

# Auditor's Annual Report 2021/22

Newcastle-under-Lyme  
Borough Council

April 2023



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We are required under Section 20(1)(c) of the Local Audit and Accountability Act 2014 to satisfy ourselves that the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. The Code of Audit Practice issued by the National Audit Office (NAO) requires us to report to you our commentary relating to proper arrangements.

We report if significant matters have come to our attention. We are not required to consider, nor have we considered, whether all aspects of the Council's arrangements for securing economy, efficiency and effectiveness in its use of resources are operating effectively.



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The contents of this report relate only to those matters which came to our attention during the conduct of our normal audit procedures which are designed for the purpose of completing our work under the NAO Code and related guidance. Our audit is not designed to test all arrangements in respect of value for money. However, where, as part of our testing, we identify significant weaknesses, we will report these to you. In consequence, our work cannot be relied upon to disclose all irregularities, or to include all possible improvements in arrangements that a more extensive special examination might identify. We do not accept any responsibility for any loss occasioned to any third party acting, or refraining from acting on the basis of the content of this report, as this report was not prepared for, nor intended for, any other purpose.

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# Executive summary



## Value for money arrangements and key recommendation(s)

Under the National Audit Office (NAO) Code of Audit Practice ('the Code'), we are required to consider whether the Council has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources.

Auditors are required to report their commentary on the Council's arrangements under specified criteria and 2021/22 is the second year that we have reported our findings in this way. As part of our work, we considered whether there were any risks of significant weakness in the Council's arrangements for securing economy, efficiency and effectiveness in its use of resources. Our conclusions are summarised in the table below.

Criteria	Risk assessment	2020/21 Auditor Judgment		2021/22 Auditor Judgment	
Financial sustainability	No risks of significant weakness identified		No significant weaknesses in arrangements identified		No significant weaknesses in arrangements identified but three improvement recommendations raised.
Governance	No risks of significant weakness identified		No significant weaknesses in arrangements identified, but improvement recommendations		The Council has addressed two of the improvement recommendations from last year but three new improvement recommendations have been made.
Improving economy, efficiency and effectiveness	No risks of significant weakness identified		No significant weaknesses in arrangements identified		No significant weaknesses in arrangements identified but three improvement recommendations raised.

	No significant weaknesses in arrangements identified or improvement recommendation made.
	No significant weaknesses in arrangements identified, but improvement recommendations made.
	Significant weaknesses in arrangements identified and key recommendations made.

# Opinion on the financial statements and use of auditor's powers

We bring the following matters to your attention:

## Opinion on the financial statements

Auditors are required to express an opinion on the financial statements that states whether they : (i) present a true and fair view of the Council's financial position, and (ii) have been prepared in accordance with the CIPFA/LASAAC Code of practice on local authority accounting in the United Kingdom 2021/22

We have completed our audit of your financial statements and issued an unqualified audit opinion on 30 November 2022, following the Audit Committee meeting on 14 November 2022. Our findings are set out in further detail on page 22.

## Statutory recommendations

Under Schedule 7 of the Local Audit and Accountability Act 2014, auditors can make written recommendations to the audited body which need to be considered by the body and responded to publicly

We did not issue a statutory recommendation

## Public Interest Report

Under Schedule 7 of the Local Audit and Accountability Act 2014, auditors have the power to make a report if they consider a matter is sufficiently important to be brought to the attention of the audited body or the public as a matter of urgency, including matters which may already be known to the public, but where it is in the public interest for the auditor to publish their independent view.

We did not issue a Public Interest Report

## Application to the Court

Under Section 28 of the Local Audit and Accountability Act 2014, if auditors think that an item of account is contrary to law, they may apply to the court for a declaration to that effect.

We did not apply to the court for a declaration that an item of account is contrary to law

## Advisory notice

Under Section 29 of the Local Audit and Accountability Act 2014, auditors may issue an advisory notice if the auditor thinks that the authority or an officer of the authority:

We did not issue an advisory note

- is about to make or has made a decision which involves or would involve the authority incurring unlawful expenditure,
- is about to take or has begun to take a course of action which, if followed to its conclusion, would be unlawful and likely to cause a loss or deficiency, or
- is about to enter an item of account, the entry of which is unlawful.

## Judicial review

Under Section 31 of the Local Audit and Accountability Act 2014, auditors may make an application for judicial review of a decision of an authority, or of a failure by an authority to act, which it is reasonable to believe would have an effect on the accounts of that body.

We did not make an application for judicial review



# Securing economy, efficiency and effectiveness in the Council's use of resources

All Councils are responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness from their resources. This includes taking properly informed decisions and managing key operational and financial risks so that they can deliver their objectives and safeguard public money. The Council's responsibilities are set out in Appendix A.

Councils report on their arrangements, and the effectiveness of these arrangements as part of their annual governance statement.

Under the Local Audit and Accountability Act 2014, we are required to be satisfied whether the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

The National Audit Office's Auditor Guidance Note (AGN) 03, requires us to assess arrangements under three areas:



## Financial Sustainability

Arrangements for ensuring that the Council can continue to deliver services. This includes planning resources to ensure adequate finances and maintain sustainable levels of spending over the medium term (3-5 years).



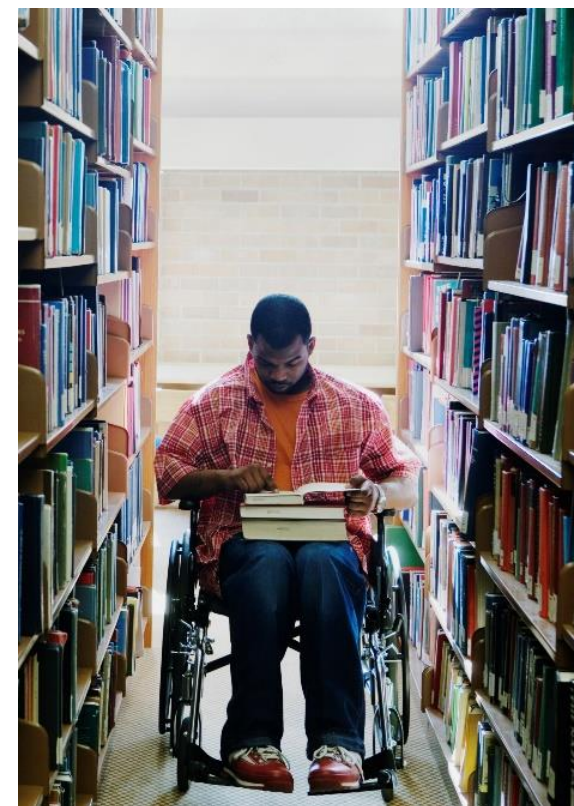
## Governance

Arrangements for ensuring that the Council makes appropriate decisions in the right way. This includes arrangements for budget setting and management, risk management, and ensuring the Council makes decisions based on appropriate information.



## Improving economy, efficiency and effectiveness

Arrangements for improving the way the Council delivers its services. This includes arrangements for understanding costs and delivering efficiencies and improving outcomes for service users.



Our commentary on the Council's arrangements in each of these three areas, is set out on pages 6 to 20. Further detail on how we approached our work is included in Appendix B.

# Financial sustainability



## We considered how the Council:

- identifies all the significant financial pressures that are relevant to its short and medium-term plans and builds them into its plans
- plans to bridge its funding gaps and identify achievable savings
- plans its finances to support the sustainable delivery of services in accordance with strategic and statutory priorities
- ensures its financial plan is consistent with other plans such as workforce, capital, investment and other operational planning which may include working with other local public bodies as part of a wider system
- identifies and manages risk to financial resilience, such as unplanned changes in demand and assumptions underlying its plans.

## 2021/22 Financial Performance

The Council's financial position at the end of the 2021/2022 fiscal year was largely positive, with a small underspend on the General Fund Revenue Budget of £0.004m. This amount was used to replenish reserves, which had been impacted by income shortfalls from various sources such as commercial property rent, housing benefits overpayment recovery and sale, and fees and charges eligible for partial reclaim.

However, the Council was able to offset these potential overspends through a combination of un-ringfenced government funding (£1.045m), reimbursement from the income losses scheme (£0.36m), and a reduction in expenditure across the Council. It is worth noting that the Government funding was provided to alleviate the adverse effects of the Covid-19 pandemic.

As the economy begins to recover from the pandemic, it is likely that less Covid funding will be provided to the Council in the future. Therefore, the Council should continue to consider the potential funding gaps that may arise in the medium term and appropriate plans to maintain the Council's financial sustainability and limiting exposure to external pressures on the economy.

The Council has demonstrated its ability to consider these pressures in the medium and long term, as evidenced by its financial planning and Medium Term Financial Strategy (MTFS).

As of the end of the 2021/2022 fiscal year, the total usable reserves balance was £10.889m, which was £3.16m more than the forecasted balance. Of this amount, £2.16m was held in the General Fund, based on the Council's risk assessment of the prudent amount required to manage unforeseen adverse events.

The usable reserves are well above the most recent 5-year MTFS funding gap of £5.873m, indicating a relatively sustainable position in terms of reserves. Overall, the Council's financial position at the end of the 2021/2022 fiscal year was stable, despite the challenges posed by the pandemic and other income shortfalls.

## Identifying significant financial pressures relevant to short and medium-term plans

The Council has consistently shown a strong history of effectively setting and implementing budgets. As we have previously reported, their established procedures involve a suitable level of rigorous assessment and examination by Committees to ensure that budgets are practically and operationally attainable. There is a good level of support from finance to ensure that budgets are achievable in terms of available resources, and they maintain a proactive approach to monitoring budgets throughout the year to keep them relevant and identify risks promptly. These financial management processes have enabled the Council to consistently detect significant financial pressures and incorporate them into their short- and medium-term plans.

The Council approved its 2021/22 General Fund Revenue Budget (£14.96m) and its Medium-Term Financial Plan (MTFS) for 2021-26. The financial projections showed funding gaps of £5.911m over the period.

# Financial sustainability

## Identifying significant financial pressures relevant to short and medium-term plans (Cont.)

The most recent MTFS 2023–2028, approved by the Council in February 2023 as part of the budget setting process forecasts a budget gap of £5.873m (including £2.103m for 2023/24). This is approximately £1.61m more than the forecasted funding gap over the period 22-27.

The Council has identified a total of £2.103m of savings for 2023/24, which will support a balanced budget in 2023/24.

A review of assumptions to reflect current information, new capital schemes and ongoing external pressures such as inflation and cost of living crisis as well as internal changes such as the annual increase in fees and charges for 2023/24 is reflected in the updated MTFS. Based on our review of the revenue and budget strategies, saving plans and MTFS there has been no evidence that the key assumptions are unrealistic.

The Capital Strategy, which was approved in February 2023, outlines the Council's long-term spending and funding plans for the period of 2023 to 2033. It is regularly reviewed and updated to ensure it remains relevant and effective. The capital strategy provides for £84.353million of funding from 2023/2024 to 2032/2033 in projects across all the Council's priority areas. Funding is split between capital receipts, external contributions, and borrowing/leasing. Newcastle-under-Lyme do not seek to make significant use of capital resources such as asset sales, to relieve short term pressures. The Council continue to identify financial pressures and implement them in their short, medium and long-term plans.

## Bridging the funding gaps and identifying achievable savings

The current funding gap over the period 2023/24 to 2027/28 is £5.873m, £2.103m of this is in 2023/24. The updated MTFS has increased the funding gap for 2023/24 from £1.118m to £2.103m. A savings plan has been developed to achieve a balanced budget.

The Council plans to bridge its funding gaps through income, more efficient processes and alternative sources of finance and its transformation programme 'One Council'.

'One Council' is one of the major items in the savings plan. Focused on how the Council delivers its services due to the changing demands of these services and need to protect the most vulnerable and disadvantaged in the community. The implementation of this process will be developed by the One Council Programme over the period 2021 – 2023. This involves extensive redesign of organisational structures, process and technology which are underpinned by changes in culture, leadership and governance. The savings and benefits of £1m are set to be staggered over 3 years, £0.797m has been achieved (including £0.601m set to be achieved in 2022/23). The programme is set to deliver additional savings of £376k during 2023/24. Delivery of the efficiencies and savings delivered by the One Council Programme is being overseen by One Council Board. The programme poses one of the most significant risks to delivering planned savings, it is therefore important the Council monitor risk, performance and progress appropriately.

The Council has also updated its Capital Strategy for 2023-2033. This shows capital investment of £84.3m over the period. This will be funded through a mix of capital receipts (£20.9m), external contributions (£33.09m) and borrowing (£30.37m). The economic outlook and changing interest rates have been considered in the Council's capital strategy, MTFS, savings plan and revenue budget. There is a relative low risk associated with funding from capital receipts as the Council adopted a prudent, worse case scenario when calculating the expected values. The Council intend to obtain recommendations from external valuers as a second opinion.

The MTFS funding gap is constantly reviewed, assumptions made are challenged and amended as circumstances dictate as we have seen from the changes in the funding gap and savings figures for the year 2023/24 between the different MTFS that are reported to Cabinet. There is a mid-year review of the capital programme for 2022/23 as part of the efficiency board and budget setting process to identify what may need to be reprofiled from 2022/23 into future years. Saving plans go through the Finance, Assets and Performance Scrutiny Committee for review. We have not identified any evidence of overly reliance on non-recurrent measures, or the unsustainable planned use of reserves. There is no use of reserves in the council's 2023/24 funding gap strategy however the council have created reserves to act as contingencies for cost of living and inflationary pressures.

# Financial sustainability

## Planning finances to support the sustainable delivery of services in accordance with strategic and statutory priorities

We note there is a robust financial planning process in place which ties in with corporate objectives, service plans and workforce plans. The council plan 2022 - 26' sets out the corporate strategic priorities of Newcastle under Lyme and how they intend to achieve these priorities. There is extensive consultation to ensure the budget meets the needs of the service. The process ensures that key services remain funded. We found no evidence of the need to curtail services to support short term funding deficiencies nor do long term financial plans currently depend on a reduction or removal of services but rather from efficiencies gained mentioned previously.

There is a link between the council plan and the design of the budget particularly regarding investment in services and capital. The proposed Capital Programme for 2023 to 2033 is based on new schemes which the Council consider important in achieving its corporate priorities and service objectives. The revised planned expenditure sums to £32.98m including major investment into the Borough via external funding in terms of the Future High Streets Fund and the Town Deals Fund for both Newcastle and Kidsgrove which are aligned to the Council's four priorities.

## Financial planning is consistent with other plans such as workforce, capital, investment and other operational planning which may include working with other local public bodies as part of a wider system

Financial plans are aligned not just with the workforce plan, but all key strategies. Running and revenue costs are included in the budget for new capital schemes. The main governance of the capital strategy is the Capital, Assets and Commercial Investment Review Group which ensure any revenue costs are identified and considered in the treasury management strategy and MTFS.

The Treasury Management Strategy sets out clear policies for the contribution of treasury management as part of its financial plan, finding an appropriate balance between mitigating risk and optimising the contribution that borrowing and investment can offer. Its aim is to ensure sufficient cashflow for operating needs and capital plans, setting criteria and thresholds for borrowing and investments. The process of approving financial plans, and the budget setting process, as discussed previously, is rigorous and under the oversight of the Finance department, which ensures a joined up and unified approach.

Furthermore, it involves heads of departments and the executive team, this allows a coherent budget as any conflicting priorities would be identified by the respective executive team members.

## Identifying and managing risks to financial resilience

The management of financial risk is a key aspect of Newcastle under Lyme's financial planning process and is integrated into all aspects of the Council's strategic, corporate, and financial planning activities. The Council's Risk Management Policy Statement outlines the processes for managing risk, and the associated risk management report is reviewed by the Executive Management Team. The Budget Report sets out the risks associated with achieving a balanced, affordable, and achievable budget for the period 31/03/2022 and 31/03/23, these include 29 financial risks with detailed potential consequences, risk ratings, required balances, and specific control measures.

To manage these risks, the Council has established a reserve balance of £1.910m, which is the recommended minimum balance to cover unforeseen adverse events. In addition, the Council has created a cost of living reserve to respond to inflation assumption rises, and a budget support fund to strengthen its financial resilience considering the ongoing impact of the coronavirus pandemic. The Council has also established a capital contingency of £1m for the year 2022/23 capital programme to consider higher inflation, higher interest rates, uncertain government policy, and a deteriorating economic outlook. The Council replenishes its reserves as they are used.

As part of the Council's Medium-Term Financial Strategy (MTFS), there was an update to the assumptions for the 2023/24 – 2027/28 period. Following a review of the costs of financing the capital programme, a revision of estimates regarding inflation on fuel, and an update in the Local Government Finance Settlement, the 2023/24 gap decreased from £2.249m (as reported to Cabinet September 2022) to £2.103m. The Council is not solely or significantly reliant on reserves, government funding or non-recurrent income to bridge the gap and has demonstrated flexibility and understanding of its costs and service provision to manage its financial position.

## Conclusion

Overall, we have found no evidence or indication of significant risks to the Councils financial sustainability as such no further risk-based work has been undertaken in this area. We have made three improvement recommendations which focus on reporting financial performance, sustainable saving plans and monitoring of its capital projects. The Council have shown to consider the medium term and long-term environment it operates in and have developed strategic risk-based plans.



# Improvement recommendations



## Financial sustainability

### Recommendation 1

The Council should consider developing a savings update within the quarterly financial update report which shows planned savings for the year vs actual savings. Savings delivery should be monitored independently of budget monitoring at a corporate level.

### Why/impact

Providing an update on the performance of the Council compared to the MTFS funding gap or savings plan will enable members to better understand financial performance of the Council and allow members to understand whether saving plans for future years are realistic based on historic performance of achieving saving goals.

### Auditor judgement

Clear reporting of savings performance as part of the MTFS funding strategy will enable members to exercise scrutiny in better detail.

We reviewed the budget report, quarterly financial and performance reports presented to Cabinet. These reports provide text on how the Council is performing against budget however, it does not mention progress on funding gaps and savings. The 'One Council' board are updated on progress of savings however, this is only one part of the savings plan and is not included in the quarterly updates.

### Management Comments

The Council will include a section within the quarterly Performance and Budget Monitoring Report which will detail savings achieved against planned savings.



The range of recommendations that external auditors can make is explained in Appendix C

# Improvement recommendations



## Financial sustainability

### Recommendation 2

The Council should identify and develop saving plans that fully address the funding gap in the medium-term and focusing on recurrent savings.

### Why/impact

Reduced Covid-19 funding could increase the risk of the Council's financial sustainability if it is reliant on one-off funding to offset adverse variances from its budget. From our review the Council does not show it is reliant on these types of funding or on the one off use of reserves.

### Auditor judgement

Establishing procedures, and alternative budgetary measures to mitigate outturn gaps, allows the Council to be better equipped to adapt to economic fluctuations and strengthen its financial sustainability. Remaining resilient to uncertainties stemming from unpredictable funding sources.

### Management Comments

The Council is not overly reliant on non-recurrent funding streams, Covid-19 was an exceptional circumstance which all authorities required financial support. The Council has a rigorous and robust budget setting process which adapts to local, national and global financial changes. Savings plans and funding gaps are reviewed throughout the year and updated.



The range of recommendations that external auditors can make is explained in Appendix C

# Improvement recommendations



## Financial sustainability

### Recommendation 3

The Council should seek assurance over the design and operating effectiveness of its arrangements to monitoring and review funding, risk and performance of capital projects for successful delivery.

### Why/impact

The Council is currently in the process of rolling out a number of large regeneration projects, which require significant amount of borrowing and funding via capital receipts which carry significant risks. Thus the Council should continue to monitor the risks and impact of not realising capital receipts and changing interest rates.

### Auditor judgement

Capital funding is largely reliant on capital receipts and borrowing. Consistent evaluation of the financing, risk management, and performance of capital projects is crucial for attaining successful outcomes.

### Management Comments

The Council has governance arrangements in place to identify, review and monitor funding, risk and performance issues in relation to capital projects in order for them to be successfully delivered. In addition to the Council's Capital, Assets and Commercial Investment Review Group, the Council as the Accountable Body for the Future High Street Funding and the Newcastle and Kidsgrove Town Deal Funds have set up associated Boards which include Officers, Members and Partners in order to ensure successful delivery of the projects.



The range of recommendations that external auditors can make is explained in Appendix C

# Governance



## We considered how the Council:

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

## Risk Management

We have reviewed the processes the Council has in place to assess and monitor risk. The Council annually approves a risk management strategy that sets out the Council's responsibilities and approach to managing risks facing the Council, identifying risk as a Strategic, Operational, Project and Partnership level.

The Council monitors and manages all its risks through the various risk profiles contained within GRACE (Governance Risk and Control Environment) – the Council's software used to record and manage risks. Each risk identified is RAG rated based on a 3x3 scoring matrix based on upon the likelihood and impact (H/M/L). High (red) risks are reviewed at least monthly, medium (amber) risks at least quarterly and low (green), half yearly.

All strategic risks are included in the corporate risk register and are reported to the Audit & Standards Committee on a quarterly basis.

The report sets out a variety of data for each risk which are allocated to a risk owner and include the following:

- RAG rating
- Action plan owner
- A direction of travel - current risk rating, target risk level, next review and action plans identified.
- Key controls
- Explicitly link risk to corporate objectives and are also linked to a "path", which is a category of risk

The quarterly report also includes the Council's risk review performance and whether there are overdue reviews.

The most recent quarter report (February 2023) shows that there were 9 overdue risk reviews due to redirection of resources to the current re-alignment of services from the restructure and the Walley's Quarry investigations.

During 2020/21, we identified one potential enhancement to the corporate risk register. In line with best practice, we recommended that risks are clearly mapped to the Council's corporate objectives. This has been implemented by the Council as seen in the corporate risk register.

## Internal Controls

The Council's Internal Audit and Fraud Investigations services are provided by Stoke-on-Trent City Council. Overall, the work of Internal Audit shows the Council to have an adequate, effective and reliable satisfactory framework of internal control, which provides reasonable assurance regarding the effective and efficient achievement of the Council's objectives. There was an unsatisfactory level of assurance issued in regard to the 2021/22 GDPR audit due to gaps in GDPR training which the Council have resolved. In the Q3 2022/23 Internal Audit update there was one high risk overdue recommendation which was related to the vacant Chief Information Officer position as part of the IT governance audit. The Council are currently going through a recruitment process to fill vacancy.

The Internal Audit plan coverage has returned to normal following Covid however, there were a few 2021/22 internal audits deferred to 2022/23 and 2022/23 audits deferred to next year at the request of service lines due to resourcing and restructuring. These deferrals were approved by the Head of Finance and historically had good levels of assurance and implemented positive changes, thus focusing resources on areas with lower levels of assurance. Of the 5 2021/22 audits deferred, 2 were deferred to 2023/24 which meant their last audit will be more than 3 years ago.

# Governance

## Internal Controls (Cont.)

Internal Audit and the Council need to ensure the audit plan is achievable, the approach to transition financial audits to a cyclical approach will support this goal.

In November 2022, an external review of the internal audit was conducted by Business Solutions Limited. The opinion was the council's Internal Audit Service achieved the top standard of 'Generally Conforms' to the requirements of the PSIAS and those of the Local Government Application Note. Internal Audit are in the process of developing an action plan, responding to external review.

## Budget setting and budget control

The Council has established effective measures that utilise analysis and scenario planning to understand its financial position and identify saving and investment options. Despite the pandemic, there is no indication these measures have been compromised. Budgets are subject to discussion with budget holders, senior leadership and other stakeholders prior to approval at Committee level. There is no evidence of a lack of ownership, this is ongoing and forms part of the regular dialogue between the executive team and finance and budget holders. It is also evident from a review of the 2021/22 budget that the impact of changing interest rates and cost of living pressures on the budget was factored in saving plans.

There are appropriate systems and processes in place for oversight and monitoring of the budget. Budget holders receive monthly budget monitoring reports for the services they are responsible. These reports are broken down by cost centre and compare monthly income and expenditure against budget. Reasons for all variances must be reported to the finance team along with explanations of any action being taken being taken.

Quarterly finance and performance reports are presented to Cabinet and the Finance, Assets & Performance Scrutiny Committee. The reports set out financial performance of the Council at an organisational level and details of significant variances that impact on the budget, with expected actions to offset any adverse variances. The report also includes non-financial performance against the Council's KPIs. The Council's financial regulations clearly set out the responsibilities of directors for the financial performance of their directorate to control expenditure and income within their areas of responsibility. This includes ensuring Cabinet members are advised of the financial implications of proposals however, the style of reporting limited sufficient review and challenge of directors. To improve reporting arrangements in line with best practice, as mentioned in previous years annual report,

we recommend that the report includes financial performance at a more detailed level such as directorate and service area. This will provide further information to members which will enable greater review and challenge.

## Making properly informed decisions, supported by appropriate evidence and allowing for challenge and transparency. This includes arrangements for effective challenge from those charged with governance/audit committee

There is no evidence to suggest the Council's decision-making processes are not open or transparent. All major policy decisions are taken to Cabinet in accordance with the Council's Constitution. The scrutiny committee role is to scrutinise decisions make recommendations and hold to account decisions taken by the executive at Cabinet. The Cabinet and Scrutiny Committee report template ensures all relevant considerations must be included.

Members are provided opportunity to challenge and ask questions at Cabinet meetings, before voting on the decision. The report template for Cabinet decisions requires consideration of all stakeholders, including engagement as appropriate. Reports presented to the Cabinet are reviewed by Head of Legal, providing assurance to members over council's actions are within its legal remit.

The S151 Officer and Head of Legal and Governance sit across Newcastle under Lyme leadership groups which include capital programme boards and the Executive Management Team, ensuring the Council acts lawfully, within its powers and considers financial implications. In some circumstances where the issue or project spans across multiple years, regular updates are reported to the relevant scrutiny committee and Cabinet, this can be seen with the New Towns Deal and the Quarry Odour. This allows TCWG to make more informed decisions as they have previous knowledge and evidence.

Although the Council publish financial and corporate performance reports for the whole council, we recommend the Council reports the occurrence and performance against targets for the following to management and Audit and Standards Committee:

- Regulatory Reports and responses to the reports
- Complaints
- Tender waivers
- Freedom of Information Requests



# Governance

Reporting these promotes transparency and improves the arrangements for effective challenge to make more informed decisions. To further promote transparency and effectiveness we also recommend appointing at least two independent members to the ASC in line with the updated CIPFA guidance. As part of our review and discussions with Senior Officers we are aware the Council plan to present this to ASC.

## Monitoring and ensuring appropriate standards, such as meeting legislative/regulatory requirements and standards in terms of staff and board member behaviour and where it procures and commissions services.

Various internal and external mechanisms are used to ensure the Council meets the necessary standards and legislative requirements. The Council's Constitution sets out the framework for monitoring compliance with legislation. The Council has a Monitoring Officer who is responsible for reporting on the lawfulness of the Council's activities. The Constitution includes code of conducts for both officers and members that stipulate the expected behaviours of the staff and members including openness, transparency, personal ownership and engagement. These are consistent with the public sector Nolan principles.

The Cabinet, Council, Scrutiny Committee and Statutory Reporting Group are in place to monitor compliance with legislation and regulatory standards. The culture and policies communicated allow staff and members to be aware of behaviours that are expected from them.

The Council have documented frameworks clearly stating policy and procedures regarding member and staff behaviour that are easy to access on the website:

- Anti Fraud and Anti Corruption Framework
- Anti Money Laundering Policy
- Anti Money Laundering Staff Guidance
- Fraud Response Plan
- Whistleblowing Policy

The Constitution details officers and members to declare gifts and hospitality and ensure that their interests are appropriately disclosed. These declarations are collected annually and at the start of each Committee meeting and can also be accessed on the Council website by meeting type, date, and Councillor.

Grant Thornton's 2020/21 annual report recommended that the Council review the sufficiency of procedures for member declarations, citing instances where members did not declare directorships in the register of interest. In the 2021/22 Financial Audit, the Council had made some progress in addressing this issue, but there were still members who failed to declare directorships. The Council plans to continue reviewing and addressing this issue, and it is recommended that they implement an annual completeness check.

## Capital Programme

The Council has arrangements in place to monitor, control and report on costs for major capital projects, ensuring that it does not suffer significant cost overruns or negative impact on current performance, and does not fail to adhere to significant grant conditions. The Capital, Assets and Commercial Investment Review Group, scrutiny committee and capital project boards (internal and external) keep the body accountable and monitor costs, risks, progress, performance and key issues. Progress reports and major decisions are reported to Cabinet and the relevant Scrutiny Committee.

The development of grant arrangements and establishing structures and processes to monitor grants given to partners in on its way for the New Town Deals partners. As part of contract management, the Council will monitor performance against grant conditions and progress of partners. The Council must complete a government project monitoring and evaluation form that is submitted to Central Government every quarter, providing an extra layer of scrutiny and governance.

Project managers and heads of service identify risks that could impact the delivery of their respective capital projects and develop risk registers as part of contract management.

## Conclusion

We found no evidence or indication of significant risks in the Council's governance arrangements as such no further risk-based work has been undertaken in this area. Internal Audit coverage has returned to normal however some audits have been deferred, the Council should continue to prioritise areas that have not been audited in the last three years and aim not to continuously defer these to ensure service areas have operationally sound controls.

We have made three improvement recommendations. One in relation to appointing independent members to ASC and the other reporting procurement waivers, FOIs and complaints to committee.

# Improvement recommendations



## Governance

### Recommendation 4

The Council should consider presenting financial performance in tabular format, clearly comparing budget to outturn position. The report should be presented to Cabinet by service area or directorate in line with how budgets have been set.

### Why/impact

Clearer and easier for the reader and members to make comparisons between the budget for each area and the outturn position.

### Auditor judgement

Stating actual budget and outturn will promote transparency and enable members to exercise scrutiny in better detail.

We reviewed the budget report, outturn reports and quarterly financial and performance reports presented to Cabinet. These reports provide text on how the Council is performing against budget however, it does not mention what the actual budget is or the outturn value. The reports mention whether there are 'adverse' or 'favourable' variances which makes it harder to understand what figures are compared to calculate the variance.

### Management Comments

The Council presents service level financial performance data to the Executive Management Team who challenge and comment on the data. This data is then summarised within the Cabinet report for Members. The Portfolio Holder for Finance is briefed at monthly Portfolio Holder Briefing Sessions on the detailed (service level) budget monitoring prior to the quarterly summarised information being presented to Cabinet. The presentation of this information for cabinet will be reviewed.



The range of recommendations that external auditors can make is explained in Appendix C

# Improvement recommendations



## Governance

### Recommendation 5

Consider appointment of at least two Independent members to Audit and Standards Committee inline with updated CIPFA guidance.

### Why/impact

Appointing independent members will open the Council to useful challenge and insight, increase transparency over financial issues, improve value for money and effectiveness of the ASC.

### Auditor judgement

From our review of the Audit and Standards Committee membership and discussion with Senior Officers we found there was one Independent member in the ASC.

### Management Comments

The Council will seek to appoint a second independent member to the Audit and Standards Committee inline with the recently updated CIPFA guidance.



The range of recommendations that external auditors can make is explained in Appendix C.

# Improvement recommendations



## Governance

### Recommendation 6

The Council should report the activity levels (occurrence) and performance against targets for complaints, procurement waivers and Freedom of Information requests to the Audit and Standards Committee.

### Why/impact

This helps to promote openness and transparency between the council and Those charged with Governance.

### Auditor judgement

Establishing open channels of communication, council members and governance stakeholders can exchange critical information and insights necessary for effective decision-making, risk management, and overall governance effectiveness.

### Management Comments

The Council will build this information into the quarterly performance monitoring report.



The range of recommendations that external auditors can make is explained in Appendix C.

# Improving economy, efficiency and effectiveness



## We considered how the Council:

- uses financial and performance information to assess performance to identify areas for improvement
- evaluates the services it provides to assess performance and identify areas for improvement
- ensures it delivers its role within significant partnerships and engages with stakeholders it has identified, in order to assess whether it is meeting its objectives
- where it commissions or procures services assesses whether it is realising the expected benefits.

## Financial and performance information to assess performance to identify areas for improvement

The Council have a 4-year Corporate Plan running from 2022-26, this sets out the priorities, strategies and services for the period. Furthermore, it sets out the overall outcomes and KPI's for each priority, clearly mapping the key performance indicators to each priority. The plan allows the reader to easily compare what was achieved in 2021/22 to the target for 2022/23. The purpose of the plan is to provide 'a framework for decision making, which ensures that available resources are allocated to meet the needs of our communities. Having a clear vision for the future, aligned with strategic priorities and activities also provides a framework for managing the effectiveness of the organisation as well as for managing individual services.

As the plan covers four years, the context and actions change over time and as such the plan is reviewed annually to ensure it remains appropriate. As part of the annual cycle, the Council reports on the delivery of the key targets identified in the 4-Year Plan as part of its performance framework.

As a framework the Council's approach to performance reporting is similar to others in the sector. Cabinet and Scrutiny Committees receive quarterly performance reports. The council acknowledges the initial period of the plan will be influenced by rising energy costs and the cost of living crisis, the plan aim to provide secure foundations to enable the council to respond effectively to these pressures.

The quarterly performance reports include a summary and 2 appendices:

- Financial Performance Report – This report focuses more on the financial performance of the council, detailing where the council is performing against set budget and planned actions to offset variances.
- Corporate Performance Quarter - This report considers every KPI under the Council's strategic priorities. Each KPI is coloured coded for visual presentation of performance, whether it is being achieved or not and the trajectory of the indicator.

The report sets out overall performance and provides details for those KPIs not achieved along with a narrative of reasons for not achieving the target and actions being taken by officers. The quarterly report also reports on the capital programme and its funding position as well as its Treasury Management, which prove to be key especially as the Council have undertaken significant capital projects in recent years and the risk of changing interest rates.

## Assessing service performance and identifying areas for improvement

The Council have arrangements in place to learn from other local government organisations to improve its performance. The Council liaises regularly with other Staffordshire Districts and has a good knowledge of what others are doing and where good practice is in place. As part of its strategic planning it reviews benchmarking reports from the Ombudsman, LGA reports and its Local Government network. At the time of our report, the Council were currently in the process of an LGA peer review.



# Improving economy, efficiency and effectiveness

## Assessing service performance and identifying areas for improvement (Cont.)

During 2021, the Council engaged consultants to benchmark the Council against other authorities to identify service areas with high level of spend as part of its transformation programme 'One Council'. This is aimed to facilitate a fundamental change in the way the services are delivered to make it easier to residents to access services.

There is an open public consultation page on the Council's website which is clear and relatively straightforward to access. On this page, there are ongoing satisfaction surveys, current consultations and published satisfaction surveys. This allows the local public to assess local service delivery and is thus considered in decision making.

## Delivering within significant partnerships and engaging with stakeholders to meet objectives

The Council are aware of its key partners and have well documented governance procedures, which guide the council's involvement in the partnerships. The partnerships mentioned below provide impactful opportunities in terms of synergies and efficiencies gained from collaboration with partners however, it is key the council continue to monitor and assess performance and be open with its partners so it may build up a shared understanding of common challenges and design improvements to address such challenges

The nature of the services provided by the Council means it is required to work closely with a range of partners. Some of the main partnerships the council is involved with are:

- Kidsgrove Town Deal and Newcastle Town Deal
- Newcastle Partnership
- Staffordshire Leadership Board

Routine updates on performance against the Council Plan are reported to Cabinet and Scrutiny Committee. As part of the Council's approach to risk management, partnership risks are identified and recorded within the Council's risk management system GRACE. The council are aware of its key partners and have documented governance procedures which guide the council's involvement in the partnerships. The partnerships mentioned above provide impactful opportunities in terms of synergies and efficiencies gained from collaboration however, it is key the council continue to monitor and assess performance and be open with its partners so it may build up a shared understanding of common challenges and design improvements to address such challenges.

## Procurement

The Council has a detailed Procurement Strategy which details the Council's approach to procurement and sets out the stages by which the Council procures goods or services. The Strategy has four key areas or "aims" which are centred around showing leadership, behaving commercially, the corporate strategy and service priorities and achieving community benefits. Although the council has developed a procurement strategy, for the Council to guarantee efficient, economic and effective outcomes the council should aim to promote and implement a clear structure and process in terms of maintaining an updated contract register and processes around contract and performance management.

We noted the contract register published on the website is not up to date. This does not pose a significant risk to reporting requirements as we are aware the Council maintain an updated register on Contract Finder. However, if the contract register is only updated once a year there is a potential contract management risk.

Leadership and ownership within procurement team has been identified as a potential weakness with limited capacity to support the organisation deliver effective contract management which is undertaken by within services. We understand the council plans to establish the role 'Procurement Lead'. The individual who has taken on this role does not have this level of responsibility reflected within their job title or job definition. Defining roles enhances a culture of ownership of those who are responsible for contracts, it will also help to identify who will need training thus embedding processes which in turn will help to maintain a certain level of quality across contracts.

Procurement waivers are considered in the Statutory Officer Group made up of appropriate senior officers to consider these on a case-by-case basis, these are then signed off by the Head of Governance and legal or the Chief Executive. Although these are signed off by senior officer, there are limited controls in place to actively identify contracts that have departed from standard processes as this relies on officers to come forth or internal audit to identify past departures from a sample of contracts. It is also recommended to report these cases to the Audit and Standards Committee.

Internal Audit have planned Procurement and Contract Management audit for 2022/23, results and recommendations should be implemented appropriately.

# Improving economy, efficiency and effectiveness

## Contract management

We have also identified risk on limited capacity within central team regarding support for contract management. This has been identified by the authority as a risk and a programme of training on contract management training provided by Central Government has commenced.

Contract management is undertaken by individuals and we have identified there is no clear handover process of contracts and appropriate training provided to those responsible for contract management. This means there is a further risk of significant variations of performance and contract management across the council.

## Major Capital Investment

The Council is involved with a few high-profile Capital investment projects which include the New Town Deals, Future High Street Fund and the 'One Council' transformation programme. These are subject to high level of scrutiny as seen with their respective boards and routine progress updates to Cabinet and Scrutiny Committee. The Head of Finance and Head of Legal sit on the New Town Deal and One Council board, providing assurance the council act within its powers and consider financial implications. The board monitor spend, risk, progress and key issues and meet routinely. These are projects, that involve a great deal of capital and resources with associated legal and financial risks that senior officers monitor.

The Capital, Assets and Commercial Investment Review Group oversees performance of the major capital projects including reviewing actual spend vs budget. The Council considered the skills and capacity required to deliver the projects and sought experienced external advice as well as recruiting where necessary. They invested in its capabilities and capacities within the capital team, through hiring experienced staff and training.

The Council fosters open and transparent relationships when working with experienced project leads and external consultants to deliver planned projects, this includes maintaining close transparent working relationship and working efficiently together when developing detailed investment plans at the initial stages of work.

Contracts issued are market tested to allow the council to assess whether they are receiving the best value for money and review arrangements. A design and build approach has been identified as a key vehicle to value for money, by involving the contractor from the start to the end it manages costs and allows for a more seamless transition from designing to build, thus reducing the risk of designs being too expensive to build. The Council also considers social value though not mandated when contracting for example, requesting local employability and net zero which may increase costs, however, have positive longer-term impacts such as increased marketability and lower prices for the end user.

The Council have developed and are still implementing arrangements to monitor the performance of grant partners, key service providers and sub-contractors as it begins to progress to the next stages. This is the first time the council have undertaken such large capital projects. Whilst the Council have shown they have invested in its ability to roll out the programme, it is imperative it continues to monitor and assess performance, costs and risks of all parties involved.

## Conclusion

We found no evidence or indication of significant risks in the Authority's economy, effectiveness and efficiency arrangements as such no further risk – based work has been undertaken in this area. The authority has effective controls in place to deliver value for money and takes appropriate steps where necessary, however there are some improvement recommendations that will enhance those controls.

# Improvement recommendations



Improving economy, efficiency and effectiveness

## Recommendation 7

The Council should consider maintaining a partnership's register, referencing how each partnership supports the Council's Priorities and the status and performance of the partnership for monitoring purposes. The register should be regularly reviewed to ensure all key partnerships are included and updated to show the status of the partnership and reasons why, if any for cessation.

### Why/impact

Monitoring of partnerships will allow the Council to continuously reconsider the utility of partnership arrangements and ensure they achieve value for money.

### Auditor judgement

The Council is involved in key partnerships, some duly constituted. Though we have not identified any significant failings amongst the Council's partnerships. A partnership register would allow for proper monitoring of partnership arrangements.

### Management Comments

The Council is in the process of producing an organisational wide project list which will include all the projects the Council is working on. Partnership information can be included in this project list.



The range of recommendations that external auditors can make is explained in Appendix C.

# Improvement recommendations



Improving economy, efficiency and effectiveness

## Recommendation 8

The Council should implement controls to identify dispensations from standard procurement policy.

## Why/impact

Departures from procurement policy can pose significant risks to the council, including the potential for fraud, corruption, and reputational damage. By implementing controls to identify departures from procurement policy, an organization can detect and prevent such risks before they can cause harm.

## Auditor judgement

Limited controls in place to actively identify contracts that have departed from standard processes as this relies on officers to come forth or internal audit to identify past departures from a sample of contracts. There is a risk not all procurement waivers are detected.

## Management Comments

The Council has procedure in place in order to control orders and contract procured for example only the Chief Executive, S151 Officer and Deputy S151 Officer can approve orders over £50k as per the Financial Regulations.

The Council is currently updating the Financial Regulations and will ensure the points raised in the improvement recommendation are covered.



The range of recommendations that external auditors can make is explained in Appendix C.

# Improvement recommendations



Improving economy, efficiency and effectiveness

## Recommendation 9

The Council should consider evaluating and reviewing contract management and procurement processes and arrangements to ensure these are adequate and sufficient. This includes maintaining an up to date contract register and monitoring capacity of the procurement and contract management team.

## Why/impact

The Council maintain an updated register on Contract Finder. However, the contract register is only updated once a year thus leading to a potential contract management risk and reducing effectiveness of contract management. Senior Officers have also identified limited capacity within contract management and procurement, steps have been taken such as training to improve the capacity and capabilities within the team.

## Auditor judgement

It is more important than ever to continue to invest in contract management and procurement as the Council undertake significant capital projects. Limited capacity and processes impact the effectiveness of contract management and procurement thus putting the Council at greater risk.

## Management Comments

The Council does maintain an up to date Contracts Register and will ensure that this up to date copy is published on the Council's website. In addition, the Council will review the capacity of the procurement and contract management team.



The range of recommendations that external auditors can make is explained in Appendix C.



# Follow-up of previous recommendations

#	Recommendation	Type of recommendation	Date raised	Progress to date	Addressed?	Further action?
1	Within the Corporate Risk Register, we recommended that each risk is clearly mapped to the relevant corporate objectives.	Improvement	February 2022	Corporate risk register clearly maps each risk to Council's objectives/priorities.	Yes	No further action required.
2	The Council should ensure Internal Audit coverage returns to normal as soon as possible to ensure there is no impact on the Council's internal control environment. Areas of the Council that have not been audited in the last three years should be given priority.	Improvement	February 2022	Internal audit plan developed on a risk-based approach to ensure efficient coverage to deliver a robust annual opinion. A few 21/22 and 22/23 audits have been deferred. The 21/22 Asset Management was deferred to 2023/24, last audit date 2017/18.	Partially	The Council should continue to prioritise areas that have not been audited in the last three years.
3	The quarterly financial and performance review report include a breakdown of financial performance by directorate and service areas.	Improvement	February 2022	Most recent financial and performance review reports do not appear to include a breakdown of financial performance by directorate and service areas.	No	The Council should consider including detailed breakdown.
4	Review the adequacy of procedures around members declaring interests. Also, implement an annual completeness check to identify any gaps in declarations. For example, this may include a search of Companies House records to compare directorships held to those recorded on the register of interests.	Improvement	February 2022	Financial Statement audit found 4 members with undeclared interests, the Council plan to review and implement annual completeness- either on a random basis on all members.	Partially	The Council should consider implementing completeness checks.

# Opinion on the financial statements



## Audit opinion on the financial statements

We gave an unqualified opinion on the Council's financial statements on 30 November 2022.

## Other opinion/key findings

We issued unmodified opinions in respect of other information.

We did not report any matters by exception

## Audit Findings Report

More detailed findings can be found in our AFR, which was reported to the Council's Audit Committee on 14 November 2022.

## Whole of Government Accounts

To support the audit of the Whole of Government Accounts (WGA), we are required to review and report on the WGA return prepared by the Council. This work includes performing specified procedures under group audit instructions issued by the National Audit Office.

The Council was below the threshold requiring extended audit procedures. We issued the required 2021/22 assurance statement to the NAO on 29 March 2023.

## Preparation of the accounts

The Council provided draft accounts in line with the national deadline and provided a good set of working papers to support it.

## Issues arising from the accounts:

The key issues were:

- Completeness of expenditure – we identified expenditure of £185,000 not had been accrued for in 2021/22.
- Control weaknesses were identified over journals posted to the Council's financial ledger, which increase the risk of misstatement due to fraud or error.
- Capital accounting cut-off procedures were not applied correctly in the prior year. We identified 15 asset disposals included in the 2021/22 accounts that were disposed of in the prior year.
- Completeness of the register of interests. Our search of Companies House records found interests that had not been declared by members.

## Grant Thornton provides an independent opinion on whether the accounts are:

- True and fair
- Prepared in accordance with relevant accounting standards
- Prepared in accordance with relevant UK legislation



# Appendices

# Appendix A – Responsibilities of the Council

Public bodies spending taxpayers' money are accountable for their stewardship of the resources entrusted to them. They should account properly for their use of resources and manage themselves well so that the public can be confident.

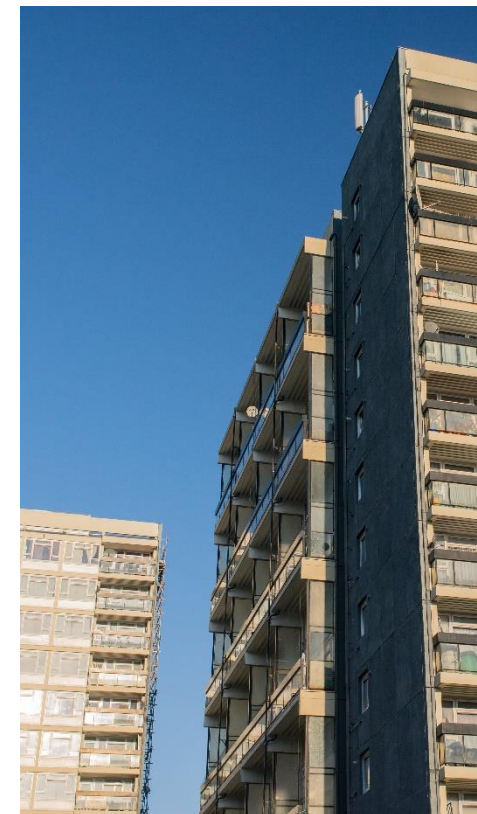
Financial statements are the main way in which local public bodies account for how they use their resources. Local public bodies are required to prepare and publish financial statements setting out their financial performance for the year. To do this, bodies need to maintain proper accounting records and ensure they have effective systems of internal control.

All local public bodies are responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness from their resources. This includes taking properly informed decisions and managing key operational and financial risks so that they can deliver their objectives and safeguard public money. Local public bodies report on their arrangements, and the effectiveness with which the arrangements are operating, as part of their annual governance statement

The Chief Financial Officer (or equivalent) is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Chief Financial Officer (or equivalent) determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The Chief Financial Officer (or equivalent) or equivalent is required to prepare the financial statements in accordance with proper practices as set out in the CIPFA/LASAAC code of practice on local authority accounting in the United Kingdom. In preparing the financial statements, the Chief Financial Officer (or equivalent) is responsible for assessing the Council's ability to continue as a going concern and use the going concern basis of accounting unless there is an intention by government that the services provided by the Council will no longer be provided.

The Council is responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources, to ensure proper stewardship and governance, and to review regularly the adequacy and effectiveness of these arrangements.



# Appendix B – Risks of significant weaknesses, our procedures and findings

As part of our planning and assessment work, we considered whether there were any risks of significant weakness in the Council's arrangements for securing economy, efficiency and effectiveness in its use of resources that we needed to perform further procedures on. The risks we identified are detailed in the table below, along with the further procedures we performed, our findings and the final outcome of our work:

Risk of significant weakness	Procedures undertaken	Findings	Outcome
Financial sustainability was not identified as a potential significant weakness	None	N/A – no risk of significant weakness identified.	N/A – no risk of significant weakness identified.
Governance was not identified as a potential significant weakness	None	N/A – no risk of significant weakness identified.	N/A – no risk of significant weakness identified.
Improving economy, efficiency and effectiveness was not identified as a significant weakness	None	N/A – no risk of significant weakness identified.	N/A – no risk of significant weakness identified.



# Appendix C – An explanatory note on recommendations

A range of different recommendations can be raised by the Council's auditors as follows:

Type of recommendation	Background	Raised within this report	Page reference
Statutory	Written recommendations to the Council under Section 24 (Schedule 7) of the Local Audit and Accountability Act 2014.	No	N/A
Key	The NAO Code of Audit Practice requires that where auditors identify significant weaknesses as part of their arrangements to secure value for money they should make recommendations setting out the actions that should be taken by the Council. We have defined these recommendations as 'key recommendations'.	No	N/A
Improvement	These recommendations, if implemented should improve the arrangements in place at the Council, but are not a result of identifying significant weaknesses in the Council's arrangements.	Yes	9, 13, 14, 15, 19, 20

# Appendix D – Sources of evidence



## Staff involved

- Martin Hamilton, Chief Executive
- Sarah Wilkes, Head of Finance (S151 Officer)
- Daniel Dickinson, Head of Legal and Governance
- Clare Potts, Strategic Manager – Audit and Fraud
- Craig Turner, Deputy S151 Officer
- Simon Sowerby, Corporate Procurement Manager
- Simon McEneny, Executive Director – Growth and Development



## Documents Reviewed

- Statement of Accounts 2021/22
- Council meeting minutes and reports
- Revenue and capital budget strategies
- Provisional financial outturn
- Local Development Scheme
- Local Plan Issues Strategic Options – Consultation Pack
- Investment Strategy
- Financial Regulations
- Draft savings proposal
- Council Plan
- Borough local plan
- Annual Governance Statement
- NuL Town Investment Plan
- Contract Register
- Treasury Management Strategy
- Treasury Management Annual Report
- Treasury Management Half Yearly Report
- Quarterly Financial and Performance Review Report
- Quarterly Corporate Performance
- Quarterly Financial Performance
- Procurement Strategy
- Procurement Review
- Procurement of ICT Server Support
- Procurement of Financial Transaction and Legal Case Management System
- Staffordshire Leaders Board
- Medium Term Financial Strategy
- Commercial Strategy
- Risk Management Policy and Strategy
- Quarterly Corporate Risk Management Report
- Overdue Recommendations
- Corporate Risk register
- Internal Audit Report
- Internal Audit Plan and Charter
- Quarterly Internal Audit Update
- External Review of Internal Audit and External Quality Assessment
- Anti Fraud and Anti Corruption Framework
- Anti Money Laundering Policy
- Anti Money Laundering Staff Guidance
- Fraud Response Plan
- Whistleblowing Policy
- Corporate Fraud Arrangements
- Risk Profile for Cyber Risk and Data Breach and Risks relating to Cyber and Data Breach
- CACIRG Agenda
- Cash flow forecast
- Revenue Budget Book
- Cabinet Report One Council and One Council Programme Update
- Constitution
- Newcastle Partnership Constitution
- Kidsgrove sports centre refurbishment and final account
- Newcastle Town Deal Updates
- Progress reports on Newcastle Town Deal and Future High Streets Fund

