

# COUNCIL Agenda

**Place**

Council Chamber, Town Hall, Wellington Street, Woolwich  
SE18 6PW

**Date**

Wednesday, 18 December 2019

**Time**

7:00 PM

This meeting is open to the press and public and they are entitled to take photographs, film or record the proceedings.

Members are hereby summoned to attend a Meeting of the Council for the business as set out in the agenda below.

**Agenda****1 Apologies for Absence****2 Minutes**

To agree the Minutes of the Council Meeting held on 30 October 2019

No motion or discussion may take place upon the Minutes except as to their accuracy, and any question on this point will be determined by a majority of the Members of the body attending who were present when the matter in question was decided. Once confirmed, with or without amendment, the person presiding will sign the Minutes.

**3 Mayor's Announcements**

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If you require further information about this meeting please contact the  
Corporate Governance Officer:  
Daniel Wilkinson  
Telephone: 020 8921 5102  
Email: [corporate-governance@royalgreenwich.gov.uk](mailto:corporate-governance@royalgreenwich.gov.uk)

**4 Declarations of Interest**

Members to declare any personal and financial interests in items on the agenda. Attention is drawn to the Council's Constitution; the Council's Code of Conduct and associated advice.

**5 Notice of Members wishing to exceed the 5 minute rule**

**6 Submission of Petitions**

Presentation to the Council of petitions for consideration

**7 Public Deputations on matters not otherwise on the agenda**

**8 Public Questions**

Up to half an hour will be allowed for questions by Members of the Public.

Questions will be taken in the order notices are received by the Chief Executive. Each question to have no more than one part. No member of the public shall ask more than 2 questions at a meeting.

**9 Questions from Members**

a. To receive written responses to questions submitted by Members in line with procedure Rule A1.38.

b. Up to 10 minutes will be allowed for Members' oral questions in line with procedure Rule A1.43.

**10 Matters for early debate**

Up to 3 items of business may be prioritised for consideration under this section. Each political party may select an item of business, from the list of items on the agenda, for early debate.

**11 Annual Audit Letter**

## **12 Changes to the Executive Functions Scheme of Delegation**

Date of Issue  
Tuesday, 10  
December  
2019

Debbie Warren  
Chief Executive

## Filming and Recording Meetings

This meeting will be filmed for live webcasting through the Council's web site at <https://royalgreenwich.public-i.tv/core/portal/home>

This meeting may be photographed (without the use of flash), filmed or audio recorded, except where the public is excluded because confidential or exempt items will be discussed. Any footage is likely to be publicly available.

By entering the room where the meeting is being held, you will be deemed to have consented to being photographed, filmed or audio recorded, and that will apply to any representation you make to the meeting. You will also be deemed to have consented to the possible public use of any images and sound recordings.

If you have any queries regarding the recording of meetings, please contact the Corporate Governance Manager on 020 8921 5134

## **Safety**

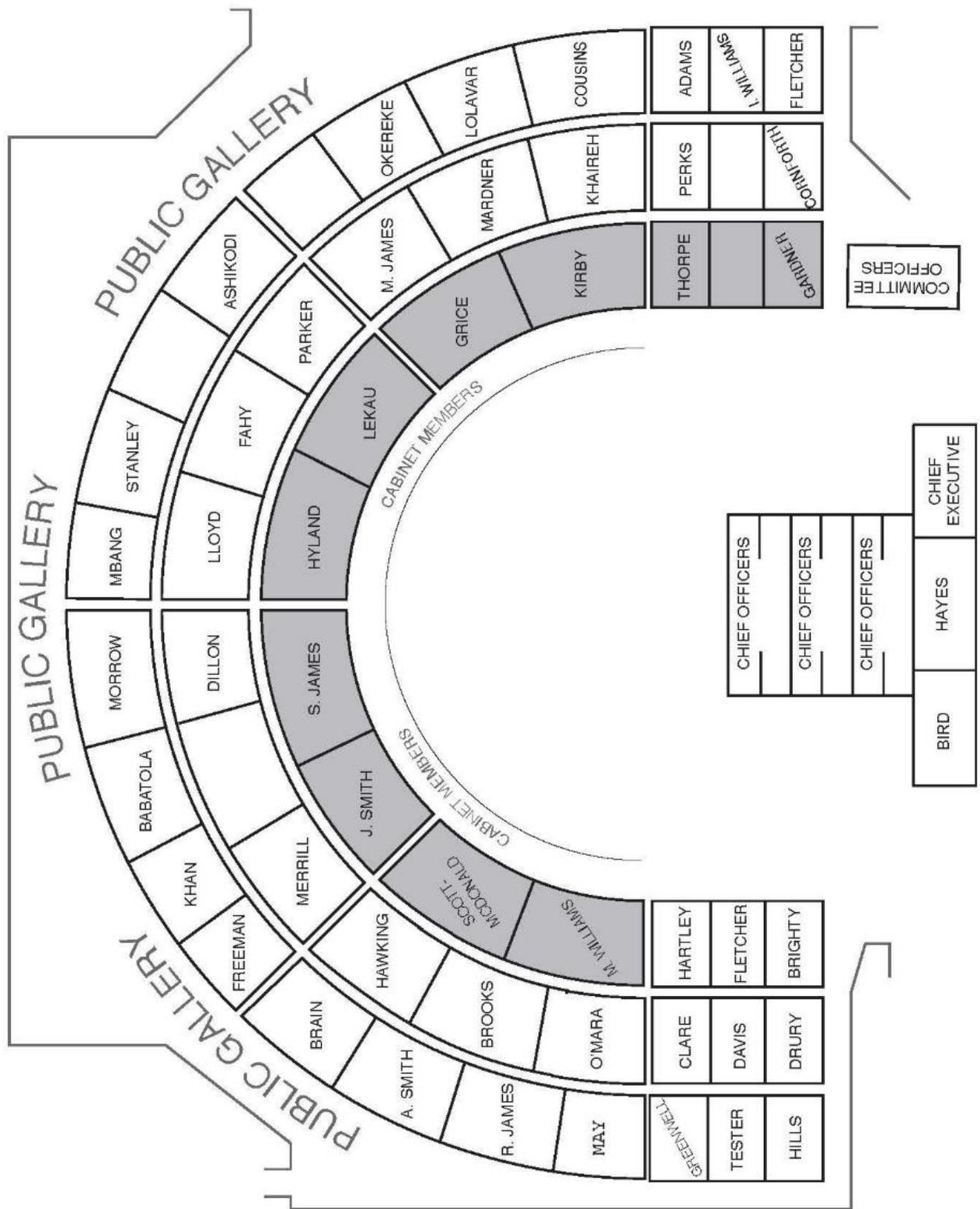
## **Fire and Emergency Procedures**

Users of the Committee Rooms and the Council Chamber are asked to note the following fire and emergency procedures:-

When you hear the continuous ringing of the fire alarm bells, please make your way out of the building in an orderly manner. The nearest exit from the Council Chamber and the Committee Rooms is through the main exit leading to Wellington Street (at the front of the building). Do not use the lift and do not stop to collect personal belongings. Once outside the Town Hall please make your way to the Assembly Point between Sainsbury's and The Vista via Market Street or Polytechnic Street



# SEATING PLAN OF COUNCIL CHAMBER



## **COUNCILLORS WITH SPECIAL RESPONSIBILITIES**

### **Cabinet Members and Portfolios**

Councillor Danny Thorpe	Leader, Community and Corporate Services,
Councillor David Gardner	Deputy Leader, Public Realm
Councillor Christine Grice	Finances and Resources
Councillor Denise Hyland	Economy, Skills and Apprenticeships
Councillor Sizwe James	Regeneration and Growth
Councillor Chris Kirby	Housing
Councillor Averil Lekau	Adult's Social Care and Health
Councillor Denise Scott-McDonald	Air Quality, Sustainability and Transport
Councillor Jackie Smith	Children's Services and Community Safety
Councillor Miranda Williams	Culture, Leisure and the Third Sector

### **Overview and Scrutiny**

Councillor Chris Lloyd	Chair of Overview and Scrutiny Committee
Councillor John Fahy	Vice-Chair of Overview and Scrutiny Committee, Chair of Corporate Finance and Performance Scrutiny Panel
Councillor Ivis Williams	Chair of Children and Young People Scrutiny Panel
Councillor Adel Khaireh	Chair of Community Safety and Environment Scrutiny Panel
Councillor Mark James	Chair of Healthier Communities and Adult Social Care Scrutiny Panel
Councillor Clive Mardner	Chair of Housing and Anti-Poverty Scrutiny Panel
Councillor Gary Parker	Chair of Regeneration, Transport and Culture Scrutiny Panel

### **Planning and Licensing**

Councillor Sarah Merrill	Chair of Planning
Councillor Jackie Smith	Chair of Licensing

### **Other Bodies**

Councillor Chris Lloyd	Chair of Audit and Risk Management Panel
Councillor Peter Brooks	Chair of the Pension Fund Investment and Administration Panel
Councillor Aidan Smith	Chair of Highways Committee

### **Leader of the Opposition**

Councillor Matt Hartley	Leader of the Conservative Group
Councillor Nigel Fletcher	Deputy Leader of the Conservative Group

### **Party Whips**

Councillor Angela Cornforth	Labour Party
Councillor Geoffrey Brighty	Conservative Party

# Council Public Information

## PLEASE TURN ALL MOBILE PHONES TO SILENT

### Meetings of the Council

Meetings of the Full Council, when scheduled, ordinarily take place on a Wednesday. Additional meetings are sometimes arranged. A list of meetings and their dates can be found on the Council's [website](#) or at the Town Hall, The Woolwich, Eltham and Greenwich Centres. Alternatively you can contact the Corporate Governance Officer (details on the front of the agenda).

### Outline of the Proceedings

Full Council is a meeting of all 51 Members of the Council ([elected Councillors](#)). The Mayor chairs the meeting (or the Deputy Mayor in his/her absence). The Deputy Mayor sits to the left of the Mayor and the Chief Executive to the right. The remaining Councillors sit in their Party Political groupings; a seating plan is included in this agenda. Council Officers (a representative from each directorate) sit on the benches in front of the Mayor. Officers attend to present reports if required, and/or answer any questions Councillors may have. They do not take part in making the decisions.

The Mayor oversees the meeting and controls the debate. All Councillors discuss the business on the agenda by addressing the Mayor; this helps to keep the debate in an orderly manner. The Mayor takes each item in turn and when he/she considers there has been sufficient debate, calls for a decision to be made or for the information to be noted. The Council may consider agenda items in a different order than they appear on the agenda.

Detailed information on the procedure to be followed when Council considers reports from Officers is set out later.

## **The Agenda**

The Agenda is made up of the items of business to be considered at the meeting. It includes reports that ask the Council to make decisions and reports of Committee meetings.

## **Declarations of interest**

Members of the Council are required to declare any interests that they might have in an item on the agenda. In some cases the Councillor who has declared an interest may not take part in consideration of the item concerned, and must leave the Chamber whilst it is considered. However, depending on the nature of the interest, a Councillor may in certain circumstances, having declared an interest, speak and vote on an item.

## **Petitions**

Members of the public may request any Member of the Council to present a petition at the meeting. The Councillor may read or briefly summarise the substance of the petition. There is no debate and the petition is referred to the appropriate Chief Officer to report back to the Council within two ordinary meetings. Only when the Council receives the report back may Members debate it and members of the Public ask to speak (see Provision for Other Public Involvement, below).

## **Deputations**

Members of the public can request to make deputations to the Council on any issue in which the Council has powers or duties.

A person wishing to lead a deputation at the Council meeting should notify the Corporate Governance Officer not later than one week (5 working days) prior to the meeting concerned, giving reasons for the request. If the request is refused by the Mayor a letter will be sent explaining why.

## **Public Questions**

Members of the Public may ask questions (up to a maximum of two per person, each question consisting of no more than one part). All questions must relate to issues in which the Council has powers or duties. The Chief Executive will identify the appropriate Cabinet Member to respond to each question. The Mayor may disallow any questions that he/she feels to be improper. If the request is refused a letter will be sent to the questioner explaining why.

Notice of questions should be sent by [email](#), or in writing to the Corporate Governance Section, Town Hall, Woolwich SE18 6PW. It should be with the Corporate Governance Section by no later than 12 noon, five working days before the Council meeting. The notice must contain the name and address of the sender.

### **Other Provision for Public Involvement**

Members of the Public may also request to speak at a Council meeting on an item that appears on the agenda (at the Mayor's discretion). If a member of the public wishes to do this they should notify the Corporate Governance Officer as soon as possible prior to the meeting.

### **Copies of Agenda and Minutes**

A number of copies of the Agenda, and the Minutes (which are the official record of the decisions made at previous meetings) are available for public use during the meeting.

Copies of the Agenda for the Council and its main Member-Level Bodies are available from the Town Hall, Wellington Street, Woolwich at least five days before the meeting; or on line via the Council's website at

<https://committees.royalgreenwich.gov.uk/Committees.aspx> .

The Council will make every effort to provide a translated, Braille, audio or large print copy of an agenda item(s) if you request this from the Corporate Governance Officer named below, but this will take some time to prepare and may not be available in advance of the meeting.

### **Background Papers**

Background Papers are listed at the end of each item. They are documents such as letters, memoranda, reports and previous items that the author has used to write the report. Members of the public can inspect and copy these documents by contacting the relevant report author listed at the bottom of each report.

### **Disabled Access, Interpreters/Signers**

Most meetings are held in the Town Hall, Woolwich, which has wheelchair access, good lighting and an induction loop system for the hard of hearing. Meetings held elsewhere are normally in wheelchair-accessible locations. Provided you give reasonable advance notice to the Corporate Governance Officer, the Council can usually arrange for an interpreter or signer to attend the meeting.

## **Video and Audio recording of meetings**

Filming of the meeting is permitted as is photography, without the use of flash. However this must be conducted in a polite manner which does not cause disruption to the meeting.

The meetings of the Council are also live streamed to the Council's [website](#) and whilst every effort has been made to ensure that members of the public will not be filmed, it is not possible to exclude all areas of the public gallery from the recorded images.

If you will be accompanied by children or you are a young person (16 and under) attending on your own, consent must be given by the parent or guardian to attend. If consent is not given the child/young person will not be permitted into the chamber as incidental filming of them may not be possible to prohibit.

Please note that the recordings will be retained in accordance with the Authority's Retention Guidelines.

By attending this meeting you are deemed to have given your consent to the potentiality of being filmed, recorded and for those images to be used by the Council's web site or for other relevant purposes by the Authority; e.g. training.

## **Your Views**

The Chief Executive is responsible for the arrangements and presentation of agendas, for meetings of the Council and its Member-Level Bodies. If you have any comments, complaints or questions about the meeting please contact:-

Daniel Wilkinson                      Corporate Governance Officer  
Tel No:                                      020 8921 5102  
Email:                                        [daniel.wilkinson@royalgreenwich.gov.uk](mailto:daniel.wilkinson@royalgreenwich.gov.uk)

Gurdeep Sehmi                         Corporate Governance Manager  
Tel No:                                      020 8921 5134  
Email:                                        [gurdeep.sehmi@royalgreenwich.gov.uk](mailto:gurdeep.sehmi@royalgreenwich.gov.uk)

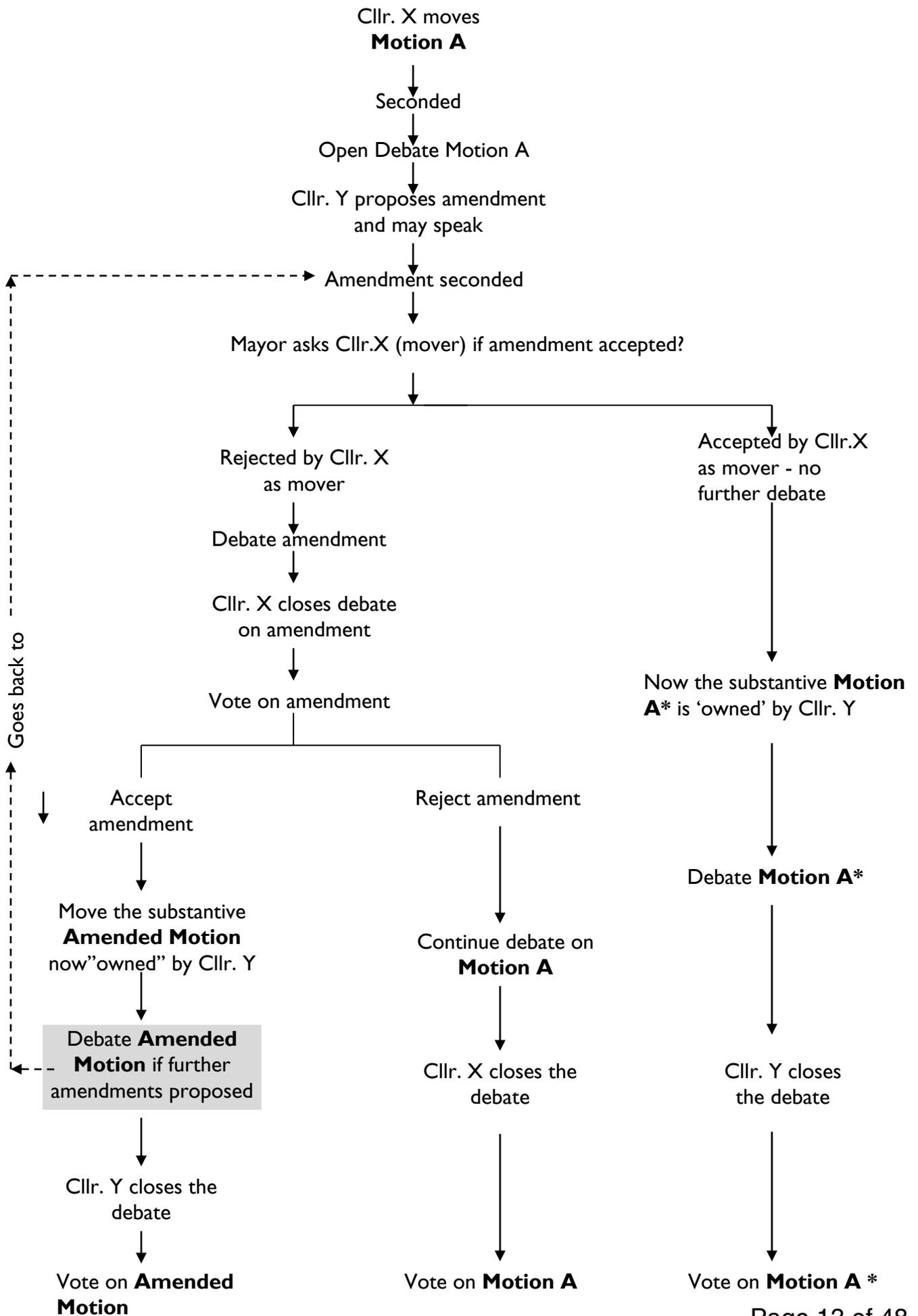
## **Procedure for Discussing Reports**

1. The Mayor will call the item number and page number of the report.
2. The Mayor will then take any written questions submitted by Members that relate to the report concerned.
3. Members of the public present at a meeting, who have asked to speak on the matter may be allowed to do so and if so, will be taken next.
4. The Mayor may invite the relevant Cabinet Member or another appropriate Councillor to move the decisions to be taken and to open the discussion of the report. Recommendations are usually contained within the report; these may be moved as printed, or with amendments, or different recommendations may be moved. In some cases the Mayor may move the recommendations in the report him/herself, a seconder is not required.
5. The Mayor will invite Members of the Council to indicate if they wish to speak on the report. Members may speak only once on each item except where permitted by Standing Order A1.72. Any amendments moved to the recommendations during the debate must be seconded.
6. At the end of a debate the Mayor will invite the Councillor who moved the original recommendations to respond to comments made in the debate before the Council is asked if it agrees the recommendations moved.

### **Notes:**

Variations to this procedure may arise when the Council is considering different types of reports.

Procedures for debate are set out in the Council's Standing Orders, including procedures to enable recommendations to be moved, or amendments to be made to recommendations on the agenda.





<b>COUNCIL</b>	
<b>TITLE</b> Declarations of Interests	<b>ITEM NO</b> 4
<b>CHIEF OFFICER</b> Chief Executive	

**1. Decisions Required**

Council is requested to:

- 1.1 Note the list of Councillors’ memberships (as Council appointed representatives) on outside bodies, joint committees and school governing bodies.
- 1.2 Request that Members orally declare any personal or financial interests, including those detailed, in specific items listed on the agenda as they relate to matters under discussion.

**2. Members’ Interests**

- 2.1 Appended to this report is a list of the outside bodies, joint committees and school governing bodies that each member of Council has been appointed to by the Council or the Leader. The list does not include bodies with which a Member is involved in a personal or private capacity.

**Personal interests**

- 2.2 A Member has a personal interest where any business is likely to affect:
  - (a) them, or
  - (b) a relevant person or a relevant body (where the Member is aware that they have the interest);

more than a majority of those in the ward you represent.

A **relevant person** is defined as the member’s spouse or civil partner, a person who they are living with as husband and wife or as civil partners, or a person with whom they have a close association.<sup>1</sup>

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<sup>1</sup> See the guidance in Annex 1 of the Code of Conduct

A **relevant body** is defined as (a) any organisation, school governing body or outside committee or trust which they have been appointed to by the Royal Borough or by the Leader, or (b) any other voluntary organisation, school governing body or commercial organisation where you are a management committee member, school governor, trustee or director.

2.3 Members must declare the existence and nature of any personal interest at the start of the meeting, or when the interest becomes apparent. Members must say which item their interest relates to.

2.4 A Member who has a personal interest may stay, speak and vote, except where the business:

(a) affects the financial position of the Member or any person or body described in paragraph 2.2 above, or

(b) relates to an interest that would be affected financially or relates to the determining to any approval, consent, licence, permission or registration in relation to the Member or any person or body described in paragraph 2.2 above

### **Financial Interests**

2.5 A Member has a financial interest where any business relates to or is likely to affect an interest set out in paragraph 18 of the Code of Conduct, and which is the Member's interest or the interest of a person described in paragraph 2.2(a) above.

2.6 Members must declare the existence and nature of any financial interest at the start of the meeting, or when the interest becomes apparent. Members must say which item their interest relates to.

2.7 A Member who has a financial interest must leave the meeting, but may attend to make representations, answer questions or give evidence relating to the business, provided that the public are also allowed to attend the meeting for the same purpose, and provided they leave the meeting immediately after doing so. The Member must not participate in the discussion nor the vote.

### **General**

2.8 The Code also requires Members to declare interests in relation to relevant bodies for six months after ceasing from being a member and take the appropriate action in relation to financial interests.

Background Papers

Agenda and Minutes of the Annual Meeting of the Council – 15 May 2019.

Report Author: Gurdeep Sehmi, Corporate Governance Manager

Tel: 020 8921 5134

Email: [gurdeep.sehmi@royalgreenwich.gov.uk](mailto:gurdeep.sehmi@royalgreenwich.gov.uk)

Reporting to: Veronica Johnson, Head of Corporate and Democratic Services

Tel: 020 8921 5004

Email: [veronica.johnson@royalgreenwich.gov.uk](mailto:veronica.johnson@royalgreenwich.gov.uk)



<b>Councillor</b>	<b>Organisation</b>	<b>Role</b>	<b>Governorship</b>
Adams	Greenwich Dance Agency	Member	
Ashikodi	-		
Babatola	London Councils' Pensions Collective Investment Vehicle	Deputy	Discovery Primary School
Babatola	Overview & Scrutiny Joint Health Committee	Deputy	
Bird	Greenwich Starting Blocks	Member	
Bird	Town Twinning Association Executive Committee	Member	
Brain	DG Cities Limited	Member	
Brain	Greenwich Services Solutions	Member	
Brighty	Blackheath Joint Working Party	Member	
Brooks	Greenwich Leisure Ltd	Member	Windrush Primary School
Brooks	London Councils' Pensions Collective Investment Vehicle	Member	
Brooks	Town Twinning Association Executive Committee	Member	
Brooks	Woolwich Creative District Trust	Member	
Clare	Town Twinning Association Executive Committee	Member	
Cornforth	Fostering Panel	Member	Bannockburn Primary School
Cornforth	Greenwich Leisure Limited	Deputy	
Cornforth	Bromley, Lewisham & Greenwich Mind	Member	
Cornforth	Reserves Forces & Cadets Association	Deputy	
Cornforth	Wiseman & Withers Exhibition Foundation	Member	
Cousins	Greenwich Pensioners' Forum	Member	
Cousins	Overview & Scrutiny Joint Health Committee	Deputy	
Cousins	LGA General Assembly	Member	
Davis	-		
Dillon	Greenwich Housing Rights	Member	Thorntree Primary School
Dillon	Greenwich Leisure Ltd - Libraries Board	Member	
Dillon	Greenwich Services Plus	Member	

Dillon	Greenwich Wildlife Advisory Group	Member	
Drury	Eltham United Charities	Member	
Fahy	Greenwich Co-operative Development Agency	Member	
Fahy	Greenwich Pensioners' Forum	Member	
Fahy	Learning Disability Partnership	Member	
Fahy	Overview & Scrutiny Joint Health Committee	Deputy	
Fletcher, L	Greenwich Blue Coat Foundation	Member	
Fletcher, N	Greenwich Theatre Board	Member	
Freeman	-		
Gardner	Eltham Crematorium Joint Committee	Member	Thorntree Primary School
Gardner	Edmund Godson Charity	Member	
Gardner	London Councils' Leaders' Committee	Deputy	
Gardner	London Local Partnership	Deputy	
Gardner	South East London Combined Heat & Power Co	Member	
Gardner	South East London Waste Disposal Group	Member	
Gardner	Walpole Estate Management Board	Member	
Gardner	Woolwich and Plumstead Relief in Sickness Fund	Member	
Greenwell	-		Haimo Primary School
Grice	Greenwich and Bexley Credit Union	Member	
Grice	Eltham Crematorium Joint Committee	Deputy	Halley Academy
Grice	London Councils' Grants Committee	Deputy	St Thomas More Primary School
Grice	London Councils' Greater London Employment Forum	Member	
Grice	London Councils' Leaders' Committee	Deputy	
Grice	Hervey Road Playing Field Advisory Governance Committee	Member	
Hartley	London City Airport Consultative Committee	Deputy	Ealdham Primary School
Hartley	Overview & Scrutiny Joint Health Committee	Deputy	
Hawking	Trinity Laban	Member	

Hayes	-		
Hills	Reserves Forces & Cadets Association	Member	Greenacres Primary School
Hyland	DG Cities Limited	Member	
Hyland	Eltham Crematorium Joint Committee	Deputy	
Hyland	Greenwich Enterprise Board	Member	
Hyland	South East Enterprise	Member	
Hyland	Woolwich Creative District Trust	Member	
James, M	Overview & Scrutiny Joint Health Committee	Member	
James, M	Middle Park Community Centre	Member	
James, R	-		
James, S	London Councils' Transport & Environment Committee	Deputy	
James, S	Eltham Crematorium Joint Committee	Deputy	
Khairah	Greenwich Leisure Ltd	Member	
Khairah	Town Twinning Association Executive Committee	Member	
Khan	-		
Kirby	Eltham Crematorium Joint Committee	Deputy	
Kirby	Shooters Hill Woodlands Working Party	Member	
Kirby	Woodlands Farm Trust	Member	
Lekau	Oxleas Foundation Trust	Member	
Lekau	Eltham Crematorium Joint Committee	Deputy	
Lekau	Environmental Protection UK	Member	
Lloyd	Overview & Scrutiny Joint Health Committee	Member	
Lolavar	Blackheath Joint Working Party	Member	
Lolavar	John Roan Foundation	Member	
Lolavar	Overview & Scrutiny Joint Health Committee	Deputy	
Mardner	-		Abbey Wood Nursery School
Mardner	-		St Pauls Academy

May	Middle Park Community Centre	Member	
Mbang	Greater London Forum for Older People	Member	
Mbang	LGA General Assembly	Member	
Mbang	New Charlton Community Centre	Member	
Mbang	Overview & Scrutiny Joint Health Committee	Deputy	
Mbang	Town Twinning Association Executive Committee	Deputy	
Mbang	Walpole Estate Management Board	Member	
Mbang	Woolwich and District YMCA	Member	
Merrill	Shooters Hill Woodlands Working Party	Member	
Morrow	-		
Okereke	LGA General Assembly	Member	
Okereke	Meridian Home Start Ltd	Observer	
O'Mara	Sir John Evelyn Charity	Member	
Parker	Royal Greenwich Heritage Trust	Member	
Perks	Charlton Triangle Homes	Member	Willow Dene School
Perks	Overview & Scrutiny Joint Health Committee	Deputy	
Scott-McDonald	Charlton Athletic Race Equality Partnership	Member	
Scott-McDonald	Destination Greenwich Tourism Management Company	Member	
Scott-McDonald	Eltham Crematorium Joint Committee	Deputy	
Scott-McDonald	Environmental Protection UK	Member	
Scott-McDonald	Greenwich Millennium Village Management Ltd	Member	
Scott-McDonald	Greenwich Peninsula Management Company	Member	
Scott-McDonald	London City Airport Consultative Committee	Member	
Scott-McDonald	London Councils' Transport & Environment Committee	Member	
Scott-McDonald	London Road Safety Council	Member	
Smith, A	Blackheath Joint Working Party	Member	
Smith, A	Environmental Protection UK	Member	

Smith, A	Greenwich Leisure Ltd - Libraries Board	Member	
Smith, A	Local Government Information Unit	Member	
Smith, A	Sir John Evelyn Charity	Member	
Smith, A	Twinkle Park Trust	Member	
Smith, J	Safer Greenwich Partnership	Member	
Smith, J	Greenwich Young People's Theatre	Member	
Smith, J	Eltham Crematorium Joint Committee	Deputy	
Stanley	Greenwich Theatre Board	Member	Kidbrooke Park Primary School
Stanley	Long Lane Football Club - Board	Member	
Tester	Overview & Scrutiny Joint Health Committee	Deputy	
Thorpe	Eltham Crematorium Joint Committee	Deputy	
Thorpe	LGA General Assembly	Member	
Thorpe	London Councils' Leaders' Committee	Member	
Thorpe	London Local Partnership	Member	
Thorpe	Shooters Hill Woodlands Working Party	Member	
Williams, I	Walpole Estate Management Board	Member	
Williams, M	Destination Greenwich Tourism Management Company	Member	
Williams, M	Eltham Crematorium Joint Committee	Member	
Williams, M	Greenwich & Docklands International Festival	Member	
Williams, M	Greenwich Leisure Ltd - Libraries Board	Member	
Williams, M	London Councils' Grants Committee	Member	
Williams, M	London Youth Games	Member	
Williams, M	Royal Greenwich Heritage Trust	Member	



<b>COUNCIL</b>	<b>DATE</b> 18.12.2019	<b>ITEM NO</b> 11
<b>TITLE</b> Annual Audit Letter	<b>WARD(S)</b> All	
<b>CHIEF OFFICER</b> Director of Finance	<b>CABINET MEMBER</b> Finance and Resources	
<b>DECISION CLASSIFICATION</b> Non exempt report & appendix	<b>IS THE FINAL DECISION ON THE RECOMMENDATIONS IN THIS REPORT TO BE MADE AT THIS MEETING?</b> Yes	

## 1 **Decision required**

- 1.1 To note the 2018/19 Annual Audit Letter.
- 1.2 To note that the Annual Audit Letter was considered by the Audit and Risk Management Panel on 24 October 2019.

## 2 **Purpose of the Report**

- 2.1 The purpose of preparing and issuing annual audit letters is to communicate to the audited body and key external stakeholders, including members of the public, the key issues arising from auditors' work, which auditors consider should be brought to the attention of the audited body.

## 3 **Report**

- 3.1 The National Audit Office's Code of Audit Practice requires external auditors to prepare an annual audit letter and issue it to each audited body – the Council's external auditor is Grant Thornton.
- 3.2 The 2018/19 annual audit letter is attached at Appendix A and summarises the key issues over the last financial year under the following headings:
  - Audit of the Accounts
  - Value for Money
  - Working with the Council.
- 3.3 The key areas were reported in detail earlier this year through the 2018/19 Audit Findings Report, whereby the auditor confirmed that the Council:

- had prepared timely accounts with no material errors
- has adequate plans for identifying risks and actions over the Medium Term Financial Strategy
- has proper arrangements in place with regards to securing Value for Money.

3.4 The external auditor has been invited to attend the meeting in order to present the letter and respond to Members questions.

<b>Issue</b>	<b>Implications</b>	<b>Sign-off</b>
<b>Legal</b>	The Terms of Reference of the Audit and Risk Management Panel require the Panel to provide an independent assurance of the risk management framework and the associated control environment. Noting and commenting upon the Annual Audit Letter before it is considered by Full Council is an important part of this assurance.	John Scarborough, Director of Legal Services, 03/12/19
<b>Finance</b>	There are no new financial implications arising from this report.	Sandra Huber Head of Accounting & Business Change (Stewardship & Accountability) 28/11/19
<b>Equalities</b>	The decisions recommended through this paper have a remote or low relevance to the substance of the Equality Act. There is no apparent equality impact on end users.	Sandra Huber Head of Accounting & Business Change (Stewardship & Accountability) 28/11/19

## 4 Appendices

4.1 The following documents are to be published with and form part of the report:

Appendix A: Annual Audit Letter

## 5 **Background Papers**

Local Audit and Accountability Act 2014  
Audit Findings Report - Council 17 July 2019

Report Author: Sandra Huber – Head of Accounting & Business Change  
(Stewardship & Accountability)

Tel No. 020 8921 6185

Email. [sandra.huber@royalgreenwich.gov.uk](mailto:sandra.huber@royalgreenwich.gov.uk)

Chief Officer: Damon Cook - Director of Finance

Tel No. 020 8921 6181

Email. [damon.cook@royalgreenwich.gov.uk](mailto:damon.cook@royalgreenwich.gov.uk)



# The Annual Audit Letter for Royal Borough of Greenwich

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Year ended 31<sup>st</sup> March 2019

September 2019



# Contents



Your key Grant Thornton  
team members are:

Paul Dossett

Engagement Lead

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Tosin Orekoya

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## Section

1. Executive Summary
2. Audit of the Financial Statements
3. Value for Money conclusion

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## Appendices

- A Reports issued and fees

# Executive Summary

## Purpose

Our Annual Audit Letter (Letter) summarises the key findings arising from the work that we have carried out at Royal Borough of Greenwich Council (the Council) for the year ended 31<sup>st</sup> March 2019.

This Letter is intended to provide a commentary on the results of our work to the Council and external stakeholders, and to highlight issues that we wish to draw to the attention of the public. In preparing this Letter, we have followed the National Audit Office (NAO)'s Code of Audit Practice and Auditor Guidance Note (AGN) 07 – 'Auditor Reporting'. We reported the detailed findings from our audit work to the Council's Audit Committee as those charged with governance in our Audit Findings Report on 16<sup>th</sup> July 2019.

## Our work

<b>Materiality</b>	We determined materiality for the audit of the Council's financial statements to be £19,000,000, which is approximately 2% of the Council's gross revenue expenditure.
<b>Financial Statements opinion</b>	We gave an unqualified opinion on the Council's financial statements on 24 <sup>th</sup> July 2019.
<b>Whole of Government Accounts (WGA)</b>	We will complete work on the Council's consolidation return following guidance issued by the NAO in August and September 2019.
<b>Use of statutory powers</b>	We did not identify any matters which required us to exercise our additional statutory powers.
<b>Value for Money arrangements</b>	We were satisfied that the Council put in place proper arrangements to ensure economy, efficiency and effectiveness in its use of resources. We reflected this in our audit report to the Council on 24 <sup>th</sup> July 2019.
<b>Certificate</b>	We are unable to certify that we have completed the audit of the financial statements of Royal Borough of Greenwich in accordance with the requirements of the Code of Audit Practice, this is due to an outstanding elector objection raised in 2017/18. The response to the objection, which has been prepared by the audit team, is currently with the council for comment.

## Respective responsibilities

We have carried out our audit in accordance with the NAO's Code of Audit Practice, which reflects the requirements of the Local Audit and Accountability Act 2014 (the Act). Our key responsibilities are to:

- give an opinion on the Council financial statements (section two)
- assess the Council's arrangements for securing economy, efficiency and effectiveness in its use of resources (the value for money conclusion) (section three).

In our audit of the Council financial statements, we comply with International Standards on Auditing (UK) (ISAs) and other guidance issued by the NAO.

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# Audit of the Financial Statements

## Our audit approach

### Materiality

In our audit of the Council's financial statements, we use the concept of materiality to determine the nature, timing and extent of our work, and in evaluating the results of our work. We define materiality as the size of the misstatement in the financial statements that would lead a reasonably knowledgeable person to change or influence their economic decisions.

We determined materiality for the audit of the Council's financial statements to be £19,000,000, which is circa 2% of the Council's gross revenue expenditure. We used this benchmark as, in our view, users of the Council's financial statements are most interested in where the Council has spent its revenue in the year.

We set a lower threshold of £950,000, above which we reported errors to the Audit Committee in our Audit Findings Report.

### The scope of our audit

Our audit involves obtaining sufficient evidence about the amounts and disclosures in the financial statements to give reasonable assurance that they are free from material misstatement, whether caused by fraud or error. This includes assessing whether:

- the accounting policies are appropriate, have been consistently applied and adequately disclosed;
- the significant accounting estimates made by management are reasonable; and
- the overall presentation of the financial statements gives a true and fair view.

We also read the remainder of the financial statements and the narrative report, annual governance statement and Annual Report published alongside the financial statements to check it is consistent with our understanding of the Council and with the financial statements included in the Annual Report on which we gave our opinion.

We carry out our audit in accordance with ISAs (UK) and the NAO Code of Audit Practice. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Our audit approach was based on a thorough understanding of the Council's business and is risk based.

We identified key risks and set out overleaf the work we performed in response to these risks and the results of this work.

# Audit of the Financial Statements

## Significant Audit Risks

These are the significant risks which had the greatest impact on our overall strategy and where we focused more of our work.

Risks identified in our audit plan	How we responded to the risk	Findings and conclusions
<p><b>Valuation of land and buildings</b>            The Council revalues its land and buildings according to the rolling 5 year programme. An annual estimate is used to ensure that Additionally, management will need to ensure the carrying value in the Authority's financial statements is not materially different from the current value or the fair value (for surplus assets) at the financial statements date, where a rolling programme is used.</p> <p>We therefore identified valuation of land and buildings, particularly revaluations and impairments, as a significant risk, which was one of the most significant assessed risks of material misstatement, and an area requiring special audit attention.</p>	<p>As part of our audit work we:</p> <ul style="list-style-type: none"> <li>• Reviewed management's processes and assumptions for the calculation of the estimate, the instructions issued to valuation experts and the scope of their work</li> <li>• Considered the competence, expertise and objectivity of any management experts used.</li> <li>• Discussed with the valuer the basis on which the valuation is carried out and challenge of the key assumptions.</li> <li>• Reviewed and challenged the information used by the valuer to ensure it is robust and consistent with our understanding.</li> <li>• Tested revaluations made during the year to ensure they are input correctly into the Council's asset register</li> <li>• Evaluated the assumptions made by management for those assets not revalued during the year and how management has satisfied themselves that these are not materially different to current value.</li> <li>• Reviewed the methodology and timing for revaluations of HRA properties, collating management assurances and ensuring the valuations are materially complete and up to date.</li> </ul>	<p>Our audit work did not identified any issues in respect of the valuation of property, plant and equipment.</p> <p>Due to increased reporting and auditing requirements stipulated by the Financial reporting council (FRC), an additional fee was incurred for this work. This is detailed in Appendix A.</p>

# Audit of the Financial Statements

## Significant Audit Risks - continued

These are the risks which had the greatest impact on our overall strategy and where we focused more of our work.

Risks identified in our audit plan	How we responded to the risk	Findings and conclusions
<p><b>Valuation of net pension liability</b> The pension fund net liability, as reflected in the Authority balance sheet as the net defined benefit liability, represents a significant estimate in the financial statements. The pension fund net liability is considered a significant estimate due to the size of the numbers involved and the sensitivity of the estimate to changes in key assumptions.</p> <p>We therefore identified valuation of the Authority's pension fund net liability as a significant risk, which was one of the most significant assessed risks of material misstatement, and a key audit matter.</p>	<p>As part of our audit work we:</p> <ul style="list-style-type: none"> <li>• Updated our understanding of the processes and controls put in place by management to ensure that the Authority's pension fund net liability is not materially misstated and evaluate the design of the associated controls (refer also to our detailed review of estimation process in key judgements and estimates section);</li> <li>• Evaluated the instructions issued by management to their management expert (an actuary) for this estimate and the scope of the actuary's work;</li> <li>• Assessed the competence, capabilities and objectivity of the actuary who carried out the Authority's pension fund valuation;</li> <li>• Assessed the accuracy and completeness of the information provided by the Authority to the actuary to estimate the liability;</li> <li>• Tested the consistency of the pension fund asset and liability and disclosures in the notes to the core financial statements with the actuarial report from the actuary; and</li> <li>• Undertaken procedures to confirm the reasonableness of the actuarial assumptions made by reviewing the report of the consulting actuary PwC (as auditor's expert) and performing any additional procedures suggested within the report. This has included:             <ul style="list-style-type: none"> <li>– Review of the scope of the actuary's work;</li> <li>– Review of the source data provided to the actuary to confirm its validity and completeness;</li> <li>– Performed checks on accounting policy disclosures in relation to IAS 19;</li> <li>– Reviewed the duration of liabilities of the Council to ensure assumptions used are appropriate to the asset and liability profile of the authority;</li> <li>– Reviewed if there are any departures from the actuary's recommended assumptions – none noted; and</li> <li>– Performed additional tests in relation to accuracy of contribution figures, benefits paid, and investment returns to gain assurance over roll-forward valuation.</li> </ul> </li> </ul>	<p>In the 'Significant findings – other issues' on page 8 we set out the potential impact of the McCloud judgement on the pension fund net liability.</p> <p>Due to increased reporting and auditing requirements stipulated by the Financial reporting council (FRC), an additional fee was incurred for this work. This is detailed in Appendix A</p>

# Audit of the Financial Statements

## Significant Audit Risks - continued

These are the risks which had the greatest impact on our overall strategy and where we focused more of our work.

Risks identified in our audit plan	How we responded to the risk	Findings and conclusions
<p><b>Management override of internal controls</b></p> <p>Under ISA (UK) 240 there is a non-rebuttable presumed risk that the risk of management over-ride of controls is present in all entities.</p> <p>We identified management override of controls as a risk requiring special audit consideration.</p>	<p>As part of our audit work we:</p> <ul style="list-style-type: none"> <li>gained an understanding of the accounting estimates, judgements applied and decisions made by management and considered their reasonableness;</li> <li>obtained a full listing of journal entries, identified and tested unusual journal entries for appropriateness; and</li> <li>evaluated the rationale for any changes in accounting policies or significant unusual transactions.</li> </ul>	<p>Our audit work did not identify any issues in respect of management override of controls. One recommendation is succession planning and back-up arrangements for the responsibility of frequent, routine or batch journal posting. Currently in practice only the Financial Systems Manager processes such transactions and thus has been heavily relied upon for the audit. We note other members of staff theoretically do have the capabilities to perform this task and thus this recommendation could easily be implemented.</p>
<p><b>Improper revenue recognition</b></p> <p>Under ISA 240 (UK) there is a presumed risk that revenue may be misstated due to the improper recognition of revenue.</p> <p>This presumption can be rebutted if the auditor concludes that there is no risk of material misstatement due to fraud relating to revenue recognition.</p>	<p>As part of our audit work we:</p> <p>Having considered the risk factors set out in ISA240 and the nature of the revenue streams at the Council, we have determined that the risk of fraud arising from revenue recognition can be rebutted, because:</p> <ul style="list-style-type: none"> <li>there is little incentive to manipulate revenue recognition</li> <li>opportunities to manipulate revenue recognition are very limited</li> <li>The culture and ethical frameworks of local authorities, including Royal Borough of Greenwich, mean that all forms of fraud are seen as unacceptable</li> </ul> <p>Therefore we do not consider this to be a significant risk for Royal Borough of Greenwich.</p>	<p>Our audit work did not identify any issues in respect of management override of controls.</p>

# Audit of the Financial Statements

## Significant findings – other issues

These are the risks which had the greatest impact on our overall strategy and where we focused more of our work.

Risks identified in our audit plan	How we responded to the risk	Findings and conclusions
<p><b>Potential impact of the McCloud judgement</b></p> <p>The Court of Appeal has ruled that there was age discrimination in the judges and firefighters pension schemes where transitional protections were given to scheme members.</p> <p>The Government applied to the Supreme Court for permission to appeal this ruling, but this permission to appeal was unsuccessful. The case will now be remitted back to employment tribunal for remedy.</p> <p>The legal ruling around age discrimination (McCloud - Court of Appeal) has implications not just for pension funds but also for other pension schemes where they have implemented transitional arrangements on changing benefits.</p> <p>This ruling was made after the statement of accounts had been produced by the finance team and submitted to us for auditing. This will not impact the council's outturn position.</p>	<p>Discussion is ongoing in the sector regarding the potential impact of the ruling on the financial statements of Local Government bodies.</p> <p>The Council has requested an estimate from its actuary of the potential impact of the McCloud ruling. The actuary's estimate was of a possible increase in pension liabilities of £12.6m, and an increase in service costs for the 2019/20 year of £1.2m.</p> <p>Management's view is that the impact of the ruling is not material for Greenwich Council, and will be considered for future years' actuarial valuations.</p>	<p>We reviewed the analysis performed by the actuary, and consider that the approach that has been taken to arrive at this estimate is reasonable.</p> <p>Although we are of the view that there is sufficient evidence to indicate that a liability is probable, we have satisfied ourselves that there is not a risk of material error as a result of this issue. We also acknowledge the significant uncertainties relating to the estimation of the impact on the Council's liability.</p> <p>Due to increased reporting and auditing requirements stipulated by the Financial reporting council (FRC), an additional fee was incurred for this work. This is detailed in Appendix A</p>

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# Audit of the Financial Statements

## **Audit opinion**

We gave an unqualified opinion on the Council's financial statements on 24<sup>th</sup> July 2019.

## **Preparation of the financial statements**

The Council presented us with draft financial statements in accordance with the national deadline, and provided a good set of working papers to support them. The finance team responded promptly and efficiently to our queries during the course of the audit.

## **Issues arising from the audit of the financial statements**

We reported the key issues from our audit to the Council's Audit Committee on 16<sup>th</sup> July 2019.

## **Annual Governance Statement and Narrative Report**

We are required to review the Council's Annual Governance Statement and Narrative Report. It published them on its website in line with the national deadlines.

Both documents were prepared in line with the CIPFA Code and relevant supporting guidance. We confirmed that both documents were consistent with the financial statements prepared by the Council and with our knowledge of the Council.

## **Pension fund accounts**

We gave an unqualified opinion on the pension fund accounts of Greenwich Pension Fund on 24<sup>th</sup> July 2019. We also reported the key issues from our audit of the pension fund accounts to the Council's Audit Committee on 16<sup>th</sup> July 2019 and the Pension and Investment committee on the 15<sup>th</sup> July.

There significant risks addressed where:

**Improper revenue recognition (presumed risk rebutted)**

**Management override of controls (presumed risk)**

**The valuation of Level 3 investments is incorrect**

No significant findings were made, apart from disclosure adjustments required for the McCloud judgement as previously noted in the council accounts.

## **Whole of Government Accounts (WGA)**

We will carry out work in August 2019 on the Council's Data Collection Tool in line with instructions provided by the NAO, and issue an assurance statement.

## **Other statutory powers**

We also have additional powers and duties under the Act, including powers to issue a public interest report, make written recommendations, apply to the Court for a declaration that an item of account is contrary to law, and to give electors the opportunity to raise questions about the Council's accounts and to raise objections received in relation to the accounts.

## **Certificate of closure of the audit**

We certified that we have completed the audit of the financial statements of Royal Borough of Greenwich in accordance with the requirements of the Code of Audit Practice on 24<sup>th</sup> July 2019.

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# Value for Money conclusion

## Background

We carried out our review in accordance with the NAO Code of Audit Practice, following the guidance issued by the NAO in November 2017 which specified the criterion for auditors to evaluate:

*In all significant respects, the audited body takes properly informed decisions and deploys resources to achieve planned and sustainable outcomes for taxpayers and local people.*

## Key findings

Our first step in carrying out our work was to perform a risk assessment and identify the risks where we concentrated our work.

The risks we identified and the work we performed are set out overleaf.

As part of our Audit Findings report agreed with the Council in July 2019, we agreed recommendations to address our findings.

## Overall Value for Money conclusion

We are satisfied that in all significant respects the Council put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ending 31<sup>st</sup> March 2019.

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# Value for Money conclusion

## Value for Money Risks

Risks identified in our audit plan	How we responded to the risk	Findings and conclusions
<p><b>Financial sustainability</b></p>	<ul style="list-style-type: none"> <li>• We have reviewed recent performance against the budget and considered the reasonableness of the assumptions upon which the MTFS is based.</li> <li>• As part of our review of the Medium term Financial Strategy (MTFS), we have reviewed your performance in your collection of Council Tax and business rates income.</li> </ul>	<p>On the basis of the work completed we have concluded that the risk that we identified in respect of your financial sustainability has been sufficiently mitigated and that you have proper arrangements.</p> <p>Overall, we were satisfied from our review that your 2019/20 budget and Medium Term Financial Strategy are based upon reasonable assumptions and sets out realistic savings targets that are within your means to deliver. However it is clear that you continue to face significant financial risk due to the demand pressures that you face and the uncertainty of future. Another key factor is the availability of usable reserves which is circa £330m ( including capital receipts ) at the end of 2018/19. It cannot be stressed enough how important it is to have a fall back position to address the challenges of the future. We have seen a number of Councils reach the financial precipice and members have a fiduciary duty to ensure the Council retains financial sustainability. We would strongly recommend that use of reserves remains limited in future years other than for specifically earmarked schemes.</p>

# A. Reports issued and fees

We confirm below our final reports issued and fees charged for the audit and provision of non-audit services.

## Reports issued

Report	Date issued
Audit Plan	19 <sup>th</sup> June 2019
Audit Findings Report	24 <sup>th</sup> July 2019
Annual Audit Letter	August 2019

## Fees

	Planned £	Actual fees £	2017/18 fees £
Statutory audit	149,820	163,620	194,571
No grant fees yet agreed, see page 14 for indicative fee	TBC	TBC	3,800
<b>Total fees</b>	<b>TBC</b>	<b>TBC</b>	

## Audit fee variation

As outlined in our audit plan, the 2018-19 scale fee published by PSAA of £149,820 assumes that the scope of the audit does not significantly change.

There are a number of areas where the scope of the audit has changed, which has led to additional work. These are set out in the following slide.

## A. Reports issued and fees

We confirm below our final reports issued and fees charged for the audit and provision of non-audit services.

Area – Standards and regulatory driven	Reason	Fee proposed
<b>Assessing the impact of the McCloud ruling</b>	The Government's transitional arrangements for pensions were ruled discriminatory by the Court of Appeal last December. The Supreme Court refused the Government's application for permission to appeal this ruling. As part of our audit we have reviewed the revised actuarial assessment of the impact on the financial statements along with any audit reporting requirements.	£2,400
<b>Pensions – IAS 19</b>	The Financial Reporting Council has highlighted that the quality of work by audit firms in respect of IAS 19 needs to improve across local government audits. Accordingly, we have increased the level of scope and coverage in respect of IAS 19 this year to reflect this.	£1,600
<b>PPE Valuation – work of experts</b>	As above, the Financial Reporting Council has highlighted that auditors need to improve the quality of work on PPE valuations across the sector. We have increased the volume and scope of our audit work to reflect this.	£2,400
<b>Financial Instruments – application of IFRS9 and appropriate valuation of financial instruments</b>	IFRS9 was introduced in 2018-19 and as such the financial instrument disclosures we required to change. This led to the restatement of LOBO and PWLB loans held by the council during the audit as errors had been identified and quantified as material upon testing.	£2,400
<b>Total</b>		<b>£8,800</b>

Area – Management decision driven	Reason	Fee proposed
<b>Welfare Benefit Expenditure</b>	As reported in the audit plan the council appointed KPMG as the auditor for the Housing Benefit Certification Claim where previously this work was completed by Grant Thornton. Given this, there was duplication of work rather than the cross efficiencies gained. The council spends circa £160mil on Housing Benefits per year, it has consistently carried a high error rate in the reperformance of case assessments as previously completed under the Housing Benefit Certification work. Given this large expenditure, and propensity for error, we considered this a risk to the audit. We therefore were required to complete additional work which was not included in the scale fee and had in the past been captured in the Housing Benefit certification fee. Therefore an additional fee has been charged for this work.	£5,000
<b>Total</b>		<b>£5,000</b>

# A. Reports issued and fees continued

We confirm below our final reports issued and fees charged for the audit and provision of non-audit services.

## Fees for non-audit services

Service	Fees £
<b>Audit related services (all indicative, no fee yet agreed)</b>	
Certification of Housing capital receipts grant	£3,800
ESFA subcontracting grant	£5,000
Teachers' Pensions Grant	£4,200
<b>Non-Audit related services (fee agreed)</b>	
CFO Insights	£10,000

## Non- audit services

- For the purposes of our audit we have made enquiries of all Grant Thornton UK LLP teams providing services to the Council. The table above summarises all non-audit services which were identified.
- We have considered whether non-audit services might be perceived as a threat to our independence as the Council's auditor and have ensured that appropriate safeguards are put in place.

The above non-audit services are consistent with the Council's policy on the allotment of non-audit work to your auditor.

Our commitment to our local government clients

- Senior level investment
- Local presence enhancing our responsiveness, agility and flexibility.
- High quality audit delivery
- Collaborative working across the public sector
- Wider connections across the public sector economy, including with health and other local government bodies
- Investment in Health and Wellbeing, Social Value and the Vibrant Economy
- Sharing of best practice and our thought leadership.
- Invitations to training events locally and regionally – bespoke training for emerging issues
- Further investment in data analytics and informatics to keep our knowledge of the areas up to date and to assist in designing a fully tailored audit approach

## Our relationship with our clients— why are we best placed?

- We work closely with our clients to ensure that we understand their financial challenges, performance and future strategy.
- We deliver robust, pragmatic and timely financial statements and Value for Money audits
- We have an open, two way dialogue with clients that support improvements in arrangements and the audit process
- Feedback meetings tell us that our clients are pleased with the service we deliver. We are not complacent and will continue to improve further
- Our locally based, experienced teams have a commitment to both our clients and the wider public sector
- We are a Firm that specialises in Local Government, Health and Social Care, and Cross Sector working, with over 25 Key Audit Partners, the most public sector specialist Engagement Leads of any firm
- We have strong relationships with CIPFA, SOLCAE, the Society of Treasurers, the Association of Directors of Adult Social Care and others.

## New opportunities and challenges for your community

### The Local Government economy

Local authorities face unprecedented challenges including:

- Financial Sustainability – addressing funding gaps and balancing needs against resources
- Service Sustainability – Adult Social Care funding gaps and pressure on Education, Housing, Transport
- Transformation – new models of delivery, greater emphasis on partnerships, more focus on economic development
- Technology – cyber security and risk management

At a wider level, the political environment remains complex:

- The government continues its negotiation with the EU over Brexit, and future arrangements remain uncertain.
- We will consider your arrangements for managing and reporting your financial resources as part of our work in reaching our Value for Money conclusion.
- We will keep you informed of changes to the financial reporting requirements for 2018/19 through on-going discussions and invitations to our technical update workshops.

## Delivering real value through:

- Early advice on technical accounting issues, providing certainty of accounting treatments, future financial planning implications and resulting in draft statements that are 'right first time'
- Knowledge and expertise in all matters local government, including local objections and challenge, where we have an unrivalled depth of expertise.
- Early engagement on issues, especially on ADMs, housing delivery changes, Children services and Adult Social Care restructuring, partnership working with the NHS, inter authority agreements, governance and financial reporting
- Implementation of our recommendations have resulted in demonstrable improvements in your underlying arrangements, for example accounting for unique assets, financial management, reporting and governance, and tax implications for the Cornwall Council companies
- Robust but pragmatic challenge – seeking early liaison on issues, and having the difficult conversations early to ensure a 'no surprises' approach – always doing the right thing
- Providing regional training and networking opportunities for your teams on technical accounting issues and developments and changes to Annual Reporting requirements
- An efficient audit approach, providing tangible benefits, such as releasing finance staff earlier and prompt resolution of issues.

## Grant Thornton in Local Government

### Our client base and delivery



- We are the largest supplier of external audit services to local government
- We audit over 150 local government clients
- We signed 95% of our local government opinions in 2017/18 by 31 July
- In our latest independent client service review, we consistently score 9/10 or above. Clients value our strong interaction, our local knowledge and wealth of expertise.

### Our connections



- We are well connected to MHCLG, the NAO and key local government networks
- We work with CIPFA, Think Tanks and legal firms to develop workshops and good practice
- We have a strong presence across all parts of local government including blue light services
- We provide thought leadership, seminars and training to support our clients and to provide solutions

### Our people



- We have over 25 engagement leads accredited by ICAEW, and over 250 public sector specialists
- We provide technical and personal development training
- We employ over 80 Public Sector trainee accountants

### Our quality



- Our audit approach complies with the NAO's Code of Audit Practice, and International Standards on Auditing
- We are fully compliant with ethical standards
- Your audit team has passed all quality inspections including QAD and AQRT

### Our technical support



- We have specialist leads for Public Sector Audit quality and technical
- We provide national technical guidance on emerging auditing, financial reporting and ethical areas
- Specialist audit software is used to deliver maximum efficiencies



<b>COUNCIL</b>	<b>DATE</b> 18.12.2019	<b>ITEM NO</b> 12
<b>TITLE</b> Changes to the Executive Functions Scheme of Delegation	<b>WARDS</b> All	
<b>CHIEF OFFICER</b> Chief Executive	<b>CABINET MEMBER</b> Leader of the Council	
<b>DECISION CLASSIFICATION</b> Information report	<b>IS THE FINAL DECISION ON THE RECOMMENDATIONS IN THIS REPORT TO BE MADE AT THIS MEETING?</b> Yes	

1. **Decision Required**

Council is requested to;

- 1.1 Note the change made to the executive functions scheme of delegation.

2. **Summary**

- 2.1 Paragraph C1(e) of Part 4C of the Constitution provides that the Leader of the Council may vary or withdraw delegation of an executive function at any time, either generally or in relation to a specific decision, and may allocate the matter to himself or herself or to:

- The Cabinet or a committee of the Cabinet;
- A Cabinet member;
- An officer;
- Joint arrangements with one or more local authorities; or
- Another local authority.

- 2.2 A written record of any change made to the scheme of delegation will be provided to the next meeting of Council to be held after the change has been made.

3. **Changes to the Scheme of Delegation**

The following change has been made to the Executive Functions scheme of delegation:

3.1 The Leader agreed, by notice, to vary the scheme of delegation in Part 3 of the Constitution and withdraw the delegation to the Leader of the Council in respect of leases of land or property at below market rates for this specific decision only “Contract Award - Start Well Greenwich - Children and Young People’s Health and Wellbeing Services 2020” and authorised Cabinet to take the decision.

4. **Cross-Cutting Issues and Implications**

<b>Issue</b>	<b>Implications</b>	<b>Sign-off</b>
<b>Legal</b> including Human Rights Act	The Local Government Act 2000 makes provision for the discharge of functions by local authorities with executive arrangements.  The Constitutional position is set out in section 2 of the report.	John Scarborough, Director of Legal Services, 05/12/2019
<b>Finance</b> and other resources including procurement implications	There are no financial implications arising from this report.	Damon Cook, Director of Finance 04/12/2019
<b>Equalities</b>	The decisions recommended through this paper have a remote or low relevance to the substance of the Equality Act. There is no apparent equality impact on end users.	Gurdeep Sehmi, Corporate Governance Manager 03/12/2019

Background Papers

Written Notices of Amendment 21 October 2019

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