

**NEWCASTLE-UNDER-LYME BOROUGH COUNCIL**

**EXECUTIVE MANAGEMENT TEAM'S REPORT  
TO THE COUNCIL**

**21 February 2018**

**1. PUBLICATION OF A PAY POLICY STATEMENT FOR 2018/19**

**Submitted by:** Acting Chief Executive / Executive Director – Resources and Support Services

**Portfolio:** Corporate and Service Improvement, People and Partnerships

**Ward(s) affected:** Not applicable

**Purpose of the Report**

The Localism Act 2011 requires local authorities to prepare and publish a pay policy statement for each financial year. The statement should set out the authority's policies relating to the remuneration of its chief officers, the remuneration of its lowest paid employees and the relationship between the remuneration of its chief officers and the remuneration of its employees who are not chief officers.

**Recommendation**

**That the Pay Policy Statement attached at Appendix A to this report be approved and published on the council's website by 31 March 2018.**

**Reasons**

To ensure the council complies with the requirements of the Localism Act 2011 and in accordance with the guidance issued by the Department for Communities and Local Government 'Openness and Accountability in Local Pay'.

**1. Background**

- 1.1 The Government is committed to strengthening councillors' powers to vote on large salary packages for council officers and has recently taken steps to increase transparency about how taxpayers' money is used, including the pay and reward of public sector staff.
- 1.2 This commitment resulted in part of the Localism Act being designed to increase accountability, transparency and fairness in the setting of local pay. The Act came into force on 15 January 2012.

**2. Issues**

- 2.1 To promote accountability, the Act requires pay policy statements, and any amendments to them, to be considered by a meeting of full council. In addition, full council should be offered the opportunity to vote before large salary packages are offered in respect of new appointments where remuneration is £100,000 and over.
- 2.2 For the purposes of transparency, it is considered that when the full council is discussing the pay policy statement, such discussions should be open to the public. Approved pay policy

statements must be published on the authority's website and in any other manner that the authority thinks appropriate, as soon as is reasonably practicable after they are approved or amended.

- 2.3 With regard to fairness, the government recommends the publication of an organisation's pay multiple – the ratio between the highest paid employee and the median average earnings across the organisation – as a means of illustrating that relationship. Any policies on performance related pay must be included in the pay policy statement and authorities are encouraged to consider whether an element of the basic pay of senior staff should be subject to meeting pre-arranged objectives. The statement must also include the authority's policy on whether they permit individuals to receive salary and pension at the same time so that taxpayers can have the opportunity to question whether they are getting value for money from arrangements where it could appear that the authority is paying an individual twice for doing the same job.
- 2.4 The council's current approach to pay policy is set out at Appendix A.

### 3. **Options Considered**

- 3.1 A Pay Policy Statement could have been prepared based purely on the guidance received from the Department for Communities and Local Government 'Openness and Accountability in Local Pay'. However, in 2012 West Midlands Councils produced a Model Pay Policy Statement which drew together drafts from several authorities in the region with a view to a common approach being adopted. This format was adopted for the previous six years' Statements and has been adopted again for this year's Statement.

### 4. **Proposal**

- 4.1 It is proposed that the council approves the content of the Pay Policy Statement for 2018/19 based on the same format used for the last four years, as set out at Appendix A, with a view to this being published on the council's website by 31 March 2018. This will ensure that the appropriate information will continue to be made available to the public in accordance with the requirements of the Localism Act 2011.

### 5. **Reasons for the Preferred Solution**

- 5.1 The view of the West Midlands Employers is that there is value to continuing to adopt a common approach to the production of Pay Policy Statement, as far as this is practically and reasonably possible, as this will be beneficial for future benchmarking and monitoring purposes.

### 6. **Outcomes Linked to Sustainable Community Strategies and Council Priorities**

- 6.1 Future benchmarking and monitoring of pay policy and an annual review will ensure accountability, transparency and fairness in the setting of levels of pay that are appropriate to local circumstances and which deliver value for money for local taxpayers.

### 7. **Legal and Statutory Implications**

- 7.1 Preparation of a Pay Policy Statement for 2018/19 is a requirement under section 38(1) of the Localism Act 2011.
- 7.2 Under Section 40(1) of the Act, Authorities must have regard to the guidance issued by the Department for Communities and Local Government in preparing and approving pay policy statements.

7.3 Before it takes effect, the Pay Policy Statement must be approved by a resolution of the authority. This must be done no later than 31 March 2018.

7.4 Following approval, the statement must be published as soon as possible on the authority's website (and in any other manner the authority thinks fit).

7.5 An authority may amend its Pay Policy Statement and this also requires resolution.

## 8. **Equality Impact Assessment**

8.1 The Statement at Appendix A sets out council's current approach to pay policy. No changes are incorporated and so there is no potential for any adverse impact on particular groups of employees.

## 9. **Financial and Resource Implications**

9.1 The Statement at Appendix A sets out the council's current approach to pay policy. No changes are incorporated and so there are no additional revenue costs or resource implications.

## 10. **Major Risks**

Not applicable.

## 11. **Sustainability and Climate Change Implications**

Not applicable.

## 12. **Key Decision Information**

The report is a key decision as defined in the council's constitution. The item is included in the Forward Plan.

## 13. **Earlier Cabinet/Committee Resolutions**

Council – 19 May 2010 – Resn 12/11  
Establishment of the Chief Officer Appointment, Review and Appeals Committee.  
Council – 28 March 2012 – Item 7  
Approval of 2012/13 Pay Policy Statement  
Council – 27 February 2013 – Item 9  
Approval of 2013/14 Pay Policy Statement  
Council 26 February 2014 – Item 9  
Approval of 2014/15 Pay Policy Statement  
Council 25 February 2015 – Item 8  
Approval of 2015/16 Pay Policy Statement  
Council 24 February 2016 – Item 6  
Approval of 2016/17 Pay Policy Statement  
Council 22 February 2017 – Item  
Approval of 2017/18 Pay Policy Statement

## 14. **List of Appendices**

Appendix A – Pay Policy Statement 2018/19  
Appendix i – Salary Scales from 01.04.2017  
Appendix ii - Additions to Salary of Chief Officers

Appendix iii - Flexible Retirement for Members of the Local Government Pension Scheme

15. **Background Papers**

- Department of Communities and Local Government – Openness and Accountability in local pay: Draft guidance under Section 40 of the Localism Act.
- Local Government Association and Association of Local Authority Chief Executives – Localism Act: Pay Policy Statements Guidance for Local Authority Chief Executives.
- West Midlands Councils – Model Pay Policy Statement/Supplementary Notes and Guidance.

## Newcastle-under-Lyme Borough Council

### Pay Policy Statement – 2018/19

#### Introduction and Purpose

Under section 112 of the Local Government Act 1972, the council has the “power to appoint officers on such reasonable terms and conditions as authority thinks fit”. This Pay Policy Statement (the ‘statement’) sets out the council’s approach to pay policy in accordance with the requirements of Section 38 of the Localism Act 2011. The purpose of the statement is to provide transparency with regard to the council’s approach to setting the pay of its employees by identifying:

- The methods by which salaries of all employees are determined;
- The detail and level of remuneration of its most senior staff i.e. ‘chief officers’, as defined by the relevant legislation;
- The (Committee/Group/Panel or officer) responsible for ensuring the provisions set out in this statement are applied consistently throughout the council and recommending any amendments to the full council.

Once approved by the full council, this policy statement will come into immediate effect and will be subject to review on at least an annual basis in accordance with the relevant legislation prevailing at that time.

#### Legislative Framework

In determining the pay and remuneration of all of its employees, the council will comply with all relevant employment legislation. This includes the Equality Act 2010, Part Time Employment (Prevention of Less Favourable Treatment) Regulations 2000, The Agency Workers Regulations 2010 and where relevant, the Transfer of Undertakings (Protection of Earnings) Regulations. With regard to the Equal Pay requirements contained within the Equality Act, the council ensures there is no pay discrimination within its pay structures and that all pay differentials can be objectively justified through the use of equality proofed Job Evaluation mechanisms which directly relate salaries to the requirements, demands and responsibilities of the role.

#### Pay Structure

Based on the application of the Job Evaluation process, the council uses the nationally negotiated pay spine (further details can be found at Appendix i) as the basis for its local grading structure. This determines the salaries of the large majority of the workforce, together with other nationally defined rates where relevant. The council remains committed to adherence with national pay bargaining in respect of the national pay spine and any annual cost of living increases negotiated in the pay spine.

The National Joint Council pay spine was last increased in April 2017 by 1% with an additional flat rate payment of between £500 and £225 between spinal columns 6 to 17 as part of a two year agreement following an increase in April 2016 of 1% and an additional flat rate payment of between £900 and £200 in line with spinal columns 6 to 16.

All other pay related allowances are the subject of either nationally or locally negotiated rates, having been determined from time to time in accordance with collective bargaining machinery and/or as determined by council Policy. In determining its grading structure and setting remuneration levels for all posts, the council takes account of the need to ensure value for money in respect of the use of public expenditure, balanced against the need to recruit and retain employees who are able to meet the requirements of providing high quality

services to the community, delivered effectively and efficiently and at times at which those services are required.

New appointments will normally be made at the minimum of the relevant grade, although this can be varied where necessary to secure the best candidate. From time to time it may be necessary to take account of the external pay market in order to attract and retain employees with particular experience, skills and capacity. Where necessary, the council will ensure the requirement for such is objectively justified by reference to clear and transparent evidence of relevant market comparators, using appropriate data sources available from within and outside the local government sector.

### **Senior Management Remuneration**

For the purposes of this statement, senior management means 'chief officers' and also 'deputy chief officers' as defined within S43 of the Localism Act. The Localism Act definition is based on the definition in the Local Government and Housing Act 1989 in which a Chief Officer is defined as a statutory chief officer (i.e. Head of the Paid Service, Section 151 Officer, Monitoring Officer) and any post reporting directly to the Head of the Paid Service (other than secretarial/support posts). Deputy Chief Officers are any posts (other than secretarial/support posts) reporting directly to any chief officer post.

The posts falling within the statutory definition are set out below, with details of their basic salary as at 1 April 2017;

#### **National Joint Council (JNC) Chief Officers**

- a) Chief Executive (Head of the Paid Service) (*statutory*)  
The current salary of the post is £101,740. This is a spot salary. There is no incremental point range.
  - b) Executive Directors – 3 posts as follows:
    - Executive Director – Resources and Support Services (Section 151 Officer) (*statutory*)
    - Executive Director – Operational Services (*non-statutory*)
    - Executive Director – Regeneration and Development (*non-statutory*)
- Head of Audit and Elections Band 2 (Monitoring Officer) (*statutory*)  
Head of Communications Band 2 (*non-statutory*)

The salaries of posts designated as Executive Directors fall within a range of 4 incremental points between £81,928 rising to a maximum of £ 87,395.

#### **Deputy Chief Officers**

- a) *Heads of Service Band 1 – 7 posts*
  - Head of Customer and ICT Services
  - Head of Leisure and Cultural Services
  - Head of Operations
  - Head of Planning and Development
  - Head of Recycling, Waste and Fleet Services
  - Head of Housing, Regeneration and Assets Services
  - Head of Environmental Health Services

The salaries of Band 1 posts fall within a range of 5 incremental points between £51,562 rising to a maximum of £57,303.

#### *Heads of Service Band 2 –3 posts*

Head of Finance

Head of Human Resources

Head of Revenues and Benefits (post currently vacant)

The salaries of Band 2 posts fall within a range of 5 incremental points between £47,417 rising to a maximum of £51,533.

- b) Grade 12 - 2 posts, salary within a range of 4 incremental posts between £37,306 rising to a maximum of £40,057.

Partnerships Manager

Principal Solicitor

- c) Grade 11 - 2 posts, salary within a range of 4 incremental points between £33,437 rising to a maximum of £36,379.

Business Improvement Manager

Communications Manager

The pay spine for JNC and NJC was last increased in April 2017 as part of a two year agreement, which also saw a 1% increase in April 2016. Prior to this the last increase in the national pay spine was January 2015.

#### **Recruitment of Chief Officers**

The council's Employment Committee, via the setting up of an Appointments Sub-Committee, is responsible for processing appointments of members of the Executive Management Team (the Chief Executive and Executive Directors). When recruiting to all posts, the council will take full and proper account of its own Equal Opportunities Recruitment and Redeployment Policies. The determination of the remuneration to be offered to any newly appointed chief officer will be in accordance with the pay structure and relevant policies in place at the time of recruitment. Where the council is unable to recruit to a post at the designated grade, it will consider the use of temporary market forces supplements in accordance with its relevant policies. The council does not currently have any chief officers who are being paid temporary market forces supplements.

Where the council remains unable to recruit chief officers under a contract of service, or there is a need for interim support to provide cover for a vacant substantive chief officer post, the council will, where necessary, consider and utilise engaging individuals under 'contracts for service'. These will be sourced through a relevant procurement process ensuring the council is able to demonstrate the maximum value for money benefits from competition in securing the relevant service. The council does not currently have any chief officers engaged under such arrangements.

#### **Additions to Salary of Chief Officers**

The council does not apply any bonuses or performance related pay to its chief officers with the exception of progression through the incremental scale of the relevant grade being subject to satisfactory performance, which is assessed on an annual basis, the level of remuneration is not variable dependent upon the achievement of defined targets.

In addition to basic salary, set out at Appendix ii, are details of other elements of 'additional pay' which are chargeable to UK Income Tax and do not solely constitute reimbursement of expenses incurred in the fulfillment of duties.

## **Payments on Termination**

The council's approach to [statutory and] discretionary payments on termination of employment of chief officers, prior to reaching normal retirement age, is set out within its policy statement in accordance with Regulations 5 and 6 of the Local Government (Early Termination of Employment) (Discretionary Compensation) Regulations 2006.

Any other payments falling outside the provisions or the relevant periods of contractual notice shall be subject to a formal decision made by the full council or relevant elected members, committee or panel of elected members with delegated authority to approve such payments.

## **Flexible Retirement**

The council's approach to Flexible Retirement for members of the Local Government Pension Scheme is set out at Appendix (iii).

## **Publication**

Upon approval by the full council, this statement will be published on the council's Website, alongside data required under the Transparency Code 2014. In addition, for posts where the full time equivalent salary is at least £50,000, the council's Annual Statement of Accounts will include a note setting out the total amount of:

- Salary, fees or allowances paid to or receivable by the person in the current and previous year;
- Any bonuses so paid or receivable by the person in the current and previous year;
- Any sums payable by way of expenses allowance that are chargeable to UK income tax;
- Any compensation for loss of employment and any other payments connected with termination;
- Any benefits received that do not fall within the above.

## **Lowest Paid Employees**

The lowest paid persons employed under a contract of employment with the council are employed on full time (37 hours) equivalent salaries in accordance with the National Living Wage which is set independently annually each November. The lowest paid employee will be paid at the Living Wage hourly rate of £8.75 which equates to a full-time equivalent salary of £16,881.

The council employs Apprentices who are not included within the definition of 'lowest paid employees' as they are employed under the National Apprenticeship Scheme.

The relationship between the rate of pay for the lowest paid and chief officers is determined by the processes used for determining pay and grading structures as set out earlier in this policy statement.

The statutory guidance under the Localism Act recommends the use of pay multiples as a means of measuring the relationship between pay rates across the workforce and that of senior managers, as included within the Hutton 'Review of Fair Pay in the Public Sector' (2010). The Hutton report was asked by Government to explore the case for a fixed limit on dispersion of pay through a requirement that no public sector manager can earn more than 20 times the lowest paid person in the organisation. The report concluded that the relationship to median earnings was a more relevant measure and the Government's Code of Recommended Practice on Data Transparency recommends the publication of the ratio



between highest paid salary and the median average salary of the whole of the authority's workforce.

The current pay levels within the council define the multiple between the lowest paid (full time equivalent salary) employee and the Chief Executive as 1:6.16 and; between the lowest paid employee and average chief officer (excluding the Chief Executive, including deputy chief officers) as 1:3.43. The multiple between the median (average) full time equivalent earnings and the Chief Executive as 1:4.14, and; between the median (average) full time equivalent earnings and average chief officer as 1:2.30.

As part of its overall and ongoing monitoring of alignment with external pay markets, both within and outside the sector, the council will use available benchmark information as appropriate.

### **Accountability and Decision Making**

The Chief Executive, as the Head of Paid Service, is required to report to full council 'the number and grade of officers required for the discharge of (the Authority's) functions.'

In accordance with the Constitution of the council, the Employment Committee, via the setting up of an Appointments Sub-Committee, is responsible for processing the appointments of members of the Executive Management Team (the Chief Executive and Executive Directors) and reviewing their terms and conditions of appointment.

The advertising of and recruitment to all vacancies is carried out in accordance with the council's Standing Orders relating to Personnel Matters and the council's approved Recruitment, Selection and Induction Code of Practice and the Restructuring and Redundancy Policy and Procedure except where the council otherwise determines.

Under the council's Scheme of Delegation, decision making in relation to pay and terms and conditions for employees other than the Executive Management Team is delegated to the Chief Executive as follows:

'To determine the establishment of the council's departments within the departmental budgets set by Cabinet, and to determine the terms and conditions of new posts. No new post shall be created nor any person employed in addition to a department's approved establishment unless the financial arrangements have been agreed by Cabinet.'

With regard to severance arrangements in relation to employees of the council, Cabinet is responsible for the policy on the discretionary powers to be adopted and used where employment is terminated on the grounds of redundancy or early retirement.

**Date of Statement: 21 February 2018**

**SALARY SCALES FROM 01.04.2017**

**APPENDIX i**

| <b>Grade</b>   | <b>Spinal Column Point</b> | <b>Spinal Column £ Salary Point</b> | <b>Grade</b>    | <b>Spinal Column Point</b> | <b>Spinal Column £ Salary Point</b> | <b>Grade</b>    | <b>Spinal Column Point</b> | <b>Spinal Column £ Salary Point</b> |
|----------------|----------------------------|-------------------------------------|-----------------|----------------------------|-------------------------------------|-----------------|----------------------------|-------------------------------------|
| <b>Grade 1</b> | 6                          | 15,014                              | <b>Grade 6</b>  | 21                         | 20,138                              | <b>Grade 11</b> | 38                         | 33,437                              |
|                | 7                          | 15,115                              |                 | 22                         | 20,661                              |                 | 39                         | 34,538                              |
|                | 8                          | 15,246                              |                 | 23                         | 21,268                              |                 | 40                         | 35,444                              |
|                |                            |                                     |                 | 24                         | 21,962                              |                 | 41                         | 36,379                              |
|                |                            |                                     |                 | 25                         | 22,658                              |                 |                            |                                     |
| <b>Grade 2</b> | 6                          | 15,014                              |                 |                            |                                     | <b>Grade 12</b> | 42                         | 37,306                              |
|                | 7                          | 15,115                              | <b>Grade 7</b>  | 25                         | 22,658                              |                 | 43                         | 38,237                              |
|                | 8                          | 15,246                              |                 | 26                         | 23,398                              |                 | 44                         | 39,177                              |
|                | 9                          | 15,375                              |                 | 27                         | 24,174                              |                 | 45                         | 40,057                              |
|                |                            |                                     |                 | 28                         | 24,964                              |                 |                            |                                     |
| <b>Grade 3</b> | 10                         | 15,613                              |                 |                            |                                     | <b>Grade 13</b> | 46                         | 41,025                              |
|                | 11                         | 15,807                              | <b>Grade 8</b>  | 29                         | 25,951                              |                 | 47                         | 41,967                              |
|                | 12                         | 16,123                              |                 | 30                         | 26,822                              |                 | 48                         | 42,899                              |
|                | 13                         | 16,491                              |                 | 31                         | 27,668                              |                 | 49                         | 43,821                              |
|                |                            |                                     |                 | 32                         | 28,485                              |                 | 50                         | 44,750                              |
| <b>Grade 4</b> | 13                         | 16,491                              |                 |                            |                                     |                 |                            |                                     |
|                | 14                         | 16,781                              | <b>Grade 9</b>  | 32                         | 28,485                              | <b>Grade 14</b> | 49                         | 43,821                              |
|                | 15                         | 17,072                              |                 | 33                         | 29,323                              |                 | 50                         | 44,750                              |
|                | 16                         | 17,419                              |                 | 34                         | 30,153                              |                 | 51                         | 45,704                              |
|                | 17                         | 17,772                              |                 | 35                         | 30,785                              |                 | 52                         | 46,679                              |
|                |                            |                                     |                 |                            |                                     |                 |                            |                                     |
| <b>Grade 5</b> | 16                         | 17,419                              | <b>Grade 10</b> | 35                         | 30,785                              |                 |                            |                                     |
|                | 17                         | 17,772                              |                 | 36                         | 31,601                              |                 |                            |                                     |
|                | 18                         | 18,070                              |                 | 37                         | 32,486                              |                 |                            |                                     |
|                | 19                         | 18,746                              |                 | 38                         | 33,437                              |                 |                            |                                     |
|                | 20                         | 19,430                              |                 |                            |                                     |                 |                            |                                     |
|                | 21                         | 20,138                              |                 |                            |                                     |                 |                            |                                     |

**Additions to Salary of Chief Officers**

**Car Lease Subsidy**

The council's car leasing scheme is in the process of being phased out. Chief officers who have an existing lease car are entitled to a car lease subsidy, the value is £2,750 per annum which has been reduced as follows:

| <b>Employee Grade</b> | <b>% Subsidy Reduction</b> |
|-----------------------|----------------------------|
| Executive Directors   | 50                         |
| JNC 1 & 2             | 40                         |
| NJC 10 – 14*          | 30                         |
| NJC 8 -9              | 20                         |
| NJC 5 - 7             | 10                         |

\* (Includes NJC 9 with market supplements)

No alternative payment is made to chief officers who chose not to receive the subsidy.

The mileage rate paid to those who are still in receipt of the subsidy is 11 pence per mile. The rate paid to those who do not receive the subsidy is a maximum of 55 pence per mile (inside the Borough), 43.3 pence per mile (outside the Borough).

**NEWCASTLE-UNDER-LYME BOROUGH COUNCIL**

**FLEXIBLE RETIREMENT FOR MEMBERS OF THE  
LOCAL GOVERNMENT PENSION SCHEME**

**POLICY STATEMENT**

1. This policy is made in accordance with the Local Government Pension Scheme (Amendment) (No. 2) Regulations 2006 and the Local Government Pension Scheme (Benefits, Membership and Contributions Regulations) 2007 and will normally be reviewed annually. If the council decides to change its policy it will publish a statement of the amended policy within one month of the date of its decision.
2. In formulating and reviewing its policy, the council:
  - i) Has regard to the extent to which the exercise of its discretionary powers (in accordance with the policy), unless properly limited, could lead to a loss of confidence in the public service; and
  - ii) Is satisfied that the policy is workable, affordable and reasonable having regard to the foreseeable costs.
3. In response to written requests from eligible employees for Flexible Retirement, the council will:
  - i) Consider all requests for flexible retirement. The key factors that will be taken into account are:
    - There will be no detrimental effect on service delivery
    - There is alternative work at a lower grade or reduced hours
    - The arrangement is fair and equitable to other employees
    - Pension strain costs are affordable and can be justified
    - The employee is fully aware of the implications of drawing the pension early particularly where there is an actuarial pension reduction.
  - ii) Approve requests only when it is in the council's interests to do so. All costs falling on the council as an employer must be affordable and within existing budget limits. Where this is not achievable, the proposal should be accompanied by a plan detailing how any costs will be recovered.
  - iii) A request should typically involve a reduction in salary of at least 40%, either through reduced hours or level of responsibility (grade) or a combination of these.
  - iv) The employee's contract of employment will be amended by mutual agreement to reflect the new hours or grade, as agreed, and continuity of service will be preserved for terms and conditions purposes.
  - v) The council will not agree to waive pension benefit reductions.

- vi) Following the reduction in hours or grade, the council will not offer alternative employment to top-up the loss of income.
- vii) Be sympathetic to requests involving a phased reduction in working hours, subject to any such arrangements being operationally practicable. However, the council can not agree to requests that would, overall, lead to the employee being better off than before flexible retirement and will only consent to the release of the accrued benefits if this is the case.

**Note** *Retirement benefits drawn on flexible retirement must include all of those which may have accrued in respect of active membership under the 1997 Regulations and may, according to the wishes of the employee, include all or part of none of the benefits accrued in respect of membership under the 2008 Scheme.*

#### **4. Approval Process**

- 4.1 Applications must always be in writing to the Executive Director (Resources and Support Services) stating the reasons for the request and the details of what is being requested.
- 4.2 When considering requests, the Executive Director (Resources and Support Services) will take into account the impact on the organisation or the service, proposals to cover any change, staff resource issues and, if necessary, details of how any costs will be recovered.
- 4.3 The Executive Director (Resources & Support Services) will approve the request only when satisfied that the flexible retirement is in the overall interests of the council and after consultation with the Portfolio Holder (Finance and Resources).
- 4.4 Appeals regarding any decision taken in 4.3 (above) to be determined by the council's Appeals Panel.

#### **5. Review**

- 5.1 The Policy is to be reviewed annually.