25 compares favourably to the assumed position in the Safety Valve Agreement. This is mainly due to the use of other DSG balances.
3. The DSG has moved from a deficit position of £12.8m at the end of 2021/22 to a deficit of £2.5m at the end of 2024/25 – reflects the impact of the Safety Valve monies from the DfE and efforts made by the council to reduce in-year deficits.
4. An overall deficit is currently anticipated in the DSG reserves (£3.8m) in 2025/26 compared to a balanced position assumed in the signed Safety Valve Agreement. The increased deficit in 2025/26 is due to continued demand challenges facing the SEND system, inflationary pressures and increasing cost of supporting complex needs pupils in specialist provision.
5. The current statutory deficit over-ride / protections would cease on 31 March 2028 (it has been extended by the Government for another 2 years). This provide flexibility for the Council to carry forward the 2025/26 year end DSG reserve deficit of £3.8m.
6. DfE has asked the council to put forward a DSG plan covering the next 5 years. This will show the financial trajectory (costs and funding) beyond the SV agreement and whether financial sustainability can be achieved in the medium term.

5. Legal Advice and Implications

- 5.1 There are no direct legal implications, other than ensuring compliance with the terms and conditions of the signed Safety Valve agreement and the DSG conditions of grant.

6. Human Resources Advice and Implications

- 6.1 Children and young people with SEND are disproportionately represented across a range of education and inclusion measures. The Safety Valve Programme is intended to enable the Council to meet the needs of CYP with SEND, whilst appropriately managing demand for Education, Health and Care Plans (EHCPs), including assessment processes that are fit for purpose; and. use of appropriate and cost-effective provision.

7. Implications for Children and Young People and vulnerable adults

- 7.1 Rotherham is compliant with the SEND Code of Practice which sets out that if a child's parent or a young person makes a request for a particular nursery, school or post-16 institution in maintained, non-maintained, or independent provision, the local authority must comply with that preference and name the school or college in the EHC plan unless it would be unsuitable for the age, ability, aptitude or SEN of the child or young person, or the attendance of the child or young person there

would be incompatible with the efficient education of others, or the efficient use of resources

8. Equalities and Human Rights Advice and Implications

- 8.1 There are no implications arising from this report to Equalities and Human Rights.

9. Risks and Mitigation

- 9.1 The following are identified risks in relation to the Safety Valve Programme and the council's high needs budget:
1. Increasing inflation and provider fee rates are beginning to impact on forecast cost of specialist provision.
 2. Increase in EHCP numbers and pupils requiring specialist support and placements.
 3. Increased number of EHCP placements directed following tribunal and appeals.
 4. Increasing number of requests from special schools and specialist resource provision for additional (bespoke) funding

10. Accountable Officers

Joshua Amahwe, Head of Finance CYPS
01709 910148 joshua.amahwe@rotherham.gov.uk

Niall Devlin, Assistant Director Education & Inclusion
01709 254235 niall.devlin@rotherham.gov.uk



Public Report
Audit Committee

Committee Name and Date of Committee Meeting

Audit Committee – 29 July 2025

Report Title

Treasury Management Update – Quarterly Report (Q1)

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)

Tom Soulby

01709 822334 or tom.soulby@rotherham.gov.uk

Daniel Carr

01709 803754 or daniel.carr@rotherham.gov.uk

Ward(s) Affected

Borough-Wide

Report Summary

Quarterly Treasury Update

The CIPFA (Chartered Institute of Public Finance and Accountancy) Code of Practice for Treasury Management 2021 recommends that members be updated on treasury management activities at least quarterly. This report, therefore, ensures this Council is implementing best practice in accordance with the Code.

This report is the quarter 1 review for 2025/26. It also incorporates the needs of the Prudential Code to ensure adequate monitoring of the capital expenditure plans and the Council's prudential indicators (PIs).

It is also a requirement that any proposed changes to the 2025/26 prudential indicators are approved by Council.

The key messages for Members are:

- a. Investments - the primary governing principle remains security over return and the criteria for selecting counterparties continues to reflect this.

- b. Borrowing – The Council will maintain its strategy of being under-borrowed against the Capital Financing Requirement (CFR). The Council has borrowed £50m in the year to date. This has been used to refinance short term borrowing as it matured, as well as the capital programme.

It is anticipated that further borrowing will be required before the end of 2025/26. As previously reported, the Council will predominantly adopt a short-term borrowing strategy to cover this borrowing need in anticipation of lower interest rates in the medium term. There is a discounted rate with the PWLB for borrowing long term funds specifically for HRA purposes which is available until March 2026. Depending on the prevailing interest rate position the Council may utilise this rate for some long-term borrowing. The borrowing position will remain under review.

- c. Governance - strategies and monitoring are reviewed by Audit Committee.
- d. Whilst the Council's approach to Treasury Management in recent years, utilising short-term borrowing in particular, has generated significant savings for the Council, essential to achieving balanced budgets, the future outlook is more challenging. It should be noted that it is expected that borrowing rates have now peaked and will reduce over the next couple of years, linked to the recent return of inflation back down towards the Bank of England's target 2% level.

Recommendations

1. Audit Committee is asked to note the contents of the report.

List of Appendices Included

Appendix A Quarter 1 Prudential Indicators and Treasury Management Monitoring

Appendix B Prudential and Treasury Indicators for 2025-26 as of 30 June 2025

Background Papers

Budget and Council Tax Setting Report 2025/26 to Council on 5 March 2025,
Including the Treasury Management Strategy 2025/26

Consideration by any other Council Committee, Scrutiny or Advisory Panel

No.

Council Approval Required

No

Exempt from the Press and Public

No.

1. Background

- 1.1 **Quarter 1 Treasury Review** – The CIPFA (Chartered Institute of Public Finance and Accountancy) Code of Practice for Treasury Management 2021 recommends that members be updated on treasury management activities at least quarterly. This report, therefore, ensures this Council is implementing best practice in accordance with the Code.

2. Key Issues

- 2.1 Quarter 1 Treasury Review – The review as set out in the Appendix provides Members with details of performance against agreed treasury and prudential indicators.

- 2.2 a. Investments - the primary governing principle remains security over return and the criteria for selecting counterparties continues to reflect this.
- b. Borrowing – The Council will maintain its strategy of being under-borrowed against the capital financing requirement. The Council has borrowed £50m in the year to date. This has been used to refinance short term borrowing as it matured, as well as the capital programme.

It is anticipated that further borrowing will be required before the end of 2025/26. As previously reported, the Council will predominantly adopt a short-term borrowing strategy to cover this borrowing need in anticipation of lower interest rates in the medium term. There is a discounted rate with the PWLB for borrowing long term funds specifically for HRA purposes which is available until March 2026. Depending on the prevailing interest rate position the Council may utilise this rate for some long-term borrowing. The borrowing position will remain under review.

- c. Governance - strategies and monitoring are reviewed by Audit Committee.
- d. Whilst the Council's approach to Treasury Management in recent years, utilising short-term borrowing in particular, has generated significant savings for the Council, essential to achieving balanced budgets, the future outlook is more challenging. It should be noted that it is expected that borrowing rates have now peaked and will reduce over the next couple of years, linked to the recent return of inflation back down towards the Bank of England's target 2% level.

3. Options considered and recommended proposal

- 3.1 Quarter 1 Treasury Review – The review as set out in the Appendix indicates performance is in line with the plan and no proposals to vary the approach for the remainder of the year are proposed.

4. Consultation on proposal

- 4.1 The continuing approach to treasury management has been discussed with the Council's external Treasury Management Advisers, Link Asset Services, who have confirmed this is a prudent approach given current market conditions. Link Asset Services will continue to monitor borrowing rates and inform the Council if there are opportunities to borrow at advantageous rates.

5. Timetable and Accountability for Implementing this Decision

- 5.1 The report is for Audit Committee information and noting.

6. Financial and Procurement Advice and Implications

- 6.1 Treasury Management forms an integral part of the Council's overall financial arrangements. For the financial year 2025/26 the Treasury Management budgets are estimated to provide an underspend that will help support the Council's overall budget pressures, through the income generated through the investment strategy.

- 6.2 The current strategy is to maintain the Council's position of being under-borrowed against the Capital Financing Requirement. The Council is forecast to require additional borrowing before the end of the 2025/26 financial year. This borrowing will be taken on a short-term basis to avoid exposure to currently high interest rates in anticipation of lower rates in future years. There is a possibility of taking some long term borrowing from the PWLB at the discounted HRA rate. A further update will be provided as part of the Council's mid year Treasury Management report.

- 6.3 There are no direct procurement implications arising from this report.

7. Legal Advice and Implications

- 7.1 It is a requirement that changes to the Council's prudential indicators are approved by Council

8. Human Resources Advice and Implications

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

9. Implications for Children and Young People and Vulnerable Adults

- 9.1 The report does not impact the Children's and Adult Social care budgets.

10. Equalities and Human Rights Advice and Implications

- 10.1 There are no implications arising from this report to Equalities and Human Rights.

11. Implications for CO2 Emissions and Climate Change

11.1 No direct implications.

12. Implications for Partners

12.1 There are no implications arising from this report to Partners or other directorates.

13. Risks and Mitigation

13.1 Regular monitoring of treasury activity ensures that risks and uncertainties are addressed at an early stage and hence kept to a minimum.

14. Accountable Officers

Rob Mahon, Assistant Director of Financial Services
Natalia Govorukhina, Head of Corporate Finance

Report Author: Tom Soulby, Principal Finance Officer (Treasury)

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

Quarter 1 Prudential Indicators and Treasury Management Monitoring**1. Introduction and Background**

- 1.1 The CIPFA (Chartered Institute of Public Finance and Accountancy) Code of Practice for Treasury Management 2021 recommends that members be updated on treasury management activities at least quarterly. This report, therefore, ensures this Council is implementing best practice in accordance with the Code.
- 1.2 The underlying purpose of the report supports the objective in the CIPFA Code of Practice on Treasury Management and the Communities & Local Government Investment Guidance. This states that Members receive and adequately scrutinise information on the treasury management service.
- 1.3 The underlying economic and financial environment remains difficult for the Council, on investment the main challenge relates to concerns over investment counterparty risk. This background encourages the Council to continue maintaining investments short term and with low-risk counterparties. In the period covered by this report the Bank of England base rate was cut from 4.50% to 4.25%.
- 1.4 The Council has undertaken £50m of new borrowing in the year to date. This has been used to refinance existing borrowings as they matured as well as financing capital activity.
- 1.5 PWLB rates fluctuate, during quarter 1 of 2025/26 the rates have seen highs of 5.97% for a 50 year PWLB loan and lows of 5.46%. These are the highest rates for a number of years. Short term borrowing rates have started to decrease with 6 month borrowing rates standing at around 4.2%, compared with 5.6% in September 2023. The Council keeps interest rates under constant review within its borrowing strategies and decisions on the mix of long-term and short-term borrowing.
- 1.6 The Strategic Director Finance & Customer Services can report that the basis of the Treasury Management Strategy, the Investment Strategy and the PIs have not changed from that set out in the approved Treasury Management Strategy (Council March 2025).

2. Annual Investment Strategy**2.1 Key Objectives**

The primary objective of the Council's Investment Strategy is safeguarding the repayment of the principal and interest of its investments on time – the investment return being a secondary objective. The current difficult economic and financial climate has heightened the Council's over-riding risk consideration with regard to "Counterparty Risk". As a result of these underlying market concerns, officers continue to implement an operational investment

strategy which maintains the tight controls already in place in the approved Investment Strategy.

2.1.1 The Council approach to cash balances is to minimise them and the level of borrowing taken. As a result, the council now carries a minimal cash balance and seeks additional borrowing only as and when required to reduce the cost of carry and in anticipation of reductions in interest rates in the near future.

2.1.2 The Council has been investing any cash surpluses into Money Market Funds which at the end of quarter 1 had interest rates of between 4.22% and 4.28%. The process for using MMF's is very efficient and effective, with the added benefit that the funds the Council can access are all AAA rated. The Council also has the option to invest with the Debt Management Office (DMO, 4.20%), Bank Deposits (e.g. Goldman Sachs, 4.24%, min. 3 months) and Other Local Authorities (4.20% for 3 months). All interest rates quoted are as at the end of quarter 1.

2.2 **Current Investment Position**

The Council held £52.120m of investments on 30th June 2025, and the constituent parts of the investment position are:

Sector	Country	Up to 1 year £m	1 - 2 years £m	2 – 3 years £m
Banks	UK	0.000	0	0
Local Authorities	UK	0.000	0	0
MMF's	UK	52.120	0	0
Total		52.120	0	0

2.3.0 **Risk Benchmarking**

A regulatory development is the consideration and approval of security and liquidity benchmarks. Yield benchmarks are currently widely used to assess investment performance. Discrete security and liquidity benchmarks are requirements to Member reporting and the following reports the current position against the benchmarks:

2.3.1 **Security** – The Council monitors its investments against historic levels of default by continually assessing these against the minimum criteria used in the Investment Strategy. The Council's approach to risk, the choice of counterparty criteria and length of investment ensures any risk of default is minimal when viewed against these historic default levels.

2.3.2 **Liquidity** – In respect of this area the Council set liquidity facilities/benchmarks to maintain:

- Bank overdraft – the council does not currently have an agreed overdraft. Whilst an overdraft could be negotiated, less expensive short-term borrowing can be accessed through the financial markets.
- Liquid short-term deposits of at least £6m available within a week's notice.

The Strategic Director for Finance & Customer Services can report that liquidity arrangements were adequate during the year to date.

- 2.3.3 **Yield** – a local measure for investment yield benchmark is internal returns above the Overnight Sterling Overnight Index Average (SONIA).

The Strategic Director for Finance & Customer Services can report that the return in quarter 1 averages 4.364%, against an average Overnight SONIA to the end of June 2025 of 4.309%. The average rate of return has decreased in the last 12 months as the interest rates on investments have reduced in conjunction with the falling Bank of England base rate.

Based on the Council's current average cash investments of £38.5m, the additional return achieved over the benchmark rate is £21.6k.

3. **Borrowing**

- 3.1 The first key control over the treasury activity is a Prudential Indicator (PI) to ensure that over the medium term, gross and net borrowing will only be for a capital purpose. Gross and net external borrowing should not, except in the short term, exceed the total of CFR in the preceding year plus the estimates of any additional CFR for 2025/26 and next two financial years. This allows some flexibility for limited early borrowing for future years. The Council has approved a policy for borrowing in advance of need which would only be undertaken if this proves prudent to do so.
- 3.2 Due to the overall financial position and the underlying need to borrow for capital purposes (the Capital Financing Requirement - CFR), new external borrowing of £50m was undertaken in the quarter. The details of this borrowing are:

Lender	Amount	Interest Rate %	Maturity Date
West Yorkshire Combined Authority	£15,000,000	4.15	April 2026
West Midlands Combined Authority	£30,000,000	4.65	April 2026
Oxfordshire County Council	£5,000,000	4.25	May 2026

- 3.3 The council continues to pursue a strategy of committing to short term borrowing only, in the expectation that interest rates will fall in the near future. This is in line with the advice of our treasury advisors.
- 3.4 During the three months to 30 June 2025, the Council has repaid principal on long term maturity and annuity loans from the PWLB, and loans from the Local Authority lending market. The principal repaid, and interest rates are detailed in the table below. There are 5 Annuity loans on which variable amounts of principal are repaid each six months.

Lender	Principal	Type	Interest Rate %
PWLB	£115,960	Fixed rate (Annuity)	Various
West Yorkshire Combined Authority	£15,000,000	Temp	5.10
London Treasury Liquidity Fund	£20,000,000	Temp	5.80

4. Compliance with Treasury and Prudential Limits

- 4.1 The prudential and treasury Indicators are shown in Appendix 1.
- 4.2 It is a statutory duty for the Council to determine and keep under review the affordable borrowing limits. During the quarter ended 30 June 2025, the Council has operated within the Treasury and Prudential indicators set out in the Council's Treasury Management Strategy Statement for 2025/26. The Director of Finance reports that no difficulties are envisaged for the current or future years in complying with these indicators.
- 4.3 All treasury management operations have also been conducted in full compliance with the Council's Treasury Management Practices.
- 4.4 Treasury Management advice continues to be provided by Link Asset Services Treasury Solutions (LAS). They were appointed for a three year term in January 2022 following a procurement exercise. In December 2024 the Council exercised an option for a one year extension of this contract until January 2026.

Appendix B

Prudential and Treasury Indicators for 2025-26 as of 30th June 2025**Actual and estimates of the ratio of financing costs to net revenue stream**

This indicator identifies the trend in the cost of capital (financing costs net of interest and investment income) against the net revenue stream.

	2025/26 Original Indicator %	June 2025/26 Position %
Non-HRA	12.25	9.44
HRA	15.06	15.11

The current position reflects in-year changes to the capital programme and minor fluctuations in interest rates.

Authorised limit and operational boundary for external debt

This indicator confirms the council's compliance with its authorised limit and operational boundary for external debt as at the end of June 2025. The figure for gross external debt includes other long term liabilities such as leases and PFI agreements.

Treasury Indicators	2025/26 Budget £'000	June Actual £'000
Authorised limit for external debt	1,113.716	
Operational boundary for external debt	1,112.163	
Gross external debt	1,052.163	826.653
Investments	20.000	52.120
Net borrowing	1,032.163	774.533

Prudential indicator limits based on debt net of investments

- **Upper Limits On Fixed Rate Exposure** – This indicator covers a maximum limit on fixed interest rates.
- **Upper Limits On Variable Rate Exposure** – Similar to the previous indicator this identifies a maximum limit for variable interest rates based upon the debt position net of investments.

RMBC	2025/26 Original Indicator	June Position
Limits on fixed interest rates based on net debt	100%	90.60%
Limits on variable interest rates based on net debt	50%	9.40%

Maturity Structures of Borrowing

These gross limits are set to reduce the Council's exposure to large fixed rate loans (those instruments which carry a fixed interest rate for the duration of the instrument) falling due for refinancing.

RMBC	2025/26 Original Indicator		June Position	
	Lower	Upper	%	£m
Under 12 months	0%	60%	18.06%	125.000
12 months to 2 years	0%	35%	2.89%	20.000
2 years to 5 years	0%	45%	5.78%	40.000
5 years to 10 years	0%	45%	1.44%	10.000
10 years to 20 years	0%	45%	5.32%	36.842
20 years to 30 years	0%	50%	8.14%	56.336
30 years to 40 years	0%	50%	7.22%	50.000
40 years to 50 years	0%	55%	41.03%	284.000
50 years and above	0%	60%	10.11%	70.000

Total Principal Funds Invested

These limits are set to reduce the need for the early sale of an investment, and show limits to be placed on investments with final maturities beyond each year-end.

The Council currently has no sums invested for periods exceeding 364 days due to market conditions. To allow for any changes in those conditions the indicator has been left unchanged.

RMBC	2025/26 Original Indicator £m	June Position £m
Maximum principal sums invested > 364 days	10	0
Cash deposits	10	0

**Public Report****Audit Committee**

Committee Name and Date of Committee Meeting:

Audit Committee – 29 July 2025

Report title:

External inspections, Reviews and Audits Update

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

No

Strategic Director Approving Submission of the Report:

Jo Brown – Assistant Chief Executive

Report Author(s):

Simon Dennis (Policy, Improvement and Risk Manager)

Assistant Chief Executive's Department

simon.dennis@rotherham.gov.uk

Oscar Holden (Corporate Improvement Officer)

Assistant Chief Executive's Department

oscar.holden@rotherham.gov.uk

Ward(s) Affected:

All

Report Summary:

In line with the Audit Committee terms of reference, the purpose of this report is to provide an overview of the recent external inspections, reviews, and audits. The report also provides assurance that ongoing and outstanding recommendations from earlier inspections, audits and reviews, are being progressed.

The report includes a summary of progress against the recommendations from all external inspections, reviews and audits and sets out the details of arrangements for ensuring the accountability and governance around their implementation.

Recommendations:

That Audit Committee:

- Note the recent external inspections, reviews and audits which have taken place, and the progress made in implementing the recommendations since the last report in January 2025.
- Note the governance arrangements that are currently in place for monitoring and managing the recommendations.
- Continue to receive regular reports in relation to external inspections, reviews and audits and the progress made.

List of Appendices Included:

- Appendix 1 - External inspections, reviews, and audits recommendations/areas for improvement updates – May 2025.

Background Papers

External audit and inspection recommendations reports to Audit Committee every six months, most recently 14 January 2025 and 30 July 2024.

Consideration by any other Council Committee, Scrutiny or Advisory Panel

None

Council Approval Required

No

Exempt from the Press and Public

No

External audits, inspections, and reviews update

1. Background

- 1.1 In line with the Audit Committee terms of reference, the purpose of this report is to provide details of the recent external inspections, reviews and audits across the Council and assurance that recommendations and areas for improvement are being progressed.
- 1.2 The last report was presented to Audit Committee on 14 January 2025. The report referred to external inspections, reviews and audits that had taken place since July 2024, which included seven new external inspections, reviews, and audits.

2. Key issues

- 2.1 This report focusses on progress since the last Audit Committee meeting in January 2025 and is intended to provide an overview of the outcomes of external inspections, reviews, and audits. The report also aims to provide Audit Committee with assurance that arrangements are in place for managing the Council's response, including effective governance arrangements.
- 2.2 Governance arrangements are in place for monitoring and managing external inspection, review, and audit recommendations within each directorate. Regular progress against the recommendations is also reported and considered by the Strategic Leadership Team.
- 2.3 Six new inspections, reviews, and audits have taken place since January 2025. These include:

Finance and Customer Services

Title	Date	Purpose	Outcome
Housing Benefit Audit 2022/23 (Department for Work and Pensions)	May 2024-April 2025.	Required annually by DWP. Grant Thornton conducted an annual Housing Benefit Audit.	No recommendations.
Statement of Accounts 2023/24 (Grant Thornton)	March 2024 to November 2024.	Required annually by legislation.	Clean audit opinion. The auditors were positive in assessing the Council's financial controls, governance and standing and praised the effective work of the team, senior management in finance. There were five recommendations made.
Value for Money Review 2023/24	March 2024 to January 2025.	Required Annually by legislation.	Positive outcome. Findings noted the Council's improvement journey

(Grant Thornton)			<p>and commented that the Council's strengthening financial position.</p> <p>The report also noted that the Council had identified some significant challenges and the clear plans to address these.</p> <p>10 new recommendations made (2 key improvement recommendations and 8 improvement recommendations where the Council can choose to implement or not).</p>
Teacher's Pension Audit 2023/24 (TPA)	September 2024 to November 2024.	Required annually by TPA.	No recommendations.
Pooling Capital Housing Receipts Audit	November 2024 to December 2024.	Required annually by MHCLG.	No recommendations.

Assistant Chief Executives

Informal Equalities, Diversity and Inclusion (EDI) Peer Review	December 2024 until April 2025.	Ad-hoc, this took place as part of our goal to reach 'excellent' under the Local Government Equality Framework (EDI Strategy 2022 – 2025).	Report received in mid-June 2025 – recommendations will be reported in the next scheduled Audit Committee report
--	---------------------------------	--	--

2.4 There are also the annual audits which remain ongoing. These are:

- Housing Benefit Audit 2023/24 conducted by Grant Thornton commenced in May 2025.
- Statement of Accounts 2024/25 conducted by Grant Thornton commenced in March 2025 and expected to end in November 2025.
- Value for Money Review 2024/25 conducted by Grant Thornton commenced in March 2025 and expected to end in January 2026.

2.5 Appendix 1 provides a high-level overview of the recommendations and areas for improvement as well as the progress the Council has made in responding to these. Once recommendations and areas for improvement are complete or closed and have been reported to Audit Committee, they will be removed from the list. Where possible to do so, recommendations and actions have been grouped together under themes.

- 2.6 In total 18 recommendations or areas for improvement have been completed since the last report. There are 19 recommendations or areas for improvement which remain ongoing, and one is yet to start. Of those ongoing, two of these are delayed, however none are delayed by more than 12 months. The reasons for the delays are summarised within Appendix 1.
- 2.7 With regards to residential children's homes inspections, recommendations and progress are considered monthly with oversight from the "Regulation 44" visits and Ofsted. This is more frequent than the Audit Committee schedule and therefore any recommendations and progress against these are not included within the reports to Audit Committee.
- 2.8 The status ratings applied to demonstrate the current position for each inspection, review, and audit include:

Complete	All recommendations/areas for improvement are fully complete
In progress and on track	All recommendations/areas for improvement are on track to be delivered by the original agreed deadline
In progress and partly delayed	Recommendations/areas for improvement progressing, however target date for one or more area is behind the original agreed deadline
Significant delay	All recommendations/areas for improvement delayed or one area delayed more than twelve months past the original agreed deadline
No action required	There are no recommendations/areas for improvement, or the outcome is not yet known

3. Lessons learnt

- 3.1 The Council continues to share learning from external inspections, reviews and audits across services and other directorates, where appropriate, to prevent future concerns/problems arising and enhance service delivery.
- 3.2 Furthermore, the LGA Corporate Peer Challenge report noted that the Council had *'opened itself to a range of peer reviews to support a learning culture'*. The report also stated, *'The council has undergone an impressive transformation and has many exemplary and commendable practices that other councils can learn from'*.

4. Options considered and recommended proposal

- 4.1 Audit Committee to note the recent external inspections, reviews and audits which have taken place, and the progress made in implementing the recommendations since the last report in January 2025.
- 4.2 Audit Committee to note the governance arrangements that are currently in place for monitoring and managing the recommendations.

- 4.3 Audit Committee to continue to receive regular reports in relation to external inspections, reviews and audits and the progress made.

5. Consultation on proposal

- 5.1 Not applicable to this report.

6. Timetable and Accountability for Implementing this Decision

- 6.1 The timescale for each recommendation varies depending on the individual inspection or audit. Target dates for each are included on Appendix 1.
- 6.2 The next report will be presented to Audit Committee in January 2026.

7. Financial and Procurement Advice and Implications

- 7.1 There are no direct financial and procurement implications as a result of this report.
- 7.2 Audits relating to finance and procurement and any related recommendations are outlined in the main body of the report.

8. Legal Advice and Implications

- 8.1 There are no direct legal implications arising from the recommendations within this report.
- 8.2 Audits relating to legal services and any recommendations are outlined above.

9. Human Resources Advice and Implications

- 9.1 There are no Human Resources implications.

10. Implications for Children and Young People and Vulnerable Adults

- 10.1 The recommendations in relation to inspections in both Children and Young People's Services and Adult Social Care have direct implications on the quality of services provided to children, young people and vulnerable adults. Completing the recommendations will improve outcomes for these groups.

11. Equalities and Human Rights Advice and Implications

- 11.1 When implementing changes and improvements services are to consider the impacts on services users and communities, including an individual or group with a protected characteristic. This may require the completion of an equality analysis to advance and maximise equality as well as eliminate discrimination and negative consequences.
- 11.2 An EDI Informal Peer Challenge took place between December 2024 and April 2025 with the results being received in June 2025 and existing actions are being progressed via the Council's EDI Action Plan.

12. Implications for CO2 Emissions and Climate Change

12.1 There are no direct CO2 emissions and climate change implications.

13. Implications for Partners

13.1 Partnership approaches are key to improving services and the improvements need to be of a multi-agency nature and owned across the partnership.

14. Risks and Mitigation

14.1 There is a risk that actions are reported as completed without substance, it is important that arrangements are in place as part of the respective quality assurance regimes and monitored through performance management, evidencing not just completion of actions, but the associated outcomes. As governance arrangements are strengthened, these risks become mitigated.

15. Accountable Officer(s)

Simon Dennis, Policy Improvement and Risk Manager

Oscar Holden, Corporate Improvement Officer

Approvals Obtained from:-

Jo Brown, Assistant Chief Executive

This report is published on the Council's website or can be found at:

<http://moderngov.rotherham.gov.uk/ieDocHome.aspx?Categories>

This page is intentionally left blank

-External inspections, reviews and audits recommendations/areas for improvement detailed internal update – May 2025

Title and purpose	Date	Outstanding recommendations	Original target date for completion	Revised target date for completion	Status	Progress update
Children and Young People's Services						
Ofsted Focused Visit <i>To review the arrangements for children in need or subject to a child protection plan.</i> <i>Usually undertaken every three years as part of the ILACS Inspection Programme.</i>	Focused visit: 14 and 15 May 2024 Published: 12 July 2024	Overall outcome: The response to children who are subject to child-in-need and child protection planning is very effective. A stable senior leadership team is unstinting in its determination to make children in Rotherham safer and improve their outcomes. Strong corporate support ensures a whole-council approach to understanding children's vulnerability and responding to risk and need. Four areas for improvement were identified. Overall progress: An action plan is in place to address the recommendations from the peer review. Progress is overseen by the CYPS Evidence Challenge Panel and CYPS DLT. One area for improvement is complete.				
		Area for improvement 1: Identify children's unique needs and characteristics to better inform their plans and how they will be helped and supported. And Area for improvement 4: Reduce length of children's plans as these are overly long. Note: The progress updates for Area for Improvements 1 and 4 have been combined as they relate to both areas for improvement.	Oct-24	Sep-25		In progress and partly delayed The remaining action to implement a revised Plan template has been delayed due to the impact changes will have on other forms when integrated into the CYPS Social Care system (Liquidlogic). Work is ongoing to resolve this and is expected to be completed by September 2025.
		Area for improvement 2: Reduce Child and Adolescent Mental Health Services (CAMHS) waiting lists.	Dec-25			In progress and on track
		Area for improvement 3: Reduce waits for domestic abuse services.	Dec-24			Complete
Ofsted Area SEND inspection of Rotherham Local Area Partnership <i>To review the special educational needs and/or disabilities (SEND) arrangements.</i>	Inspection date: 30 September 2024 - 4 October 2024 Report published: 14 November 2024	Overall outcome: The local area partnership's special educational needs and/or disabilities (SEND) arrangements typically lead to positive experiences and outcomes for children and young people with SEND. The local area partnership is taking action where improvements are needed. The next full area SEND inspection will be within approximately five years. Ofsted and the Care Quality Commission ask that the local area partnership updates and publishes its strategic plan based on the recommendations set out in this report. Two areas for improvement were identified. Overall progress: The final report and recommendations from the inspection were published on the 14 November 2024. As recognised in the report, work was already ongoing prior to the inspection in relation to the two areas for improvement and will continue. Progress will be monitored by the local area SEND and AP Partnership board and overseen by the CYPS Evidence Challenge Panel and SEND Executive Board.				
		Area for improvement 1: <ul style="list-style-type: none"> New and revised EHCPs are consistently compliant with statutory guidance. The target is 	September 2026			In Progress and On Track

		for 50% to be compliant by December 2025; and 60% compliant by September 2026.				
		Area for improvement 2: <ul style="list-style-type: none"> Improve oversight of waiting lists through regular reporting to SEND Partnership Board. Evidence sustained compliance to a trajectory to reduce neurodevelopmental assessment waiting times. Evidence sustained compliance to a trajectory to reduce occupational therapy waiting times. Evidence sustained compliance to a trajectory to reduce waiting times for speech and language therapy. 	March 2026			Awaiting start
Adult Care, Housing and Public Health						
Safeguarding Peer Review (LGA) <i>The Rotherham Safeguarding Adults Board (the RSAB) requested that a peer challenge be undertaken by the Local Government Association (LGA). The work was commissioned by the Independent Chair on behalf of the RSAB.</i>	11-13 July 2023	Overall outcome: Key Messages <ul style="list-style-type: none"> Pride and commitment in Rotherham Voices are listened to in Rotherham, but not yet heard at the RSAB You can go much further on collaboration and constructive challenge To be an outstanding SAB you need sufficient resources to support it and robust processes to plan and deliver on your strategy Mainstream the pockets of excellent practice Celebrate your good work! Overall progress: All of the recommendations that were made by the Peer Review team were grouped into 3 discussion points/themes at a development day-and all areas are now complete. The RSAB are responsible for monitoring progress.				
		THEME 1: Strengthening the User Voice. Work with partners to establish what user groups are in place.	June 2024	December 2024		Complete
Adult Social Care Peer Review (led by the Local Government Association) <i>The peer review was commissioned by ASC to measure preparedness for CQC assurance.</i>	December 2023	Overall outcome: Key Messages: <ul style="list-style-type: none"> Strong and clear strategic direction Positive workforce Senior Leadership Team Social work and reablement vacancy level – succession planning Streamline pathways and new models with the focus on the voice and experience of the resident Communication and feedback loop. Overall Progress: Recommendations cover the 4 thematic CQC assessment areas; Working with People, Providing Support, Ensuring Safety and Leadership. 23 considerations for the service to progress with 20 completed. The programme of improvement is being driven by the service's CQC Assurance Board.				
		THEME 1: Working with People	December 2024	May 2025		In progress and partly delayed

						<p>This theme included 9 recommendations. 6 recommendations are complete and 3 are in progress.</p> <p>The 3 that are in progress relate to the Carers offer and the enablement pathway and capacity within enablement.</p>
		THEME 2: Providing Support	December 2024	n/a		Complete
Public Health Peer Review <i>Voluntary Sector Led Improvement across Public Health teams in the Yorkshire and Humber.</i>	Conducted: 8-10 October 2024	Overall outcome: positive feedback received. Key messages included: <ul style="list-style-type: none"> Honesty, openness, and willingness has enabled us to hear from a breadth of people The public health team is incredibly well respected, knows itself and adds value Determination of partners to rebuild over the last ten years and the positive impact this has had on the strength of partnership working and governance The Children's Capital of Culture is a fantastic example of how sharing power with children and young people is re-building trust and impacting health and wellbeing Public health is effectively embedded in the wider health system and the wider health system is fully engaged in the health and wellbeing board on delivering the strategy. <p>Presentation provided on 10 October 2024 which included four recommendations.</p> <p>Overall progress: Discussed at PHSMT Planning Day on 14 November 2024 and Health Select Committee on 21 November 2024. All recommendations are now complete.</p>				
		Recommendation 1: In the health and wellbeing strategy refresh, consider: <ul style="list-style-type: none"> Focus on outcomes Priorities informed by intelligence and engagement Consider population groups as well as geographical areas. 	March 2025			Complete
		Recommendation 2: Go further as positive disrupters and help to maximise the impact that the cultural, physical and economic regeneration has on the health and wellbeing of the population.	January 2025			Complete
		Recommendation 3: Public Health Team to reflect on how it interfaces and influences with both seldom heard communities (including those with protected characteristics), and communities of place, in how it addresses health inequalities. This may include looking for best practice outside the Borough, as well as holding reflective joint workshops with internal and external	January 2025			Complete.

		partners to empower these communities.				
		Recommendation 4: Look at further opportunities to build capability within the rest of the council to maximise the impact on health and wellbeing outcomes.	January 2025			Complete
Regeneration and Environment						
2024 Prevent Duty Annual Assurance Assessment (Home Office) To support local authorities in meeting the Prevent duty and to assure the local delivery of Prevent, the Home Office (Homeland Security Group) carries out an annual assurance process.	March 2024	Overall outcome: "Exceeding" across all 8 benchmark criteria. Four recommendations made. Overall progress: All recommendations are now complete.				
		Recommendation 2: The local authority should consider updating any terms of reference or standing agendas at Silver to recognise the need to identify and disrupt the influence of groups and individuals that could create a permissive environment. More communication should be afforded to private sector companies such as sharing venue hire best practice to reduce permissive environments across the region.	December 2024	n/a		Complete
DVSA MOT Vehicle Testing Station Site Review (DVSA) <i>Check conformity with standards expected by the DVSA – unannounced and periodic.</i>	March 2024	Overall outcome: Satisfactory rating and two recommendations made. Overall progress: All recommendations are now complete.				
		Annual assessments try to complete before the end of December.	December 2024			Complete
Sports Ground Safety Authority – Local Authority Audit (Sports Ground Safety Authority (SGSA)) <i>An audit by the National regulator to assess the Council's delivery of statutory functions under the Safety at Sports Grounds Act 1975. The audits are carried out at a frequency determined by risk assessment.</i>	29 August 2024	Overall outcome: Excellent progress has been made with the recommended actions from the previous audit with all items being completed satisfactorily. The Council was rated as low risk and three recommendations were made. Overall progress: Recommendations one and three have been accepted the one remaining outstanding recommendation will be implemented within the next 6 months.				
		Recommendation 2: A tabletop exercise that included stadium staff and emergency services has not taken place for some time and the LA will ensure this is carried out by the club this season. (review date August 2026)	Review date August 2026			In progress and on track

Finance and Customer Services					
2022/23 VFM arrangements (Grant Thornton) <i>Annual audit of the 2022-2023 Value for Money Arrangements conducted by Grant Thornton.</i>	March 2024	<p>Overall outcome: Positive outcome and no areas of significant weakness identified. Grant Thornton satisfied that adequate arrangements are in place for SEND and the recommendation was removed. Findings noted the Council's improvement journey and commented that the Council's financial position is strengthening, though referenced that the Local Authority financial environment remains challenging with a number of Local Authorities issuing S114 notices. The report identified a small number of improvement recommendations to further enhance finance, governance, and performance arrangements.</p> <p>It is important to note that these are improvement recommendations in the view of Grant Thornton, therefore, the Council does not have to deliver these recommendations as they are considered low level potential improvements to reporting, governance or performance and are therefore non-essential.</p> <p>There were four new recommendations and two follow up recommendations.</p> <p>Overall progress: The two follow up recommendations are now complete. One new recommendation is also complete and three remain in progress.</p> <p>Progress is overseen by the Finance and Customer Services Directorate.</p>			
		Financial sustainability Rec 1: When Capital Budget Programme is updated, recommend Council continues to report the initially approved Capital Budget Programme amount alongside the revised number in the quarterly Financial Monitoring Reports (FMR) – in order that stakeholders can track the changes from the original Programme approved by Members.	March 2025	July 2025	Complete
		Financial sustainability Rec 2: When transfer and virements of budgets between directorates occurring during financial year, the Financial Monitoring Reports (FMR) should include the initially approved budget for relevant directorates, and the reason for the transfer, alongside the revised position.	March 2025	July 2025	Complete
		Improving economy, efficiency and effectiveness: Rec 2: Set out the key actions and challenges in achieving net zero in 2030 and update the Corporate Strategic Risk Register accordingly on a timely basis.	March 2025	September 2025	In progress and on track
NEW 2023/24 Statement of	November 2024	<p>Overall outcome: The Council received a clean audit opinion again (unmodified), this is the best outcome that can be received on local authority accounts. The auditors were again positive in assessing the Council's Financial Controls, Governance and standing and praised</p>			

Accounts (Grant Thornton) <i>Annual audit of the 2023-2024 Value for Money Arrangements conducted by Grant Thornton.</i>	<p>the effective work of the team, senior management in finance in ensuring that continues to be the case in challenging conditions. The Council continues to be one of a handful of Council's that has all its accounts signed off, with many a number of years behind.</p> <p>There were five recommendations made to support the Council's work towards new accounting changes that have not yet come into force, along with suggested control improvement in the Council's IT environment.</p> <p>Overall progress: All recommendations are on track for delivery, with two completed already, the main work will be completed as part of the production of the 2024/25 accounts.</p>			
	Rec 1: We recommend the Council to accelerate the implementation and identification process of assets within the scope of IFRS16 to ensure such assets are completely and accurately captured before 2024-25 accounts closedown.	March 2026		Complete
	Rec 2: We recommend: <ul style="list-style-type: none"> • Management to further improve the valuation instructions to the in-house valuer by referencing for example, applicable LG Code guidance ; and • Council's RICS qualified valuation expert to prepare a formal Terms of Engagement document and agree with management, further to the receipt of management valuation instructions 	March 2026	n/a	In progress and on track
	Rec 3: We recommend management to perform further investigations on land and buildings carried out at historical cost at note 19 (e) linking to Council's Fixed Asset Register and ensure they are identified, and such disclosures reflect the accurate numbers in this note.	March 2026	n/a	Complete
	Rec 4: Where possible, generic accounts should be removed, and individuals should have their own uniquely identifiable user accounts created to ensure accountability for actions performed. Alternately, management should implement suitable controls to limit access and monitor the usage of these accounts (i.e. through	March 2026	n/a	In progress and on track

		increased use of password vault tools / logging and periodic monitoring of the activities performed). Where monitoring is undertaken this should be formally documented and recorded				
		Rec 5: It is recommended that security event logs are reviewed on a regular basis for example daily or weekly, ideally by an IT security personnel / team who are independent of those administering [the application] and its underlying database. Any issues identified within these logs should be investigated and mitigating controls implemented to reduce the risk of reoccurrence	March 2026	n/a		In progress and on track
NEW 2023/24 VFM arrangements (Grant Thornton) <i>Required annually by legislation.</i>	November 2024	<p>Overall outcome: The Council received a positive outcome in its Value For Money report from Grant Thornton. Findings noted the Council's improvement journey and commented that the Council's financial position is strengthening, though referenced that the Local Authority financial environment remains challenging with a number of Local Authorities issuing S114 notices due to the rising demand and inflation challenges facing the sector. The report noted the Councils robust Budget and Medium-Term Financial Strategy and its clear narrative about how the Council is addressing the challenges it faces and planned ahead coherently for the future.</p> <p>The report also noted that the Council had identified some significant challenges around its buildings and housing stock linked to compliance and condition surveys that it had set out clear plans to address. To support the Council in dealing with these challenges Grant Thornton have put forward 4 key improvement recommendations working with Council officers.</p> <p>10 new recommendations made. 2 are key improvement recommendations and 8 are improvement recommendations where the Council can choose to implement or not.</p> <p>Overall progress: Work is underway to implement the 2 key improvement recommendations and give due consideration to 8 improvement recommendations as to whether the Council should implement these or not. As work progresses on the improvement recommendations options will be considered that will lead to either the implementation of the recommendation or the recommendation from Council officers that a recommendation is not implemented.</p>				
		REC KR1: The Council needs to: <ul style="list-style-type: none"> • continue improving its HRA compliance data robustness and validity. • ensure contract management arrangements are put in place with its HRA contractors. • improve compliance with decent homes standards. • work to improve its understanding of category 1 hazards in its housing stock. 	TBC			In progress and on track Note – although situated under FCS for the purposes of reporting, Housing services are responsible for implementation of this recommendation.

[illegible]

		papers by giving more detail on completed audits including an executive summary of each report completed in the period in part 1 papers to the Audit Committee.				
		REC IR4: The Council should consider strengthening its counter-fraud controls by developing a corporate counter-fraud risk register and ensuring counter-fraud risks in departmental risk registers are updated. It also needs to enhance its counter-fraud plan.	March 2026	n/a		In progress and on track
		Rec IR5: The Council could improve its financial monitoring reporting in line with good practice by: <ul style="list-style-type: none"> when the approved Capital Programme is updated during the year, continuing to report the initially approved Capital budget alongside the revised numbers in the quarterly monitoring reports to track changes from the original Programme approved by Members. 	July 2026	n/a		Complete
		Rec IR6: The Council should develop and publish a Procurement Strategy. This should set procurement strategic priorities that align with the Council's priorities such as net zero and capture changes to procurement following the Procurement Act (2023) and the national Procurement Policy Statement (2024). It should include measurable actions and indicators with clear accountabilities and an annual review process. The Strategy should be widely communicated to staff and members to raise awareness of their responsibilities.	March 2026	n/a		In progress and on track

		REC IR7: The Council should develop a corporate data quality policy and ensure this is used to inform a data quality review. It could look to the national data quality framework to guide this work.	March 2026	n/a		In progress and on track Note – although situated under FCS for the purposes of reporting, the Assistant Chief Executive’s directorate are responsible for implementation of this recommendation.
		Rec IR8: The Council should put in place a corporate process to improve contract management and ensure contractor performance is effectively managed, and data is verified across the Council’s contracts and that contracts are in place in highways.	March 2026	n/a		In progress and on track
Assistant Chief Executive’s directorate						
LGA Corporate Peer Challenge <i>Expectation that councils receive a peer review every five years to provide robust, strategic, and credible challenge, whilst also enhancing capacity and helping to avoid insularity.</i>	Overall outcome: Positive feedback received which stated: “Rotherham Metropolitan Borough Council serves the town well and is today an impressive organisation. Being named the ‘Most Improved Council’ in the country at the Local Government Chronicle (LGC) Award in 2022 provides ample evidence that it is now in a very good place. It is ambitious and has well-established and robust foundations, along with several notable and commendable practices that other councils can learn from” and seven recommendations made.					
	Overall progress: Action plan agreed by Cabinet in September 2023 included 20 actions which are being progressed. Progress is overseen by the Strategic Leadership Team and where relevant, actions for 2024-25 have been included in the new Year Ahead Delivery Plan.					
	5-8 June 2023	Recommendation 2: Develop an externally facing compelling and positive narrative of place which will help to promote and market the borough and capitalise on Rotherham’s assets.	March 2025	n/a		Complete Note – although situated under ACEX for the purposes of reporting, the Regeneration and Environment Directorate are responsible for implementation of these actions.
	Findings received August 2023	Recommendation 3: Use the significant investments underway to expand and attract private sector investment at scale, maximising its potential and supporting a more inclusive economic future.	March 2026	n/a		In progress and on track Note – although situated under ACEX for the purposes of reporting, the Regeneration and Environment Directorate are responsible for implementation of this action.
		Recommendation 4: Develop effective pathways and mechanisms for local people, especially young people, to benefit from inclusive growth that can help to deliver improved health outcomes and address inequalities.	March 2025	n/a		Complete Note – although situated under ACEX for the purposes of reporting, Housing services are responsible for implementation of this action.
	Recommendation 5: Review performance management with a focus on demonstrating impact	March 2025	May 2025		Complete	

Status key

		and an improvement in outcomes in delivering the council's ambition; and use the strong leadership, capacity and capability of the top-team to drive and deliver further organisational transformations and change across the borough at pace.				
		Recommendation 6: Building on the Neighbourhood working model, develop a clearer and shared understanding of integrated locality working across the public sector and increase the pace of digital transformation across the organisation to deliver improved outcomes for residents and consistently improve the customer experience.	March 2024	March 2025		Complete

Complete	Recommendations/areas for improvement are fully complete
In progress and on track	Recommendation/area for improvement on track to be delivered by the original agreed deadline
In progress and partly delayed	Recommendation/area for improvement progressing, however target date behind the original agreed deadline
Significant delay	Recommendations/area for improvement delayed by more than twelve months past the original agreed deadline
No action required or outcome unknown	No recommendation/area for improvement, or the outcome is not yet known

Residential Children’s Homes – Inspection Outcomes

Residential children’s homes are inspected by HMI Ofsted under the Social Care Common Inspection Framework (SCCIF) and focus on evaluating the impact of care and support on the experiences and progress of children.

Following inspection, the children’s home will receive an overall judgement based on the experiences and progress of children and young people, of Outstanding, Good, Requires Improvement to be Good, or Inadequate.

Where requirements or recommendations are made, an action plan is developed which is submitted to Ofsted detailing the progress.

The Children Act 1989 Guidance and Regulations stipulates the requirement for monthly oversight visits to Children's Homes. These visits, known as Regulation 44 Visits, are carried out under [Regulation 44 of the Children's Homes Regulations 2015](#). All residential children's homes in Rotherham receive an Independent Reg 44 visit monthly, undertaken by an Independent Person from NYAS (an independent children’s rights charity). The registered Person from National Youth Advocacy Service (NYAS) seeks independent scrutiny of the home and makes best use of information to ensure continuous improvement, this includes independent oversight of any requirements or recommendations following a previous visit and/ or inspection. Ofsted reviews the content of Regulation 44 reports to inform the next inspection and uses the information to decide if we need to take any other action.

All Ofsted reports are published in the public domain, however the identity (location) of the homes remain confidential and are not disclosed in the reports. Recommendations and progress against recommendations are considered monthly with oversight from the Reg 44 visits and Ofsted. This is more frequent than the Audit Committee schedule and therefore any recommendations and progress against these are not included within this reports as they would be out of date before they were published.

The following table provides the current ratings for our four registered children’s homes.

Residential Children’s Home	037521	2662265	2597567	2629335	2775749	2759142	2812398 <small>(Awaiting first inspection – only registered 10/01/25)</small>
Date of Full Inspection	11 June 2024	2 July 2024	08 April 2024	06 August 2024	29 July 2024	15 January 2025	
Overall experiences and progress of children and young people	Good	Good	Requires Improvement to be good	Requires Improvement to be good	Good	Good	
Sub judgements							
How well children and young people are helped and protected	Good	Good	Requires Improvement to be good	Requires Improvement to be good	Good	Good	
The effectiveness of leaders and managers	Good	Good	Requires Improvement to be good	Requires improvement to be good	Good	Good	

Public Report with Exempt Appendices
Audit Committee

Committee Name and Date of Committee Meeting

Audit Committee – 29 July 2025

Report Title

Risk Management Annual Summary 2024-2025 and Corporate Strategic Risk Register Update

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

No

Strategic Director Approving Submission of the Report

Jo Brown, Assistant Chief Executive

Report Author(s)

Simon Dennis (*Policy, Improvement and Risk Manager*)

Assistant Chief Executive's Department

Extension 22114

simon.dennis@rotherham.gov.uk

Ward(s) Affected

Borough-Wide

Report Summary

This report forms part of the Audit Committee's remit to regularly consider risk management.

The Risk Management Standard, ISO31000, suggests that every organisation produces an annual summary of risk management activity. This is the Council's seventh annual summary of risk management activity.

The report aims to summarise the principal risk management activity that has been carried out in Council throughout the past financial year. It covers a wider range of topics than the regular report on the Corporate Strategic Risk Register and aims to cover both the movements in strategic risks that have occurred over the period as well as key elements of the Council's risk management activity throughout the year.

Recommendations

1. The Audit Committee is asked to consider and note the annual summary of risk management activity
2. The Audit Committee is asked to consider and note the updates to the Corporate Strategic Risk Register and make any comments as necessary.

List of Appendices Included

Appendix 1 Full Corporate Strategic Risk Register at 3 June 2025.

Background Papers

Report to Audit Committee; 30 July 2024 (Annual Risk Management Summary 2023-2024)

Report to Audit Committee; 14 January 2025 (Corporate Strategic Risk Register update)

Consideration by any other Council Committee, Scrutiny or Advisory Panel

This paper is not intended to be circulated to other Committees or Panels and is produced solely for the Audit Committee.

Council Approval Required

No

Exempt from the Press and Public

Yes.

An exemption is sought for Appendix 1 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 information that refers to the affairs of third parties.

It is considered that the public interest in maintaining the exemption would outweigh the public interest in disclosing the information because failure to do so may result in disclosure of information about the financial or business affairs of Council suppliers and partners.

Risk Management Annual Summary 2024-2025 and Corporate Strategic Risk Register Update

1. Background

1.1 The Council's ongoing risk and assurance aims are to:

- Provide Members and Senior Officers with an understanding of the key risks facing the Council and its communities, and to show how these risks are being effectively mitigated
- Implement and maintain a fluid process for business-as-usual management of risks relevant to our objectives, outcomes, services and assets
- Align reporting mechanisms for finance, risk, audit and performance providing members and senior officers triangulated risk and assurance profiles.

1.2 This report aims to summarise the principal risk management activity that has been carried out within the Council throughout the past financial year. It also summarises the key movements in Strategic Risks that have occurred over the period and updates the Committee on the current risks on the Corporate Strategic Risk Register (CSRR).

2. Risk Management Responsibilities

2.1 The Council's Risk Management Policy and the separate Risk Management Guide both state that risk management is the responsibility of all Council officers. This is further set out in section 4.9 of the Policy where the specific responsibilities of all members and officers are detailed. In this section, all employees are required to:

- Understand risk and their role in managing risks in their daily activities, including the identification and reporting of risks and opportunities
- Support and undertake risk management activities as required
- Attend relevant training courses focussing on risk and risk management.

2.2 As well as the key responsibilities set out in the Policy, the Council has a group of Risk Champions. Each Directorate has at least one Risk Champion who leads on risk for their Strategic Director. The Risk Champions, Assistant Chief Executive and the Policy, Improvement and Risk Manager and Officer form the Risk Champions Group. This group is responsible for co-ordinating risk management across the Council.

2.3 Overall strategic responsibility for risk management rests with the Assistant Chief Executive, with day-to-day responsibility delegated to the Policy, Improvement and Risk Manager. The team working on corporate risk management also includes a "Corporate Improvement and Risk Officer". The team's responsibilities are wider than corporate risk management, but the presence of the additional post ensures that there is resilience in the Council's risk management activity.

2.4 Throughout the past year there have been Risk Champions in place for the following Directorates and Services:

- Children's and Young People's services
- Regeneration and Environment
- Finance and Customer Services
- Adult Social Care, Housing and Public Health (Housing)
- Adult Social Care, Housing and Public Health (Adult Care)
- Adult Social Care, Housing and Public Health (Public Health)
- Assistant Chief Executive's
- Assistant Chief Executive's (Human Resources)

2.5 In most cases, each Directorate also has a substitute or deputy Risk Champion who can stand in for the primary Risk Champion when required.

2.6 The Risk Champions' Group meets bi-monthly and has done so consistently over the past twelve months.

3. Training Summary

3.1 Comprehensive training is a fundamental foundation of the Council's approach to risk management. There are four core elements of the training programme which are:

- An online mandatory training course for all staff which is delivered through the e-learning system
- A mandatory two-hour risk management course for all M2 managers and above. This course is run by the Policy, Improvement and Risk team at least quarterly (and more frequently if required – with six courses currently planned for the 2025 calendar year) and is now delivered in both virtual and in person formats to provide the widest amount of flexibility for staff
- A two-day risk management training course which provides more in-depth training and is run each year by an external provider who is accredited by the Institute of Risk Management (IRM). This course is open to all staff but is a requirement for all Risk Champions and their deputies
- Specific training as required – this includes for elected members delivered as part of the member development programme and to Leadership Teams when required.

3.2 Take up of the M2 manager course remains high. 81 managers have attended the courses run since the last annual report in July 2024. Overall, 360 managers have completed the training since it was relaunched in January 2022 following a pause due to Covid restrictions. The remaining four courses scheduled for this calendar year are close to full capacity and additional courses will be arranged if required.

3.3 Another session of the two-day IRM accredited course was run in February 2025. Nine staff successfully completed this course and, as a result, have received IRM accreditation following a short assessment and test. Again, the level of take up of this course is very encouraging with almost fifty managers having been accredited since 2022. It is currently intended to run the course again in early 2026.

- 3.4 As presented in last year's report, a course for elected members was delivered on the 22 February 2022 and was attended by fifteen members. A recording of this course remains on the member training database, for members to access when convenient and a further course will be delivered in the near future, to enable new members to benefit from the training.
- 3.5 Finally, the online risk management training course for all staff has seen increasing take-up since its relaunch in 2023. This short e-learning tool is required to be completed by all staff within 3 months of joining the Council and staff are also expected to re-complete it once every three years. As at the end of June 2025, 84% of all staff had completed the course and work is now underway to encourage a higher percentage of staff to complete the course and to understand the barriers to higher completion levels.

4. Risk Management Process

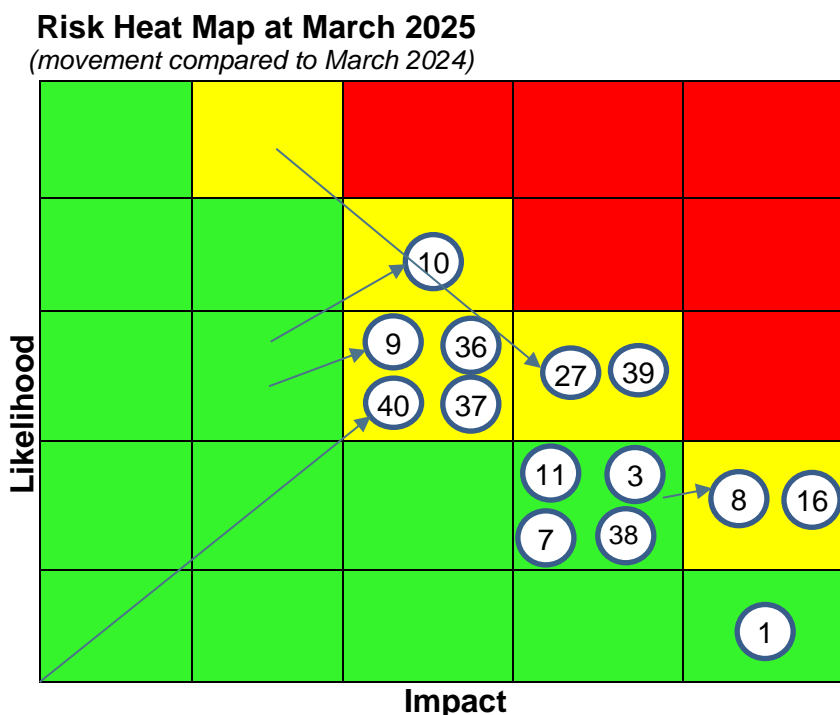
- 4.1 As set out in the Risk Management Policy and Guide, individual Service Management Teams (SMTs) and Directorate Leadership Teams (DLTs) have reviewed their risk registers in line with the Risk Management Policy and Strategy. Typically, teams review their registers every four to twelve weeks depending on the individual meeting cycle and the significance of the risks they are managing. We aim to achieve best practice, through DLTs considering risk at every meeting, but in a way that is proportionate to the risks being faced by the services in question.
- 4.2 The CSRR has been formally reviewed by the Strategic Leadership Team (SLT), both at joint SLT/Assistant Director meetings and at separate SLT meetings. The regular cycle of quarterly reviews has been in place throughout the 2024-25 financial year and remains in place to date.
- 4.3 The CSRR is also reported regularly to the Audit Committee alongside the annual "deep dives" of Directorate Risk Registers. Additionally, the Policy, Improvement and Risk Manager, through the Risk Champions, ensures updates are obtained from all risk owners, reviews each update, and draws attention to issues or missing risk register updates.
- 4.4 The programme of Audit Committee risk register reviews for the 2024-25 financial year was completed as planned. A new cycle has been established for the coming year and this means the Audit Committee will once again review all directorate risk registers at least once during the next 12 months.
- 4.5 In addition, the Policy, Improvement and Risk Team has facilitated work with a range of services throughout the Council to provide specific support on risk issues.
- 4.6 Internal Audit's last review of Corporate Risk Management was completed in March 2024. This review focused on the arrangements in place for risk management in the Council throughout the year and specifically, to review whether:

- Previously agreed actions had been implemented (avoiding exposure of the Council to avoidable risk)
- The Council's Risk Management arrangements reflected the principles of good corporate governance
- Corporate risks were aligned with the new Council Plan.

4.7 Their conclusion was that there was “substantial assurance” that the controls within the Corporate Risk Management system were operating effectively. This is the highest assurance rating achievable and demonstrates that risk management processes continue to operate effectively.

5. Risk Profile for the 2024/2025 year

5.1 The Audit Committee receives reports on the overall status of the Council's strategic risks. The “heat map” derived from the Corporate Strategic Risk Register's update at the end of 2024/25 showed the risk profile as seen below. The numbers shown in the table refer to the number of the individual strategic risk recorded on the CSRR.



5.2 In the above chart, the arrows refer to the movement of risks in the financial year. Over that period:

- The total number of strategic risks increased to 14 from 13 over the period from April 2024 to March 2025, with one risk added in the year and no risks removed.
- Of the risks in the strategic register, four had increasing risk scores, one saw a decrease in its risk score and nine remained constant.

5.3 Members will recall that last year's report showed a reduction in risk profile following more significant reductions in the previous two years. This year's position is that there has been a slight increase in risk profile throughout the year for the first time in three years.

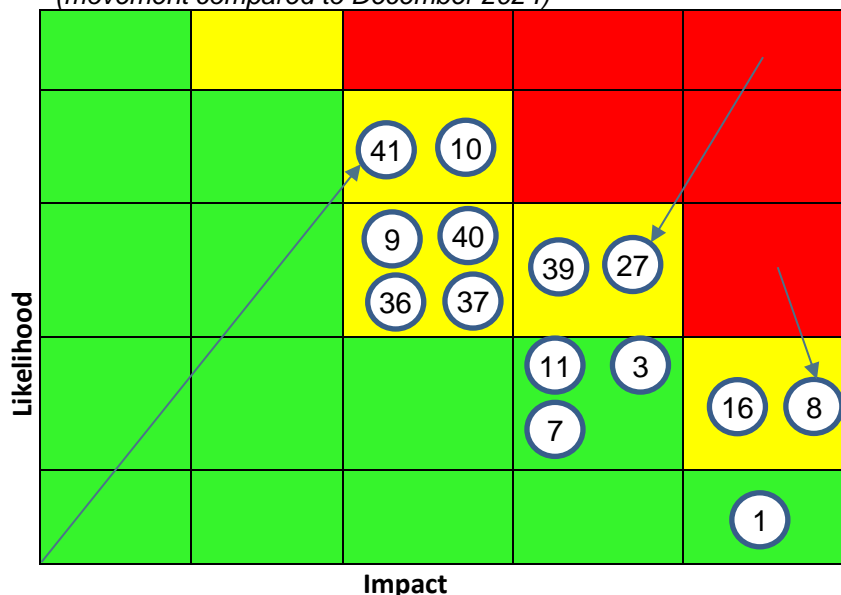
- 5.4 The following section of this report brings the Audit Committee up to date with the current Strategic Risk Register position.

6. Corporate Strategic Risk Register at 3 June 2025

- 6.1 The current “heat map” for the strategic risks included in this update of the register is shown in the table below. This reflects the position at 3 June 2025, the point at which SLT last reviewed the CSRR. Movements in this heat map are compared to the risks reported in January 2025’s CSRR. Since that report, one risk has been removed from the risk register and one risk has been added. The new risk is SLT41 and relates to the risks associated with the reduction in funding of the Integrated Care Board. The risk that has been removed was risk SLT38 which related to the closure of the Public Service Telephone Network. This has been de-escalated from the CSRR and is now managed on the Finance and Customer services risk register.

Current Risk Heat Map at 3 June 2025

(movement compared to December 2024)



- 6.2 The table below shows that the long-term pattern of assessed risk level has slightly increased over the last two years. This reflects the continued increasing grasp on the key risks that need to be managed at a strategic level and the improved risk position following the end of the Covid pandemic. Since December 2023, just over 20% of risks monitored at a strategic level have reduced in assessed level, 46% have remained stable and 33% have either increased or are new to the register.

Number	Risk Summary	Dec 23	Jul 24	Dec 24	Jun 25	Risk Movement (Dec 2023 compared to June 2025) ↓ = Risk level reduced, or risk removed ↑ = Risk level increased or new risk → = Risk level static
SLT01	Children's safeguarding	10	5	5	5	↓
SLT03	Failure to deliver the Council Plan due to the pressures generated by the cost-of-living crisis	8	8	8	8	→
SLT07	Response to a future pandemic	8	8	8	8	→
SLT08	Failure to enhance community cohesion	8	8	15	10	↑
SLT09	Communications fail to be of sufficient quality	6	6	9	9	↑
SLT10	Failure to attract new business and investment	12	9	12	12	→
SLT11	Risk of lack of effective partnership working	12	8	8	8	↓
SLT16	Financial plans and budget gap	10	10	10	10	→
SLT27	Health and Safety and operational risks from property	9	10	25	12	↑
SLT 36	Insufficient resources committed to Carbon Reduction Plan	9	9	9	9	→
SLT37	Failure to manage and deliver projects	9	9	9	9	→
SLT38	Business Continuity - Closure of the PTSN Network	15	15	10	-	↓
SLT39	Maintaining a sufficient, skilled, workforce to deliver statutory services	12	12	12	12	→
SLT40	Council housing assets do not	-	9	9	9	↑

	comply with regulatory standards					
SLT41	Impact of the reduction in funding of the Integrated Care Board	-	-	-	12	↑

6.3 As noted earlier in this report, since it was last reported to the Audit Committee, the CSRR has seen one new risk added and one removed (de-escalated) from the register. In total, there remain 14 risks on the CSRR.

6.4 Appendix 1 contains the complete CSRR at 3 June 2025. This detailed version includes information on current mitigations in place and makes clear what mitigations are still to be delivered. The document also sets out the current target level of risk for each risk. This final column is an expression of the Council's risk appetite for that risk.

7. Future Developments

7.1 The roll out of the online training, mentioned in paragraph 3.5, was the final element in the refresh of the Council's training provision. Additionally, a face-to-face option has recently been introduced for the M2 manager course and the impact of both this and the online training needs to be evaluated over the next twelve months.

7.2 Work will now be needed to refresh the CSRR and to ensure that it accurately reflects the new Council Plan and Year Ahead Delivery Plan. This work is planned to be completed before the end of 2025.

7.3 Finally, the Corporate Risk Management Guide will once again be refreshed in the latter part of 2025, with a revised version presented to the Audit Committee for approval at its November meeting.

8. Options considered and recommended proposal

8.1 Not applicable.

9. Consultation

9.1 The risks included in this report have been drawn from Directorate Risk Registers and the Strategic Risk Register.

10. Timetable and Accountability for Implementing this Decision

10.1 Not applicable.

11. Financial and Procurement Implications

- 11.1 The risks contained in the table at paragraph 6.2 require ongoing management action. In some cases, additional resources may be necessary to implement the relevant actions or mitigate risks. Any additional costs associated with the management of these risks will be contained within overall budgets or otherwise reported through the monthly financial monitoring arrangements and to Cabinet if appropriate.

12. Legal Implications

- 12.1 There are no direct legal implications arising from the risk register. Any actions taken by the Council in response to risks identified will consider any specific legal implications.

13. Human Resources Implications

- 13.1 There are no Human Resources implications associated with the proposals.

14. Implications for Children and Young People and Vulnerable Adults

- 14.1 The Strategic Risk Register incorporates the CYPS risks that are of significance at a corporate / strategic level.

15. Equalities and Human Rights Implications

- 15.1 Proposals for addressing individual risks within the register incorporate equalities and human rights considerations where appropriate.

16. Implications for Partners and Other Directorates

- 16.1 The actions relating to any issues affecting partners are reflected in the risk register and accompanying risk mitigation action plans.

17. Risks and Mitigation

- 17.1 It is important to review the effectiveness of our approach to capturing, managing and reporting risks on an ongoing basis. This report sets out how the approach to risk management will be developed over the course of the coming year.

18. Accountable Officer:

Simon Dennis (Policy, Improvement and Risk Manager)

Approvals Obtained from: -

Jo Brown, (Assistant Chief Executive)

This report is published on the Council's website or can be found at:

Not Applicable for the Appendices – Private Report

By virtue of paragraph(s) 3 of Part 1 of Schedule 12A
of the Local Government Act 1972.

Document is Restricted

This page is intentionally left blank

Public Report
Audit Committee

Committee Name and Date of Committee Meeting

Council – 29 July 2025

Report Title

Audit Committee Annual Report 2024/25

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)

Louise Ivens, Head of Internal Audit

Tel: 01709 823282 Email: louise.iven@rotherham.gov.uk

Ward(s) Affected

Borough-Wide

Report Summary

The purpose of the Annual Report 2024/25 is to bring together in one document a summary of the work undertaken by the Audit Committee. The production of the report complies with current best practice for Audit Committees. It allows the Audit Committee to demonstrate it has fulfilled its terms of reference and share its achievements with the Council and is useful as a reminder to the organisation of the role of the committee in providing assurance about its governance, risk management and financial and business controls.

The Chartered Institute of Public Finance and Accountancy (CIPFA) has previously issued guidance to local authorities to help ensure that Audit Committees operate effectively. The guidance recommends that Audit Committees should report annually on how they have discharged their responsibilities. The CIPFA guidance was revised and re-issued in 2022. As a result, the Audit Committee's Terms of Reference were updated and agreed at Audit Committee in March 2023, and were approved by full Council on 19th July 2023. A copy of the Annual Report of this Audit Committee is attached at Appendix 1. The Audit Committee's Terms of Reference are included as Appendix C for information. Minor amendments have been made to them to change the reference to the new Global Internal Audit Standards (UK Public Sector).

Recommendations

The Audit Committee is asked to:

- 1) Note the production of the Audit Committee Annual Report 2024/25.
- 2) Consider and approve the draft report prior to its submission to Council.

List of Appendices Included

Appendix 1 Audit Committee Annual Report for 2024/25.

Background Papers

Relevant reports presented to the Audit Committee and minutes of the meetings of the Audit Committee.

Consideration by any other Council Committee, Scrutiny or Advisory Panel

No.

Council Approval Required

Yes

Exempt from the Press and Public

No

Audit Committee Annual Report 2024-25

1. Background

- 1.1 The Audit Committee is a key component of corporate governance and provides an important source of assurance about the organisation's arrangements for managing risk, maintaining an effective control environment, and reporting on financial and other performance. The committee is also responsible for approving the Statement of Accounts and the Annual Governance Statement.
- 1.2 The committee's specific powers and duties are set out in Section 9 of the Constitution under the Terms of Reference of the Audit Committee. A copy of the Terms of Reference is attached at Appendix C for information. The Chartered Institute of Public Finance and Accountancy (CIPFA) issued guidance in 2022 to local authorities to help ensure that Audit Committees are operating effectively. The guidance recommends that Audit Committees should report annually on how they have discharged their responsibilities.

2. Key Issues

- 2.1 The Audit Committee met on six occasions in the year to 31 March 2025, in accordance with its programme of work. The frequency of meetings ensures the Audit Committee can fulfil its responsibilities in an efficient and effective way.
- 2.2 During this period the committee assessed the adequacy and effectiveness of the council's governance, risk management arrangements, control environment and associated counter fraud arrangements through regular reports from officers, the internal auditors and the external auditors. The committee sought assurance that action has been taken, or is otherwise planned, by management to address any risk related issues that have been identified during the period. The committee also sought to ensure that effective relationships continue to be maintained between the internal and external auditors, and between the auditors and management. The specific work undertaken by the committee is set out in the report.

3. Options considered and recommended proposal

- 3.1 This report is presented to enable the Audit Committee to fulfil its responsibility for reporting on how they have discharged their duties.

4. Consultation on proposal

- 4.1 None.

5. Timetable and Accountability for Implementing this Decision

- 5.1 The Audit Committee is asked to receive this report at its July 2025 meeting. Once approved, the report will be presented to Council.

6. Financial and Procurement Advice and Implications

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

7. Legal Advice and Implications

- 7.1 Appendix 9, Paragraph 5 of the Council's Constitution, the Audit Committee's Terms of Reference, requires the Audit Committee to submit an annual report to the Council and this report is submitted to meet that requirement.

8. Human Resources Advice and Implications

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

9. Implications for Children and Young People and Vulnerable Adults

- 9.1 There are no direct implications for Children and Young People arising from this report.

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 CO₂ Emissions and Climate Change

- 11.1 None.

12. Implications for Partners

- 12.1 Partners can be reassured that the Audit Committee is fulfilling its role within RMBC.

13. Risks and Mitigation

- 13.1 None.

Accountable Officer(s)

Louise Ivens, Head of Internal Audit

Report Author: Louise Ivens, Head of Internal Audit.
Tel 01709 823282 E mail louise.iven@rotherham.gov.uk

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

ROTHERHAM METROPOLITAN BOROUGH COUNCIL

AUDIT COMMITTEE ANNUAL REPORT 2024/25

CONTENTS	PAGE
Foreword	2
Introduction	2 - 3
Highlights of the year	3
Summary of work undertaken	3
<ul style="list-style-type: none"> • External Audit • Internal Audit • Anti Fraud and Corruption • Risk Management • Corporate Governance • Finance • Other 	3 - 4 4 5 5 5 6 6
Self Assessment Evaluation and Training and Development	6 - 7
Appendix A Audit Committee activity 2024-25	8 - 10
Appendix B Proposed Training and Development Programme	11 - 12
Appendix C Terms of Reference	13 - 16

FOREWORD

Welcome to the Annual Report of the Audit Committee, which highlights the role the committee played during 2024-25 to support good governance, efficient internal control, and robust public financial reporting.

The Audit Committee is independent and oversees the audit, assurance and reporting processes that support good governance. It also has oversight of Internal and External Audit, making sure that the assurance arrangements work well.

The committee works well with officers to improve and monitor governance arrangements across the council, and to raise concerns as needed. The committee follows a diverse programme of work, obtaining annual assurance reports for oversight of arrangements, whilst also being flexible and responsive to new issues and concerns when required.

The committee members have participated with an impartial, unbiased, and neutral perspective to the committee's work and I am grateful for their contributions.

Audit Committee membership has changed following the May 2024 elections and membership has remained consistent during the 2024/25 municipal year. A training and development plan has been produced to support both elected and independent members in their roles.

I look forward to working with members and officers of the Audit Committee during the forthcoming year, to enhance the Council's arrangements for effective governance, risk management and internal control.

Councillor Jamie Baggaley Audit Committee Chair July 2025

INTRODUCTION

While there is no statutory obligation to have such an arrangement, Audit Committees are widely recognised as a core component of effective governance and therefore reflect good practice. RMBC's Audit Committee is properly constituted and as such is given sufficient authority and resources by the council. In effect, the Committee has the right to obtain all the information it considers necessary and to consult directly with senior managers. In line with best practice the Audit Committee can report its observations and concerns directly to the council.

A local authority has a duty to ensure that it is fulfilling its responsibilities for adequate and effective internal control, risk management and governance, as well as the economy, efficiency and effectiveness of its activities. The Audit Committee has a key role in overseeing and assessing the internal control, risk management and corporate governance arrangements and advising the council on the adequacy and effectiveness of those arrangements.

This role is reflected in the Committee's Terms of Reference which are attached at Appendix C for information. During October 2022 CIPFA (the Chartered Institute of Public Finance and Accountancy) published 'Audit Committees – Practical guidance for Local Authorities and Police', an update of previous guidance from 2018. The guidance includes suggested Terms of Reference for Audit Committees. These were used as the basis for the updated Terms of Reference for the Audit Committee, which were agreed at the March 2023 Audit Committee meeting and Council on 19th July 2023 as part of the update to the Constitution. The Terms of Reference have been updated to reflect the new internal audit standards and the draft terms are attached at Appendix C.

The Audit Committee had the following membership and attendance during 2024/25 (X denotes meeting attended):

Member	Jun 24	July 24	Sep 24	Nov 24	Jan 25	Mar 25
Cllr Marshall (Chair)	X	X	X		X	X
Cllr Baggaley (Vice Chair)	X	X	X	X	X	X
Cllr McKiernan	X	X		X	X	X
Cllr Blackham	X	X	X	X	X	
Cllr Elliott	X		X	X	X	
Ms Hutchinson (Independent Member)				X	X	X
Mr Olugbenga-Babalola (Independent Member)	X	X	X	X		

HIGHLIGHTS OF THE YEAR

There have been many benefits from the work of the committee. The main outcomes and improvements include:

- An unqualified External Audit opinion on the Council's Statement of Accounts, confirming their accuracy and completeness
- Value for money opinion – overall a positive report. Two key recommendations were raised relating to housing compliance and operational building assets.
- An Annual Governance Statement that reflected the developments within the council
- A positive opinion from the Head of Internal Audit's Annual Report
- Received information from services regarding the positive steps taken following receipt of audit reports with partial/no assurance opinions
- A risk management process that is embedded within the council

SUMMARY OF WORK UNDERTAKEN IN 2024/25

A summary of the reports presented to the Audit Committee is attached at Appendix A and are summarised below.

External Audit – Grant Thornton

- Received and considered the audit plan to review the financial statements.

- Received and considered the detailed results of the external auditor's work in relation to the audit of the 2023/24 financial statements of the Council. The Committee was pleased to note that the auditors had given an unqualified audit opinion.
- Received and considered the annual report detailing the Value For Money opinion for 2023/24. A small number of improvement recommendations and two key recommendations were raised relating to housing compliance and operational building assets.

Internal Audit

- Continued to oversee the internal audit arrangements for the Council.
- Received and approved the Internal Audit Annual Report for 2023/24. This included the Annual Audit Opinion on the adequacy and effectiveness of the framework of control, risk management and governance within the Council. The Committee was pleased to receive a positive opinion.
- Received and approved the Internal Audit Plan for 2025/26. The plan ensures that internal audit resources are prioritised towards those systems and areas which are considered to be most at risk or which contribute most to the achievement of the Council's corporate objectives. It is designed to enable the Head of Internal Audit to give the opinion at the end of the year, but is flexible to ensure it remains relevant throughout the year.
- Monitored the delivery of the Internal Audit Plan for 2024/25 through regular update reports presented by the Head of Internal Audit. Reviewed variations to the audit plan which were considered necessary to reflect new or changed Council priorities and/or risks.
- Monitored the progress made by management during the period to address identified control weaknesses in both the recommendation tracking information received and by attendance of lead officers responsible to implementing action in respect of partial or no assurance internal audit reports.
- Monitored the performance of the Internal Audit team through the regular update reports which included data on achievement of KPI's and feedback from stakeholders.
- Received and considered the implementation of the Quality Assurance and Improvement Plan for 2024 and the results of the self-assessment against Public Sector Internal Audit Standards and initial self-assessment against the Global Internal Audit Standards (UK Public Sector). This led to an updated plan for 2025.

Anti-Fraud and Corruption and Anti Money Laundering

- Received and approved updates to the Anti-Fraud and Corruption Strategy and considered the updated Anti-Fraud and Corruption Policy.
- Received a self-assessment against Fighting Fraud and Corruption Locally Checklist.
- Received information on Internal Audit investigations that had concluded during the year.
- Received and considered the updates to the Anti Money Laundering Policy.

Risk Management

- Continued to oversee the Council's risk management arrangements and received a summary of risk management activity during 2023/24.
- Reviewed the progress made by the Council to identify and address corporate risks. This included consideration of the Strategic Risk Register twice during the year.
- Assessed the adequacy and effectiveness of each Directorate's risk management arrangements through consideration of the risks and mitigating actions identified in their Risk Registers. Presentations were received from Strategic Directors or their representatives on their approach to risk management.

Corporate Governance

- Considered changes to the refreshed Code of Corporate Governance prior to approval. The Code reflects the core principles and requirements of the CIPFA/SOLACE 'Delivering Good Governance in Local Government Framework'.
- Considered the draft and final Annual Governance Statement for 2023/24 on behalf of the Council, showing how the Council complied with the Code of Corporate Governance and highlighting areas of continued progress.
- Received and considered at each meeting the Audit Committee forward plan for the year ahead, ensuring that all relevant areas are covered during the year.
- The Chair and Vice Chair of the Audit Committee and members of staff who regularly attend the Audit Committee completed a self-assessment against CIPFA Guidance for Local Authority Audit Committees. This will be used to inform an ongoing training programme for members. Please see further information below.

Finance

- Considered the unaudited draft Statement of Accounts for 2023/24.
- Considered and approved the Statement of Accounts for 2023/24 on behalf of the Council.
- Received and considered a report on the final accounts closedown and accounting policies updates for 2024/25.
- Continued to review the Council's Treasury Management arrangements. This included reviewing the Annual Treasury Management Report for 2023/24 which covered the actual Prudential Indicators, and the Mid-Year Monitoring Report and quarterly update reports.
- Received a report on the Dedicated School Grant/Safety Value funding, noting the additional funding received through the Department for Education's Safety Valve Programme.

Other

- Received and considered two update reports on progress made to implement recommendations arising from external audits, inspections and reviews.
- Received and considered a report on the Council's use of surveillance and acquisition of communication data powers under the Regulation of Investigatory Powers Act 2000 (RIPA). There had been no usage of these powers by the Council during 2023/24.
- Received an annual report on Information Governance, including compliance with GDPR and the Data Protection Act 2018.
- Received a report on procurement, including information surrounding the councils work to prepare for the implementation of the Procurement Act 2023.
- Received updates on the actions taken by services following the issue of partial/no assurance opinion internal audits.

SELF ASSESSMENT EVALUATION AND TRAINING AND DEVELOPMENT

A self-assessment was carried out against checklists from the Chartered Institute of Public Finance and Accountancy (CIPFA) guidance "Audit Committees / Practical Guidance for Local Authorities and Police 2022 Edition." The self-assessment provides a high level review of best practice that incorporates the key principles set out in Cipfa's Position Statement and Guidance.

Where an audit committee has a high degree of performance against good practice principles, it is an indicator that the committee is soundly based and has in place a knowledgeable membership. These are the essential factors in developing an effective audit committee. The self-assessment which is undertaken on an annual basis, is used to support the planning of the Audit Committee Work Programme and Training and Development Plan.

The assessment identified the committee was operating in accordance with best practice in the majority of areas.

The action required following the self assessment undertaken last year, was for Audit Committee members to undertake an evaluation of their knowledge, skills and training needs. This has now been completed. No gaps have been identified in the training plan, however it has been confirmed that committee members value the training sessions that are delivered, and in the training plan for 2025-26 these have once again been timed to coincide with the relevant agenda item/committee meeting.

The two independent members received induction training covering the main role and areas of responsibility of the Committee and were invited to training sessions as set out in the workplan. Separate feedback meetings have been arranged to obtain their views on the training and development received to date and to identify any additional requirements.

The proposed training and development plan is attached at Appendix B for discussion and comment.

Appendix A

AUDIT COMMITTEE ACTIVITY – 2024/25	June 2024	July 2024	Sept 2024	Nov 2024	Jan 2025	Mar 2025
Statutory accounts and AGS						
Statement of accounts	Draft		Update	Approval		
Annual Governance Statement	Draft		Update	Approval		
Annual operational and specialist assurance reports						
Annual Procurement Update Report						
Risk Management Annual Report						
Strategic Risk Register						
Treasury Management Quarterly updates, Outturn and Strategy		Outturn	Q1 Indicators	Mid year (Q1 & Q2) Indicators		Q3 Indicators & Strategy
Information Governance Annual Assurance Report						
Dedicated School Grant – Safety Value funding						
Review of surveillance and use of Regulation of Investigatory Powers Act						
Internal Audit & Counter Fraud						
Internal Audit Progress Report						
Internal Audit Plan						
Internal Audit Annual Report and Opinion						
Internal Audit Charter, Quality Assurance and Improvement Programme and annual self assessment against the standards						

Appendix A

AUDIT COMMITTEE ACTIVITY – 2024/25	June 2024	July 2024	Sept 2024	Nov 2024	Jan 2025	Mar 2025
Internal Audit External Quality Assessment Options Appraisal						
Anti Fraud and Corruption Policy and Strategy Review and Update						
Anti Money Laundering Policy Review and Update						
External Audit						
External Audit ISA 260 Report						
External Audit Annual Report (Value For Money)						
External Audit Plan						
External audit progress update						
External Audit Quality assurance arrangements and MRP						
Additional reports received						
Closure of accounts and timetable						
Chief Executive Presentation						
Code of Corporate Governance						
External inspections, reviews and audits update						
Audit Committee Annual Report						
PSTN Risk Update						
Audit update - Trading Standards						

Appendix A

AUDIT COMMITTEE ACTIVITY – 2024/25	June 2024	July 2024	Sept 2024	Nov 2024	Jan 2025	Mar 2025
Audit update - Procurement Governance						
Audit update - Health and Safety in Council Homes						
Audit update - Asset management estimates and capital programme						
Hand Arm Vibration HSE update						
Directorate Risk Registers	ACHPH		ACE	RE	FCS	CYPS
Forward Plan						

Key

ACHPH – Adult Care, Housing and Public Health

ACE – Assistant Chief Executive

RE – Regeneration and Environment

FCS – Finance and Customer Services

CYPS – Children and Young People's Services

Proposed Audit Committee Member Training and Development Plan 2025-26

Subject Area	Key areas of coverage	Month	Lead officer
Statement of Accounts	<ul style="list-style-type: none"> Understanding of the financial statements and process leading up to Audit Committee approval following external audit 	June Complete	Natalia Govorukhina, Sarah Sweeney
Governance	<ul style="list-style-type: none"> Knowledge of the seven principles of the CIPFA/Solace Framework 2016 Knowledge of the requirements of the Annual Governance Statement How the principles of governance are implemented locally as set out in the local code of governance 3 lines of defence 	June Complete	Simon Dennis
Audits, Inspections and Reviews	<ul style="list-style-type: none"> Brief overview of the process for tracking external inspections The reasons why the AC tracks such inspections. 	July	Simon Dennis
Risk Management	<ul style="list-style-type: none"> Principles of Risk Management Risk Management Policy and Strategy Role of members of the Audit Committee with regards to risk 	July	Simon Dennis
Internal Audit & Counter fraud and corruption	<ul style="list-style-type: none"> Internal audit standards Quality Assurance and Improvement Plan Charter/Terms of Reference AFC Policy and Strategy and IA role 	September	Louise Ivens

Appendix B

Treasury Management	<ul style="list-style-type: none"> • Regulatory requirements • Treasury risks • Treasury management strategy • Council's policies and procedures regarding treasury management • MRP 	November	Rob Mahon, Natalia Govorukhina, Tom Soulby Link external consultants
External Audit	<ul style="list-style-type: none"> • Audit plan • Opinion reports (Accounts, VFM) • Arrangements for the appointment of auditors and quality monitoring undertaken 	TBC	This will organised separately by Grant Thornton and will be run in conjunction with other local authorities

TERMS OF REFERENCE ~~2023/24~~2025/26

Committee Size

To be comprised of:-

- Five Councillors, none of which are members of the Cabinet.
- Two people who are not councillors or officers of the Council (independent members).

Statement of purpose

- 1 The Committee's purpose is to provide an independent and high-level focus on the adequacy of governance, risk and control arrangements. Its role in ensuring there is sufficient assurance over governance, risk and control gives greater confidence to the Council that those arrangements are effective.
- 2 The Committee has oversight of both internal and external audit, together with the financial and governance reports, helping to ensure there are adequate arrangements in place for both internal challenge and public accountability.

Governance, risk and control

- 3 To review the Council's corporate governance arrangements against the Good Governance Framework, including the ethical framework and consider RMBC's Code of Governance.
- 4 To monitor the effective development and operation of risk management in the Council
- 5 To monitor progress in addressing risk-related issues reported to the Committee.
- 6 To review risk registers and consider their adequacy and effectiveness in capturing and assessing risks and completing mitigating actions.
- 7 To consider reports on the effectiveness of internal controls and monitor the implementation of agreed actions.
- 8 To consider reports on the effectiveness of financial management arrangements, including compliance with CIPFA's Financial Management Code.
- 9 To consider the Council's arrangements to secure value for money and review assurances and assessments on the effectiveness of these arrangements.
- 10 To review the assessment of fraud risks and potential harm to the Council from fraud and corruption.
- 11 To monitor the Counter-Fraud Strategy, actions and resources.
- 12 To review the governance and assurance arrangements for significant partnerships or collaborations.
- 13 To deal with any matters referred to the Committee by the Statutory Officers.

Governance Reporting

- 14 To review the Annual Governance Statement (AGS) prior to approval and consider whether it properly reflects the risk environment and supporting assurances, taking into account Internal Audit's opinion on the overall adequacy and effectiveness of the Council's Framework of Governance, risk management and control.
- 15 To consider whether the annual evaluation for the AGS fairly concludes that governance arrangements are fit for purpose, supporting the achievement of the Authority's objectives.
- 16 To approve the final AGS for publication.

Financial Reporting

- 17 To monitor the arrangements and preparations for financial reporting to ensure that statutory requirements and professional standards can be met.
- 18 To review the draft annual Statement of Accounts following approval by the s151 Officer. Specifically, to consider whether appropriate accounting policies have been followed.
- 19 To approve the final audited annual Statement of Accounts for publication. Specifically, to consider whether there are concerns arising from the financial statements or from the audit that need to be brought to the attention of the council.
- 20 To consider the external auditor's report to those charged with governance on issues arising from the audit of the accounts.

Arrangements for Audit and Assurance

- 21 To consider the Council's framework of assurance and ensure that it adequately addresses the risks and priorities of the Council.
- 22 To consider reports on progress against actions from external inspections and audits.

External audit

- 23 To support the independence of external audit through consideration of the external auditor's annual assessment of its independence and review of any issues raised by Public Sector Audit Appointments (PSAA).
- 24 To approve the external auditor's annual plan.
- 25 To approve any revisions to the external auditor's plan.
- 26 To consider the external auditor's annual letter, relevant reports and the report to those charged with governance.
- 27 To consider specific reports as agreed with the external auditor.
- 28 To comment on the scope and depth of external audit work and to ensure it gives value for money.
- 29 To consider additional commissions of work from external audit.

- 30 To advise and recommend on the effectiveness of relationships between external and internal audit and other inspection agencies or relevant bodies
- 31 To provide free and unfettered access to the Audit Committee Chair for the auditors, including the opportunity for a private meeting with the Committee.

Internal Audit

- 32 To approve the Internal Audit Charter.
- 33 To approve the risk-based Internal Audit plan, including Internal Audit's resource requirements, the approach to using other sources of assurance and any work required to place reliance upon those other sources.
- 34 To approve significant interim changes to the risk-based Internal Audit plan and resource requirements.
- 35 To make appropriate enquiries of both management and the Head of Internal Audit to determine if there are any inappropriate scope or resource limitations.
- 36 To consider any impairments to independence or objectivity arising from additional roles or responsibilities outside of internal auditing and to approve and periodically review safeguards to limit such impairments.
- 37 To approve the internal or external assessments of Internal Audit against ~~Public Sector Internal Audit Standards~~ Global Internal Audit Standards (UK Public Sector).
- 38 To consider reports from the Head of Internal Audit on Internal Audit's performance during the year. These will include:-
 - updates on the work of Internal Audit including progress against the plan; key findings and issues of concern; action in hand as a result of Internal Audit work; and performance indicators.
 - regular reports on the results of Quality Assurance and Improvement Programme.
 - reports on instances where the Internal Audit function does not conform to the ~~PSIAS and LGAN~~ Global Internal Audit Standards (UK Public Sector), considering whether the non-conformance is significant enough that it must be included in the AGS
- 39 To approve the Head of Internal Audit's annual report including:-
 - The statement of the level of conformance with the ~~PSIAS and LGAN~~ Global Internal Audit Standards (UK Public Sector) and the results of the QAIP that support the statement.
 - The opinion on the overall adequacy and effectiveness of the Council's framework of governance, risk management and control together with the summary of the work supporting the opinion.
- 40 To consider summaries of specific Internal Audit reports.
- 41 To receive reports outlining the action taken where the Head of Internal Audit has concluded that management has accepted a level of risk that may be unacceptable to the authority or there are concerns about progress with the implementation of agreed actions.
- 42 To contribute to the QAIP and in particular, to the External Quality Assessment of Internal Audit that takes place at least once every five years.

- 43 To provide free and unfettered access to the Audit Committee Chair for the Head of Internal Audit, including the opportunity for him/her to meet privately with the committee.

Treasury Management

- 44 To review Treasury Management Policy, Strategy and procedures and to be satisfied that controls are satisfactory
- 45 To receive annual reports on Treasury Management, specifically the outturn report and the mid-year report
- 46 To review the treasury risk profile and adequacy of treasury risk management processes
- 47 To review assurances on Treasury Management, for example an Internal Audit report, external audit report or other review.

Accountability arrangements

- 48 To report to those charged with governance on the Committee's findings, conclusions and recommendations concerning the adequacy and effectiveness of their governance, risk management and internal control frameworks, financial reporting arrangements, and internal and external audit functions.
- 49 To report to full council on a regular basis on the Committee's performance in relation to the terms of reference and the effectiveness of the Committee in meeting its purpose.
- 50 To submit a report on the work of the Committee to the Council on an annual basis, including a conclusion on compliance with the CIPFA Position Statement on Audit Committees.

This page is intentionally left blank

Public Report
Audit Committee

Committee Name and Date of Committee Meeting

Audit Committee – 29 July 2025

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)

Louise Ivens, Head of Internal Audit

Tel: 01709 823282 Email: louise.iven@rotherham.gov.uk

Ward(s) Affected

Borough-Wide

Report 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.

Recommendations

That Audit Committee 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 that 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 Advice and Implications

- 6.1 There are no direct financial or procurement implications 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 and Human Rights implications arising from this report.

11. Implications for CO₂ Emissions and Climate Change

- 11.1 There are no direct CO₂ and Climate Change implications arising from the report.

12. Implications for Partners

- 12.1 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.

13. Risks and Mitigation

- 13.1 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.

Accountable Officer(s)

Louise Ivens, Head of Internal Audit

Report Author: Louise Ivens, Head of Internal Audit.
Tel 01709 823282 E mail louise.iven@rotherham.gov.uk

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

Audit Committee Forward Work Plan

Meeting Date	Key Responsibility	Agenda Item	Author
September 2025	Treasury Management	Treasury Management Quarterly Update	Rob Mahon
	Financial Reporting	Update on Statement of Accounts	Rob Mahon
	Governance Risk and Control	Information Governance Annual Report	Paul Vessey
	Internal Audit / Governance Risk and Control	IA Progress Report and Draft Audit Strategy	Louise Ivens
	Governance Risk and Control	Risk Management Directorate Presentation - Assistant Chief Executive	Jo Brown
	Governance Risk and Control	Code of Corporate Governance	Simon Dennis
	Governance Risk and Control	Anti-Fraud and Corruption Policy and Strategy review and update	Louise Ivens
	Governance Risk and Control	Partial opinion audits progress report	Kevin Fisher John Holman Sam Barstow Polly Hamilton
	Audit Committee Accountability	Audit Committee Forward Work Plan	Louise Ivens

November 2025	Financial Reporting	Audited Final Statement of Accounts	Rob Mahon
	Governance Risk and Control	Audited Final AGS	Judith Badger
	External Audit	External Audit Findings (ISA 260)	Grant Thornton / Rob Mahon
	Treasury Management	Mid-Year Report on Treasury Management and quarterly update	Rob Mahon
	Governance Risk and Control	Risk Management Guide	Simon Dennis
	Governance Risk and Control	Risk Management Directorate Presentation - Regeneration and Environment	Andrew Bramidge
	Internal Audit / Governance Risk and Control	IA Progress Report	Louise Ivens
	Audit Committee Accountability	Audit Committee Forward Work Plan	Louise Ivens
January 2026	Governance Risk and Control	Chief Executive Presentation	John Edwards
	Financial Reporting	Final Accounts closedown and accounting policies	Rob Mahon
	Governance Risk and Control	External Audit and Inspection recommendations	Simon Dennis
	Governance Risk and Control	Annual Report/Value for Money Opinion	Grant Thornton

	Governance Risk and Control	Strategic Risk Register	Simon Dennis
	Governance, Risk and Control	Risk Management Directorate Presentation - Finance and Customer Services	Judith Badger
	Audit Committee Accountability	Audit Committee Forward Work Plan	Louise Ivens
March 2026	Treasury Management	Treasury Management Quarterly Update	Rob Mahon
	Governance Risk and Control	Procurement Annual Report	Karen Middlebrook
	Internal Audit / Governance Risk and Control	IA Progress Report	Louise Ivens
	Internal Audit	IA Annual Plan	Louise Ivens
	Internal Audit	Global Internal Audit Standards/ Internal Audit Quality Assurance and Improvement Plan and Audit Charter	Louise Ivens
	Governance Risk and Control	Risk Management Directorate Presentation - Children and Young People's Service	Nicola Curley
	Audit Committee Accountability	Audit Committee Forward Work Plan	Louise Ivens
June 2026	Financial Reporting	Draft Statement of Accounts	Rob Mahon

	Governance Risk and Control	Draft Annual Governance Statement	Judith Badger
	External Audit	External Audit Plan and Progress Update	Grant Thornton
	Treasury Management	Treasury Management Outturn and summary Prudential Indicators	Rob Mahon
	Internal Audit / Governance Risk and Control	IA Progress Report	Louise Ivens
	Internal Audit / Governance Risk and Control	Internal Audit Annual Report	Louise Ivens
	Governance Risk and Control	Risk Management Directorate Presentation - Adult Care Housing and Public Health	Ian Spicer
	Audit Committee Accountability	Audit Committee Forward Plan	Louise Ivens
July 2026	External Audit	External Audit Progress Report	Grant Thornton
	Governance Risk and Control	Dedicated Schools Grant	Joshua Amahwe
	Governance Risk and Control	Risk Management Annual Report and Strategic Risk Register	Simon Dennis
	Governance Risk and Control	External Audit and Inspection Recommendations	Simon Dennis
	Governance Risk and Control	Review of Surveillance and use of Regulation of Investigatory Powers	Bal Nahal

	Audit Committee Accountability	Audit Committee Annual Report	Louise Ivens
	Audit Committee Accountability	Audit Committee Forward Work Plan	Louise Ivens