

REPORT TO:	EXTRAORDINARY COUNCIL 3 February 2022
SUBJECT:	Report in the Public Interest concerning the refurbishment of Fairfield Halls and related governance arrangements
LEAD OFFICER:	Katherine Kerswell, Chief Executive Richard Ennis, Interim Corporate Director of Resources and Section 151 Officer John Jones, Interim Monitoring Officer
WARDS:	All

SUMMARY OF REPORT:

In late December 2020, the Council held discussions with its external auditor, Grant Thornton, regarding concerns over historical governance arrangements and spending in relation to the refurbishment of Fairfield Halls and related projects over the financial years 2016/17 – 2019/20.

The external auditor initially reviewed the concerns and decided to begin a formal value for money review of the refurbishment of Fairfield Halls and the associated governance arrangements between June 2016 and early 2020.

The external auditor commenced a formal Value for Money report in the late spring / early summer of 2021. However, the external auditor then paused work on that draft and determined that the issues uncovered required further consideration and investigation, the results of which are set out in the Report in the Public Interest.

Grant Thornton has now issued its ‘Report in the Public Interest’ **concerning the refurbishment of Fairfield Halls and related governance arrangements** on 26 January 2022, which was published by Croydon Council on Wednesday 26 January 2022. The report details significant concerns regarding the decision making, value for money, behaviour and governance arrangements that were associated with this major project during the financial years 2016/17 to 2019/20.

This report details the Council’s statutory obligations in response to the publication of the report, which have to date been met in full. The report outlines the further statutory requirements that the Council is required to take following this Extraordinary Council Meeting.

The report further details the range of corrective actions that have been taken to date and proposes an action plan in response to the recommendations made by the external auditor. It is also proposed that this new action plan be included in the Croydon Renewal and Improvement Plan, currently being refreshed for 2022/23 and beyond.

This Report in the Public Interest is an entirely separate report from the previous Report in the Public Interest received by the Council on 23 October 2020.

Whilst it touches on some of the same subject matter as that first report, its production by the external auditor does not infer in any sense that the Council has failed to respond to the requirements and recommendations of the first report. In fact, the external auditor comments “the Council has made considerable improvements [since] and is continuing to respond to matters contained in that report [October 2020 RIPI]”.

As has been very recently reported and independently audited, delivery of the actions agreed by full Council for the November 2020 Report in the Public Interest stands at 62% and was most recently noted by Cabinet on 24 January 2022 as standing at 65%.

FINANCIAL IMPACT:

There will be costs associated with the implementation of the recommendations detailed within the report and for the production of the external auditor’s report.

The costs of this report are yet to be finalised and an update regarding the associated costs will be presented to a future meeting of Cabinet for consideration and approval.

The approved budget for the refurbishment project was £30m. The total expenditure in relation to this total project was £67.5m as set out in section 2 below and in the Report in the Public Interest.

In relation to the financial impact on the Council accounts, detailed by the RIPI report, the Council proactively corrected and provided for the associated costs within 2019/20 and 2020/21 accounts and therefore will not affect the general fund in this financial year nor going forward.

Section 2 of the report details the accounting corrections the Council has made in agreement with the external auditors.

1. RECOMMENDATIONS:

Council is recommended to:

- 1.1 Fully accept the findings of the Report in the Public Interest and the external auditor’s recommendations;
- 1.2 Note that recommendations 1, 2, 3, 4, 7, 9 and 11 have been identified by the external auditor as S24 statutory recommendations as detailed in appendix 1 to the report;
- 1.3 Note the range of corrective actions that have already been taken to date as detailed in paragraph 2 of the report;
- 1.4 Note that the financial issues detailed in the report have already been fully taken into account in the Council’s Medium Term Financial Strategy as agreed by Council in March 2021 and that the report does not create any

significant additional financial pressures that have not already been dealt with by the Council.

- 1.5 Consider and agree with the opinion contained in the Council's Chief Finance Officer's (Section 151 Officer) report set out in paragraph 4 of this report;
- 1.6 Consider and agree with the opinion contained in the Council's Monitoring Officer's report set out in paragraph 5 of this report;
- 1.7 Consider and agree the action plan detailed at appendix 2 to this report, that includes a response to each of the external auditor's recommendations, and the indicative timeline for actions and accountabilities;
- 1.8 Agree that the action plan be presented to both the General Purposes & Audit Committee and the Scrutiny & Overview Committee at their next meetings to consider and review the plan from their differing constitutional positions and report any feedback to Cabinet.
- 1.9 Request that Cabinet receives a report that includes any feedback on the action plan from the Scrutiny & Overview Committee and the General Purposes & Audit Committee and provides further detail on the delivery of the Action Plan, including the anticipated costs of implementing the recommendations;
- 1.10 Agree that the action plan be incorporated into the Croydon Renewal and Improvement Plan as part of the refresh currently underway;
- 1.11 That progress on implementing the external auditor's recommendations be included in the existing Croydon Renewal Improvement Plan update reports that are presented to Cabinet, the Scrutiny & Overview Committee, General Purposes and Audit Committee and Council;
- 1.12 Note that a report detailing proposals to finalise any further refurbishment of the Fairfield Halls will be presented to Cabinet in March 2022.
- 1.13 Note that the Chief Executive has written to the Directors of Brick by Brick to request that they review and explain the charge made to the Council in relation to the project management of the refurbishment of the Fairfield Halls and the variations.
- 1.14 Note that the Council will continue to maintain an open dialogue with the external auditor, Independent Chair of the General Purposes and Audit Committee, Department for Levelling Up, Housing and Communities and the Improvement and Assurance Panel to keep them apprised of the progress in implementing the Action Plan.

1. BACKGROUND

- 1.1 As part of the Council's work following the original Report in the Public Interest received in October 2020, it formally raised concerns about historical arrangements, behaviour and spending regarding the refurbishment of Fairfield Halls with its external auditor, Grant Thornton. At that point, the Council and the external auditor jointly discussed whether consideration should be given to undertaking a formal Value for Money review of the major project. Following their own assessment, the external auditor decided to progress on this basis.
- 1.2 During this work however, the external auditor determined the issues uncovered required further consideration and so the Value for Money review approach was paused and their work focused on investigating those issues, the results of which are set out in the Report in the Public Interest.
- 1.3 Having completed that additional work, the external auditor has determined to issue a Report in the Public Interest (the report) concerning the refurbishment of the Fairfield Halls and the related governance arrangements. The full report is attached at Appendix 1.
- 1.4 The conclusions of the external auditor's review are detailed in full in Appendix 1. They include that the Council "failed to ensure the legality of the arrangements for the project", that the Council "failed to ensure it was acting lawfully", and "the lack of formal consideration of the external legal advice, the lack of completed legal land transfer documentation and the lack of properly executed written legal arrangements covering the provision of funding to Brick by Brick is in our view a very serious matter and demonstrates fundamental failings by the Council". These are significant findings.
- 1.5 For clarity, Members should note that *unlawful* expenditure should not be confused with *illegal* expenditure. The external auditor has not made any suggestion that any act has taken place that is prohibited by law.
- 1.6 In summary, the external auditor is of the opinion that the failures were:
 - i) to ensure that statutory duties were fulfilled;
 - ii) that legal advice was not followed;
 - iii) that the requirements of the constitution were not followed; and
 - iv) therefore the governance practices including the approach to decision making and financial controllikely led to significant expenditure being incurred without the legal authority to do so.
- 1.7 In considering what action to take as a result of the findings of its review, the external auditor has noted that the Council has fully accepted the concerns in regard to the governance and financial arrangements for the project, had already correctly rectified its treatment of the expenditure on the Fairfield Halls

refurbishment project and as such, is of the view that seeking a declaration of unlawful expenditure from the court would not materially remedy the situation.

- 1.8 On that basis, the external auditor has issued a Report in the Public Interest fulfilling their statutory duty in accordance with Section 24 and Schedule 7 of the Local Audit and Accountability Act 2014.
- 1.9 The report stated in its conclusions that the external auditor is of the opinion that:
 - i) The Fairfield Halls refurbishment was a complex project that was delivered later and at a higher cost than authorised by the original Cabinet approval in June 2016.
 - ii) That the Council failed to ensure the legality of the arrangements for the project;
 - iii) That gaps in the Council's governance at that time restricted wider scrutiny and challenge that may have allowed corrective action to be taken; and
 - iv) That throughout the project there have been examples of a failure to discharge duties from a small group of senior officers (the then Senior Statutory Officers and the then Executive Director of Place). These senior officers were responsible for reporting to the then Portfolio holders (the Portfolio Holder for Homes and Gateway Services, for Finance and Resources and the Leader) who were either not briefed by officers and failed to request briefings on the project or did not take effective action in response to concerns raised by the senior officers.
- 1.10 In reaching these conclusions, the external auditor highlighted 19 areas where it had concerns regarding the refurbishment project. These 19 areas are:
 - i) The legal arrangements for engaging Brick by Brick to refurbish the Halls
 - ii) The legal arrangements for funding Brick by Brick to refurbish the Halls
 - iii) Not fully considering or implementing legal advice received
 - iv) The statutory powers on which the council relied in order to lend money to Brick by Brick
 - v) Compliance with State Aid rules (now known as UK obligations on subsidy control)
 - vi) How challenge and concerns raised by another Local Authority, working as the accountable body for the Coast to Capital Local Enterprise Partnership, were considered
 - vii) How the loans to Brick by Brick were treated in the Council's Minimum Revenue Provision policy
 - viii) Signing of contracts and record keeping of formal documents
 - ix) Governance arrangements for Brick by Brick

- x) Governance over the Fairfield Halls Refurbishment Project
- xi) Reporting to the Scrutiny & Overview Committee
- xii) The financial position of the project
- xiii) The original budget setting process for the project
- xiv) The final cost of the project
- xv) The impact on the Council's overall financial position
- xvi) The project management of the refurbishment and the co-ordination of contractors
- xvii) The value for money achieved by the project
- xviii) The inherent conflicts of interest
- xix) Issues regarding delegated decision making

- 1.11 The report contains 12 recommendations, of which 7 are identified as statutory recommendations. Statutory recommendations are written recommendations to the Council made by the Auditor under section 24 (Schedule 7) of the Local Audit and Accountability Act 2014. A recommendation under Schedule 7 requires the Council to discuss and respond publicly to the report. This discussion and response is taking place at this Extraordinary Meeting, which is being held within one month of receiving the report and statutory recommendations as required by the Act. Council must decide (i) if the recommendations are accepted and (ii) what, if any actions will be taken in response to them. The Action Plan at appendix 2 sets out the actions that the Council proposes to take in response to all of the recommendations made in the report, including the 7 statutory recommendations.
- 1.12 The Council fully accepts the findings of the report and the concerns raised by the auditor.
- 1.13 Both the new administration, the current statutory officers and the chief officers share the serious and significant concerns at the findings in the report, and particularly that those responsible for the failures of the refurbishment project did not provide formal, regular information to members that would be expected in running a project of this scale.
- 1.14 In the time that has passed since the events described in the report, the Council's new political and chief officer leadership has been clear that the Council needs to learn from its past failings and put in place more rigorous governance and higher expectations on accountability and transparency for both officers and Members. The work to date on this has been positively commented upon by the external auditor in the report.
- 1.15 The events, decisions and actions described in the Report in the Public Interest are an important part of understanding what went wrong in the past so that the Council can ensure it never happens again. The recommendations made by the external auditor reinforce the importance of

the work that is underway to strengthen not only the Council's governance processes, but also the culture and values of the Council.

2. ACTIONS ALREADY TAKEN SINCE THE EVENTS DESCRIBED IN THE REPORT

- 2.1 Members will be aware that this Report in the Public Interest reflects decisions and events relating to the four year period 2016 to early 2020. Over the past fifteen months, the Council has begun to deliver a wide-ranging transformation programme with new political and chief officer leadership and a strong focus on embedding a new culture of more rigorous governance, openness and accountability. The Improvement and Assurance Panel appointed by the Secretary of State for Department for Levelling Up, Communities and Housing has assessed the Council's progress over that period and provided routine updates to the Government. In her letter in response to the latest update from the Panel on 2 November 2021, the Minister of State for Equalities and Levelling Up Communities, Kemi Badenoch MP noted the "significant progress" made by the Council.
- 2.2 At its meeting on 6 December 2021, Cabinet received a report that provided a one year on update from lead members of the non-statutory rapid review team that was appointed by the then Secretary of State for Housing, Communities and Local Government in October 2020. The update report reviewed the Council's progress against the recommendations the review team had made in its original report, along with reviewing the Council's progress in improving its financial performance.
- 2.3 The report of the follow up review concludes "significant progress has been made against the Non-Statutory Review recommendations, and the recovery effort is well underway. Where the recommendations have not be completed in full, there is progress". The report can be read in full at <https://democracy.croydon.gov.uk/ieListDocuments.aspx?CId=183&MId=2512&Ver=4>.
- 2.4 At its meeting on 13 December 2021, Council also noted the latest update report on the progress made to implement the recommendations made in the previous Report in the Public Interest that was published in October 2020. This report detailed that 62% of recommendations had been implemented and can be read in full at <https://democracy.croydon.gov.uk/mgAi.aspx?ID=13763#mgDocuments>.
- 2.5 As a result of the progress in delivering the significant change programme across the council since September 2020, there are many areas identified in this Report in the Public Interest where the Council has already learned from its previous failings and has implemented improvement measures. A number of these steps that relate to the findings described in the external auditor's report are summarised below.

Ensuring that expenditure on refurbishing Fairfield Halls has now been accounted for correctly

- 2.6 The external auditor's concerns regarding the expenditure on Fairfield Halls flowed out of the previous report in the public interest issued in October 2020. As part of the Council's response to the issues contained in that report, and to issues that the Council had identified itself, concerns regarding the historical decision making and governance relating to the refurbishment project were raised with the external auditor in December 2020.
- 2.7 The Council previously reported to Cabinet in February 2021 progress being made on resolving legacy spend issues on Fairfield Halls and associated projects. The Council reported that the total spend on Fairfield Halls and associate projects was £69.16m. During 2021/22 Brick by Brick presented updated figures to the Council after a further detailed internal review within the Company. This has resulted in a revision downwards from the figures presented in February 2021 and the total spend on the Halls and associated projects is £67.5m. The main reasons for the change related to VAT and duplicate ledger entries and reduction in accrual following further detailed analysis.

As at the end of March 2020, a total of £67.5m had been spent on the Fairfield Halls. Brick by Brick had additionally incurred a total interest charge of £9.10m. Of the £67.5m spend the Council had loaned Brick by Brick £61.0m and the balance of £6.5m had been funded from the Local Enterprise Partnership "Coast 2 Capital" grant funding. In addition, the £0.3m of further works were expensed on the adjacent car park and public realm sites, which were all funded from using Council loans.

- 2.8 The Council's accounting follows the accounting principle under International Financial Reporting Standards that require accountants to ensure transactions are accounted for based on the substance of the transaction rather than their legal form. Substance over form means that when accounting for financial transactions, the measurement and reporting is of the actual impact of the event and not its legal description.
- 2.9 In other words, if your actions are different to what is required by definition in law, to make something lawful, the substance (your actual actions and deeds) of what you have done takes precedence in determining the lawfulness of the actions and not what you have defined them or described them to be.
- 2.10 The Council accounted for the transactions in the manner they were designed to occur. This meant that the Council's loan to Brick by Brick Croydon Limited was accounted for as such and the Council accrued the interest on that loan at a rate of 6.25%.
- 2.11 The Fairfield Halls building as well as the land it sits on were also accounted for within the Council's balance sheet as no transfer had taken place and the Council continued to own the asset.

- 2.12 The review by the external auditor identified that the works done by Brick by Brick Croydon Limited were on a Council asset and therefore should have been classified as capital expenditure from the Council's perspective. As mentioned within 2.8, it is important that transactions are accounted for based on substance of the transaction rather than legal form. The Council and Brick by Brick, whilst not formally documented via a legal agreement, had always intended to transact in a way where the Council would lend monies to the company to develop the Halls and the College Green site. The Council and Brick by Brick both accounted for the monies loaned, in line with the June 2016 Cabinet report.

As indicated within 2.7 and 2.8 the total spend position has changed since figures previously reported to Cabinet in February 2021. As a result of this change the Council will need to work with Grant Thornton to ensure all accounting entries are correctly implemented. The Council had initially calculated an interest write off of £9.15m based on a total spend of £69.16m, however revision to the numbers will result in a positive interest adjustment by £0.050m, therefore reducing the amount initially written off. Overall, the change in figures is not expected to impact the Council's financial position adversely.

- 2.13 The Council has agreed with the external auditor's assessment and subsequently made corrections to its 2019/20 and 202/21 accounts. The loan was corrected from the Council's balance sheet and the Council accounted for the costs incurred by Brick by Brick as capital expenditure which was capitalised to the asset. The accrued loan interest charge of £9.15m was written off to the Income & Expenditure statement as a prudent measure. Whilst the accounting entries and corrections have been agreed with Grant Thornton in principle, further review and tests are ongoing to ensure all key accounting requirements are fulfilled.
- 2.14 The approach to correcting the Council's accounts and the accounting treatment had been discussed and agreed with the external auditor prior to being implemented by the Council in the budget report of March 2021.
- 2.15 It needs to be explicitly understood that the financial issues identified in this Report in the Public Interest 2021 report have been already fully taken into account in the Council's MTFs as agreed by Council in March 2021. This report does not create any significant additional financial matters that need to be dealt with.

The Future of Brick by Brick Croydon Limited

- 2.16 At its meeting on 21 September 2020, Cabinet resolved to commission an independent review of all companies and entities that it owned to fully document their relationship with the Council, to ensure that they were fit for purpose and to ensure that the risk profile they presented for the Council was fully understood. The report and minute can be viewed here: <https://democracy.croydon.gov.uk/mgAi.aspx?ID=9341>.

2.17 The findings of that independent review were reported to Cabinet on 25 November 2020 and predominantly focused on Brick by Brick due to the high value of loans that the Council had made to the company and the higher public profile of that investment. The full report and minute can be viewed here: <https://democracy.croydon.gov.uk/mgAi.aspx?ID=10047>.

2.18 As an immediate consequence of that review, the Council:

- i) Removed the existing Directors of Brick by Brick and appointed two new Non-Executive Directors with strong financial backgrounds (Council should note the appointment of 2 additional further Directors to ensure that the Board has strong industry experience to supplement the strong financial experience of the current directors);
- ii) Passed a resolution to formally allow the Council to have sight of all minutes of Company Directors' meetings and records of all decisions made by the Company Directors.
- iii) Passed a resolution to formally allow the Council to inspect all Company accounting or other records or documents at any time.
- iv) Commissioned a further review to assess the different options identified in the independent review regarding the Council's interests in Brick by Brick.

2.19 Cabinet has considered a number of papers on the future of Brick by Brick during 2021.

At its meeting on 18 February 2021, Cabinet agreed to pursue an option that included Brick by Brick building out a number of sites in its portfolio, the sale of a number of other sites and keeping the option of a sale of the business under consideration.

On 17 May 2021, Cabinet received a further report that included details of a single bidder to purchase Brick by Brick and that a best and final offer had been received.

At its meeting on 12 July 2021, Cabinet resolved to reject the offer to purchase Brick by Brick, and instead to build out 23 sites and for six remaining sites to be returned to the Council and marketed for sale. This was because it considered that this provided the best means for the Council and local taxpayers to maximise the return on previous expenditure on Brick by Brick.

2.20 Having resolved to pursue this partial build out option, it is estimated that those sites being built out will be completed in the 2023/24 financial year and Cabinet will be presented with a report at that time to determine the next steps for Brick by Brick following the conclusion of the partial build out.

Governance Arrangements for Brick by Brick Croydon Limited

- 2.21 As the Report in the Public Interest makes clear, the Council has had a number of governance bodies for its growth activity and major projects, including Brick by Brick. Learning from these models, a new approach to governance is being introduced with clarity on Member and officer roles clearly established.
- 2.22 In January 2021, the Council established a Brick by Brick Shareholder and Investment Board which was designed to oversee performance and delivery matters within Brick by Brick. The Board monitored and reviewed the delivery of the revised business plan for Brick by Brick and replaced the previous "Shareholder Investment Board". That previous Board was comprised of a combination of Members and Officers.
- 2.23 Cabinet considered a further paper at its meeting in November 2021 that set out the future governance arrangements for Brick by Brick. This report established the Brick by Brick Shareholder Cabinet Advisory Board which replaced the Shareholder & Investment Board. The new Board is comprised exclusively of Cabinet Members with officers participating in an advisory capacity only.
- 2.24 Full details of the new Board can be found in the Cabinet paper here: <https://democracy.croydon.gov.uk/documents/s33733/06%20Report%20-%20BBB%20Governance.pdf>.

Governance Arrangements for Other Council Owned Companies

- 2.25 In addition to strengthening the governance arrangements for the Council's ownership of Brick by Brick, Cabinet also agreed new arrangements for all other Council owned companies at its meeting on 26 July 2021 where it was agreed to establish the Croydon Companies' Supervision and Monitoring Panel. This is an officer only panel that will formally report and, if appropriate, make recommendations to Cabinet on a biannual basis and brief relevant Cabinet Members frequently between formal reporting to Cabinet.
- 2.26 Full details of this Panel can be found at <https://democracy.croydon.gov.uk/documents/s31451/Governance%20of%20Companies.pdf>.
- 2.27 Both the Croydon Companies Supervision and Monitoring Panel and the Brick by Brick Shareholder Cabinet Advisory Board are operating to a set of principles of good governance, which are detailed in Section B of the appendix to the Cabinet report and can be seen here <https://democracy.croydon.gov.uk/documents/s31453/Appendix%202%20-%20Terms%20of%20reference.pdf>.

Other Actions to Strengthen the Council's internal governance

- 2.28 In addition to the specific measures mentioned above, the Council has undertaken a range of further activities to improve areas of governance that have been covered in this and the previous Report in the Public Interest.
- 2.29 This includes clarifying member roles and responsibilities through the production of a range of member role profiles which were noted by Ethics Committee at its meeting on 30 September 2021, copies of which can be seen here
<https://democracy.croydon.gov.uk/documents/s32629/MD%20Panel%20Member%20development%20update%20121021.pdf>.

All corporate director and director role profiles have also been rewritten as part of the reorganisation of the council, incorporating the Nolan principles, and agreed by Full Council in July 2021. Together, this has helped to clarify the respective roles and responsibilities of members and chief officers.

- 2.30 This has been reinforced through the adoption of the new model code of conduct for members by Council at its meeting in October 2021. A new code of conduct for all officers has now been adopted and rolled out to all staff. These new governance arrangements will be supplemented by the production of a new Member and Officer working protocol which is due to be presented to Council in March 2022.
- 2.31 In July 2021, full Council agreed the Organisation Redesign report which introduced the new approach to internal control in terms of officer and member boards and activity. The actions outlined ranged from agreeing a new vocabulary, a set of new job descriptions and accountabilities as mentioned above and a set of new internal control officer boards and a reporting framework into Cabinet.
- 2.32 Officers already operate within a system of briefing Cabinet members and opposition leads and working with Scrutiny. However, the internal control system requires a more co-ordinated and coherent range of management activity across the Council that will then report into the relevant Cabinet and opposition lead Member briefing meetings, Cabinet Advisory Boards and Scrutiny Chairs.
- 2.33 As the July 2021 Council report mentions, the Council did have a set of internal controls and bodies that had fallen into abeyance and many documents are still available on the council's intranet for managers and staff.
- 2.34 There is a great deal in those resources online that is of value and is still of relevance today. For example, there is a corporate code of governance that incorporates the CIPFA "Delivering good governance" code and each directorate used to have their own scheme of management and internal controls and delegations defined and published.
- 2.35 A system of internal control inside a local authority consists of a range of processes and activities that must be complied with by managers and staff to

ensure effective governance and that stewardship of public money can be assured. But it is not solely about the correct implementation of policies, processes and forms. For it to be truly effective it needs to be part of the day to day management behaviours and dialogue of the Council.

2.36 Another very important element of an internal control system is the need for it to be effectively organised so it can form part of the business of the Council in a smooth and efficient way. It also needs to involve managers and senior managers across the Council in order for it to be a truly lived culture.

2.37 As part of the proposed changes to the senior management structure, it was proposed to introduce a new series of internal control officer boards. These have been established or are in the process of being established, and will be captured in the updated Code of Governance and other associated codes, regulations and references in the Council's constitution.

2.38 The proposed new officer boards will be:

Equality, Diversity & Inclusion	Information Management & Transparency
Finance, Risk and Assurance	Performance, Transformation & Productivity
Health & Safety	Resident Voices
Capital Board	Digital Board

2.39 Each officer board has / will have its own terms of reference (following a corporate template), membership from each directorate management team and other officers and will also be allocated corporate strategies to own on behalf of the Council. The minutes of these meetings will be shared with the corporate management team and the 6 departmental management teams. Participation in these boards will also be open to staff across the council as part of a development opportunity.

2.40 The first of these new officer boards outlined in the July Council Report which are in operation are the Equality, Diversity and Inclusion Board and the refreshed Health and Safety Committee. The next two to be launched will be the Finance, Risk and Assurance Board and the Performance, Transformation and Productivity Board.

2.41 A new Capital Board has also been set up and is in operation.

2.42 As mentioned earlier in this report, in January 2021, the Council established a Brick by Brick Shareholder and Investment Board which was designed to oversee performance and delivery matters within Brick by Brick. This new Board is comprised exclusively of Members with officers participating in an advisory capacity only.

2.43 Cabinet also agreed new arrangements for all other Council owned companies at its meeting on 26 July 2021 and established the officer Croydon

Companies' Supervision and Monitoring Panel which reports into Cabinet via the normal Cabinet member briefing process.

- 2.44 All of these new bodies will be brought together in a new internal control system and mapped visually to aid understanding for members, managers and staff.

Improving the Council's Procurement Systems and Processes

- 2.45 Members may be aware that the Council has been implementing a procurement transformation plan since the summer of 2021. This plan has been developed by and is being implemented with support from an LGA Procurement Improvement Advisor.
- 2.46 In addition to actions to deliver contract savings, the plan also contains a range of actions to improve other aspects of procurement, including governance and strategy; people and skills; and systems and processes.
- 2.47 Initial improvement actions have included a reshaping of the commissioning and procurement function, with commissioning roles now embedded within service departments and a new Strategic Procurement and Governance team established.
- 2.48 Proposed revisions to the Council's Tender & Contract Regulations have been drafted and it is anticipated that initial revisions will be presented to Members for consideration in March 2022 with further revisions to be considered in the next municipal year. These proposals are designed to ensure that Member engagement in commissioning and procurement is routinely more strategic, meaningful, and much earlier in the cycle to ensure that Members have greater ability to influence the outcomes.
- 2.49 A new remit for the officer 'Strategic Commissioning and Contracts Board' has been implemented to provide senior management involvement in contracting and the drive for improvements across the function.
- 2.50 A review of all the Council's Procurement processes, documents and policies will commence shortly and the outcome will inform a new procurement strategy for the Council.

Holding those responsible to account

- 2.46 Given the nature of the failures described in this Report in the Public Interest, it is natural that Members, officers and residents will seek reassurance that measures have been taken to hold those persons responsible for the issues raised in the report to account.
- 2.47 As Members will be aware, the Council has to balance the giving of that assurance against its duty to comply with the formal processes in relation to

any action against members or officers, including where those individuals have contractual or other rights for action being taken against them to be considered privately.

- 2.48 This situation is heightened by the fact that this report must be considered entirely in public and therefore cannot be supplemented by an accompanying confidential section.
- 2.49 However, the Council can confirm that following the publication of the previous Report in the Public Interest in October 2020, the two subsequent section 114 reports and other reports, formal council processes were initiated in order to establish any personal accountability of lead members and officers.
- 2.50 These formal processes were initiated to enable a full, fair and proper accountability process to be undertaken in line with the council's constitution and the terms and conditions of officers' employment.
- 2.51 These processes were overseen by the Ethics Committee, the Appointments Committee and the Investigating and Disciplinary Sub-Committee. There is one element of this process still underway. All others were halted due to the decision of the individual to exit their relationship with the council.
- 2.52 Council may wish to note that since January 2021, where officers exited their relationship with the council following the initiation of these formal processes, there have been no additional or supernumerary payments to any individual.

3. STATUTORY RESPONSE TO THE REPORT IN THE PUBLIC INTEREST

- 3.1 Reports in the Public Interest are issued under the provisions of the Local Audit and Accountability Act 2014. The Act sets out a number of statutory requirements that a Local Authority must comply with following the publication of the Report.
- 3.2 The Council is required under the Act to consider the recommendations of the Report and decide what action to take in response in public at a dedicated Council meeting held within one month from publication. It is also essential that all decisions made by the Council with regard to its governance and other improvements are taken in full cognisance of the report's findings and recommendations.

Publicising the Report

- 3.3 Following receipt of the Report, the Council is required to ensure that it is brought to the attention of public, elected members, its partner organisations and stakeholders.
- 3.4 At 2.00pm on 26 January 2022, a dedicated page was published on the Council's website that included the full Report, the formal public notice, further

information about the Report and details on how to inspect a copy of the report at the Council's offices. The webpage can be found here - <https://www.croydon.gov.uk/publicinterestfairfield>. The report is also being publicised on the homepage of the Council's website, which provides a direct link to the detailed dedicated webpage. The Council will also include details of the report in the Your Croydon e-bulletin, which will be delivered to over 80,000 registered email addresses, on Friday 28 January 2022.

- 3.5 An update will be provided to Members at the Extraordinary Council Meeting on:
- How many persons have visited the webpage
 - How many times the report has been downloaded from the Council web site
 - Coverage of the report in the media
- 3.6 A formal public notice will also be published in the Croydon Guardian on 3 February 2022, which is the first available edition of the paper in which the notice could be included.
- 3.7 The Council has also proactively contacted partner organisations to share the report such as the Local Enterprise Partnership and the Council's regulators, such as Ofsted, the Regulator of Social Housing and the Improvement and Assurance Panel.
- 3.8 On 26 January 2022, full copies of the report were also sent to all elected Members, the Borough's three Members of Parliament and the GLA Assembly Member for Croydon and Sutton.
- 3.9 The report was also sent to all members of the Council's General Purposes and Audit Committee, including independent Members.
- 3.10 All Council staff were contacted via email with a link to the report and extensive staff briefings have been given.
- 3.11 The report has also been shared with all of the Council's subsidiary companies and Local Strategic Partnership.
- 3.12 The external auditor has issued the Secretary of State for Levelling Up, Housing and Communities and the members of the Improvement and Assurance Panel with a copy of the report.

Responding to the Report

- 3.13 Within a period of one month beginning with the day upon which the Council received the report, the Council is required to hold an Extraordinary Council Meeting (this meeting) to consider the report.

- 3.14 In considering this report, Members of the Council are asked to vote on the recommendations, response and action plan or amend these as they see fit.
- 3.15 The notice described in paragraphs 3.4 and 3.6 above includes all relevant details of this meeting to comply with the Local Audit and Accountability Act 2014 requirements. In addition, the agenda and supporting papers for this meeting have been published to comply with the Local Government Act 1972 requirements.
- 3.16 Following the Extraordinary Council Meeting, the Council is required to publish a public notice, approved by the external auditor, that summarises the outcome of the meeting. That notice will be published in both the local press and on the Council's dedicated webpage following this meeting.

Other Considerations

- 3.17 In considering the Report and the proposed action plan, Members may also wish to reflect upon their personal responsibilities and the Council's constitutional and legal responsibilities, under two further areas. These are the Seven Principles of Public Life, better known as the Nolan Principles, and the Council's "best value" duty under the Local Government Act 1999 – details of which can be read here <https://www.gov.uk/government/publications/revised-best-value-statutory-guidance>.
- 3.18 Croydon has fully adopted the Nolan Principles as part of its constitution. They establish the ethical standards and framework for conduct for all those working and governing in the public sector. These standards are mandatory and lay the foundations to the Council's constitution.
- 3.19 The Nolan Principles are: selflessness, integrity, objectivity, accountability, openness, honesty and leadership. Croydon has expanded the honesty principle to also include truthfulness. These principles apply equally to elected Members as well as to officers.

The principles have been included in full in all the job description for the new Corporate Directors, Directors and Heads of Service following the council restructure. They frame the code of conduct that guides behaviour and governance practice in the Council's constitution for both Members and officers. They form the backbone of the new Member Code of Conduct agreed by Council at its meeting on 11 October 2021 which can be read in full here -

<https://democracy.croydon.gov.uk/documents/s33161/30%20Part%2051%20-%20Members%20Code%20of%20Conduct%20as%20amended%20Jan%202020%2015.10.21.pdf>.

- 3.20 The Local Government Act 1999 introduced the duty of "best value" for all local authorities. This duty requires Councils to "make arrangements to secure

continuous improvement in the way in which its functions are exercised having a regard to a combination of economy, efficiency and effectiveness”.

- 3.21 In fulfilling that duty, the Council needs to be a learning organisation that focuses on improvement and development; a Council that is open to challenge and which is fully accountable to the people of Croydon.
- 3.22 To that end, both of these duties and the lessons learned from the Report in the Public Interest will form part of the learning and induction programme for all councillors elected and re-elected at the forthcoming local elections in May 2022 and the corporate change programme for all officers.
- 3.23 The Council will also continue its focus on learning and seeking support, advice, guidance and challenge from partners across the sector to ensure that the improvements it delivers reflect best practice nationally.

4. REPORT OF THE CHIEF FINANCE OFFICER

- 4.1 Members of Croydon Council must consider this report from the Corporate Director of Resources, Section 151 Officer, (the Chief Financial Officer – CFO) under the Local Government Finance Act 1988.
- 4.2 The Local Government Finance Act 1988, places certain responsibilities on the CFO.
- 4.3 Section 114 (2a) requires that the chief finance officer (S151 officer) to “make a report under this section if it appears to him that the authority, a committee of the authority, a person holding any office or employment under the authority... :
 - (a) has made or is about to make a decision which involves or would involve the authority incurring expenditure which is unlawful,
 - (b) has taken or is about to take a course of action which, if pursued to its conclusion, would be unlawful and likely to cause a loss or deficiency on the part of the authority, or
 - (c) is about to enter an item of account the entry of which is unlawful”.
- 4.4 Section 114 (2a) requires consultation with the Head of Paid Service and the Monitoring Officer (MO) which has been undertaken.
- 4.5 Section 114 (2a) also obliges the S151 officer to send a copy of the report to the council’s auditors and to every member of the authority.
- 4.6 The Monitoring Officer has received legal advice and has confirmed that containing the Section 114 (2a) report within this report meets that reporting requirement.

- 4.7 This report is in respect of S114 (2a) subsection (a) above as the RIPI report refers to a public procurement process that should have been carried out and entry into licence without a procurement process did not reflect the underlying reality and in their view is likely to have been found in breach of public procurement law had it been challenged in court.
- 4.8 It is important to note that this report is not in respect of the matters covered by the Report being under Section 114 (3), i.e. it is not in relation to the council being unable to meet its expenditure commitments.
- 4.9 The actions to be taken in response to this Section 114 (2a) report are those contained in this report (and the action Plan), and are considered by the Section 151 officer to be those that are necessary as a consequence.

5. REPORT OF THE MONITORING OFFICER

- 5.1 Section 5 of the Local Government and Housing Act 1989 provides that it is the responsibility of the Monitoring Officer to report formally to the Council on any proposal, decision or omission by the Council which has given rise to, or is likely to, or would, give rise to, the contravention of any enactment, rule of law or statutory code of practice.
- 5.2 In doing so the Monitoring Officer must consult with the Chief Executive, as Head of the Paid Service and the Section 151 Officer and must also advise all Members of the Council.
- 5.3 The report of the external auditor has referred to the fact that the Council failed to comply with its statutory duty to achieve best value and carried out other unlawful actions. On the basis that I concur with those findings, I am required under Section 5(2) of the Local Government and Housing Act 1989 to ensure by way of report that the Council is aware of this fact and what actions are or have been implemented since this fact has come to light. As Monitoring Officer I have received legal advice to confirm that containing the Section 5 report within this report meets that reporting requirement.
- 5.4 The report of the external auditor explains why she feels there has been a breach of the law and this report, now before Council, details the action taken and what is planned to be taken in response to the findings, which complies with the duty placed on me, as Monitoring Officer, under the above mentioned legislation.
- 5.5 The purpose of this Section 5 report is to inform Council of the following matters of likely unlawfulness:
- i) The failure to properly follow procurement law as described on page 3 of the Report in the Public Interest;

- ii) The failure to properly document lending to Brick by Brick, or structure arrangements in compliance with the lending powers relied on as described on page 3;
- iii) The failure to be able to demonstrate that the Section 123 duty of best consideration of the Local Government Act 1972 had been met on the land disposal to Brick by Brick as described in section on page 20; and
- iv) The general failings of corporate governance of a serious nature that indicate unlawfulness in public law terms as described on page 30.

5.6 The actions to be taken in response to this Section 5 report are those contained in this report (and the Action Plan), and are considered by me (as Monitoring Officer) to be those that are necessary as a consequence.

6. ACTION PLAN IN RESPONSE TO THE RECOMMENDATIONS

- 6.1 The recommendations in the Report will be responded to by way of a detailed Action Plan as outlined in Appendix 2 to this report. Members are asked to consider and agree the Action Plan which includes a response to each of the external auditor's recommendations, the Chief Finance Officer's recommendations and the Monitoring Officer's recommendations together with indicative timelines for actions and accountabilities.
- 6.2 The Action Plan has been developed with support from colleagues drawn from across the Council, ensuring that it has benefitted from a blend of knowledge and expertise.
- 6.3 Overall accountability for the delivery of the Action Plan will jointly rest with the Leader of the Council, Councillor Hamida Ali and the Chief Executive, Katherine Kerswell.
- 6.4 Accountability for individual actions in the Action Plan are clearly identified by chief officer.
- 6.5 Following this Extraordinary Council Meeting, the Action Plan will be submitted to both the Scrutiny and Overview Committee on 15 February 2022 and the General Purposes and Audit Committee on 3 March 2022 to consider and review it from their different constitutional positions.
- 6.6 Those Committees will submit their feedback in the form of a report to Cabinet at a subsequent meeting. The report to Cabinet will also provide further detail on the recommendations, timelines and accountabilities, the delivery mechanism to support the improvement work and if possible the costs associated with implementing the recommendations and the production of the report.
- 6.7 That meeting of Cabinet will also be asked to agree that the Action Plan be incorporated into the Council's overarching Croydon Renewal and

Improvement Plan. This will ensure that delivery of the action plan is overseen by the Council's project management office and that progress is routinely reported to Cabinet, Scrutiny and Overview Committee, General Purposes and Audit Committee and Council.

7. WHAT HAPPENS NEXT AT FAIRFIELD HALLS REFURBISHMENT PROJECT

- 7.1 At its meeting on 26 July 2021, Cabinet agreed to novate the Fairfield Halls refurbishment contracts and associated contracts from Brick by Brick to the Council.

Completing the refurbishment works

- 7.2 Not all contracts have yet been novated to the Council as specific warranties for work have not yet been put in place, however the Council has begun work to ensure that the refurbishment works are completed to a good standard and that best value for money can be achieved.
- 7.3 This has included non-intrusive survey works and an external quantity surveyor is due to be appointed to identify any aspects of the refurbishment contract that have not been adequately undertaken. This will take place in tandem with the normal snagging and defects process that is being undertaken while the primary contractor completes its works.
- 7.4 In addition to identifying any works not satisfactorily completed by the contractors, the quantity surveyor will also be tasked with identifying any other works that are required but were not included in the refurbishment contracts.
- 7.5 It is anticipated that the Council will have a full understanding of all works required to be undertaken by March 2022 following closure of the final Vinci contract. This work is being supplemented by the development of a cyclical planned maintenance programme for the Halls.
- 7.6 Once the Council has a full understanding of the remaining works required, a paper will be presented to Cabinet detailing options and recommendations for the completion of the refurbishment works.

Achieving Best Value for Money

- 7.7 The Council has undertaken an initial analysis of the expenditure by Brick by Brick on the refurbishment work. While it is important to stress that this analysis has not identified any suggestion of fraudulent activity, it has identified an issue that is being more thoroughly reviewed.
- 7.8 The issue relates to charges of £600k made by Brick by Brick to the Council in relation to project management fees and charges. This has been highlighted

due to the significant issues regarding the project management of the works raised in the auditor's report and that these fees are approximately double the normal market level of fees.

- 7.9 The Chief Executive has written to the Directors of Brick by Brick seeking an explanation and to understand further this expenditure.
- 7.10 The Council is continuing to review all of the refurbishment contracts that have been novated to it in order to identify any other areas where expenditure, costs or value for money need to be challenged.

8. CONSULTATION

- 8.1 In addition to the publicity and communications detailed in earlier paragraphs above, a briefing was held for all Members of the Council on the Report in the Public Interest on Wednesday 26 January 2022. This briefing was immediately followed by question and answer sessions with Members within their political groups.
- 8.2 Statutory consultation has been undertaken by both the Chief Finance Officer and the Monitoring Officer in relation to sections 4 and 5 above.

9. FINANCIAL AND RISK ASSESSMENT CONSIDERATIONS

- 9.1 The Report in Public Interest highlights some key internal control breakdowns suffered by the Council and clearly details the financial and non-financial consequences as a result. Delivering the action plan as a result of the recommendations in this report will help to ensure that the Council operates to best practice standards with regard to its financial and decision making governance.
- 9.2 There will be costs associated with the implementation of the recommendations detailed within the report. These costs are currently unknown and should the implementation result in an increase in costs that cannot be contained within the budgets available, these will be updated to Cabinet via the monthly Financial Performance Reports and subsequent approvals sought before such costs are incurred.
- 9.3 Section 2 of this report provides for further financial adjustments the Council has made with consultation with the external auditors. The 2019/20 Statement of Accounts have yet to be finalised and therefore no final report on the 2019/20 Accounts has been issued by the Council or the external auditors. The Council's Finance team will continue to work with the Auditors to ensure the financial impacts of this RIPI are robustly factored into the 2019/20 accounts.

Approved by: Richard Ennis, Interim Corporate Director of Resources (S151 Officer)

10. LEGAL CONSIDERATIONS

10.1 This report to Council sets out the statutory background to the auditors report and the obligations falling on the Council as a consequence. In particular, the Council is reminded that it has a duty to consider and respond to the report as detailed in section 3 of this report. In addition, the Council is to consider both the Section 114 report of the Section 151 officer and the Section 5 report of the Monitoring Officer and decided whether they agree with the opinions expressed in those reports. The following paragraphs provide further detail.

10.1 The Report in the Public Interest (“the report”) is issued under the provisions of the Local Audit and Accountability Act 2014 (“the Act”). The Council must comply with the requirements of the Act in responding to the report.

10.2 In particular Schedule 7 paragraph 4 on the Act provides that as soon as reasonable practicable after receiving the report the Council must:

- publish the report and a notice identifying the subject matter of the report on the Council’s website;
- permit the public to inspect the report at all reasonable times without payment, make a copy of it, or any part of it, and be supplied with a copy of it, or any part of it, on payment of a reasonable sum;
- supply a copy of the report to each of its Members and its auditor panel (if it has one).

10.3 Paragraph 5 of Schedule 7 further requires the Council to consider the report or recommendation(s) at a meeting held before the end of the period of one month beginning with the day on which it was sent to the Council. At that meeting the Council must decide:

- whether the report requires the Council to take any action; or
- whether the recommendation(s) is/are to be accepted; and
- what if any action to take in response to the report or recommendation(s).

The recommendations and proposed actions by the Council are set out in the body of this report and accompanying Action Plan.

10.4 Paragraph 9 of Schedule 7 goes on to provide that information contained in the Report is not to be treated as exempt information under the Local Government Act 1972.

10.5 After considering the Report and its response to it, the Council must notify the external auditor of its decisions, and publish a notice containing a summary of those decisions which has been approved by the external auditor.

10.6 The powers set out in the Act are without prejudice to the duties and responsibilities contained in sections 114 – 116 of the Local Government

Finance Act 1988 and section 5 of the Local Government and Housing Act 1989 as regards reports which may be issued by the Council's Chief Finance Officer (CFO) or its Monitoring Officer (MO).

- 10.7 Section 114(2) of the Local Government Finance 1988 (LGFA) requires the Council's CFO to issue a report if it appears to him that the Council (a) has made or is about to make a decision which involves or would involve the Council incurring expenditure which is unlawful; (b) has taken or is about to take a course of action which, if pursued to its conclusion, would be unlawful and likely to cause a loss or deficiency on the part of the authority or (c) is about to enter an item of account the entry of which is unlawful.
- 10.8 The external auditor identifies in the report expenditure which is considered to be 'unlawful' as a result of a failure to comply with procurement law (the Public Contracts Regulations 2015) and a failure to properly document the lending to Brick by Brick or structure arrangements in compliance with the lending powers relied upon by the Council. This triggers a duty upon the CFO to issue a report under section 114(2) on the basis that the CO concurs. His report is set out in paragraph 4. There are also responsibilities upon the CFO to consult with the Head of Paid Service and the Monitoring Officer. Copies of his report shall also be sent to the Council's auditors and all Members. These obligations have been discharged. The Council is then required to consider the report and decide whether it agrees or disagrees with the views contained in the CFO's report and what action (if any) it proposes to take in consequence of it. The LGFA also imposes a prohibition period during which the unlawful conduct which led to the report being made by the CFO shall not be pursued. The prohibition period runs from the date copies of the CFO's report are sent to Members ending on the first business day to fall after the day the Council considers the report. In the context of the External Auditors report and its subject matter, no such prohibition is applicable (i.e. the subject matter involves historic activity).
- 10.9 Similarly section 5 of the Local Government and Housing Act 1989 places a duty upon the Council's MO to issue a report if at any time it appears to him that any proposal decision or omission by the Council has given rise to or is likely to or would give rise to (a) a contravention by the Council of any enactment or rule of law. The 'unlawfulness' set out in the report by the external auditor in relation to the breach of procurement law and the failure to properly document the lending to Brick by Brick or structure arrangements in compliance with the lending powers relied upon by the Council triggers a similar requirement upon the MO to issue a report under section 5. His report is embedded in this covering report in paragraph 5. The issue of such a report by the Monitoring Officer, as with a report by the CFO, places a duty on the Council to consider the MO's report at a meeting of the Council not more than twenty-one days after copies of the MO's report are first sent to Members. Similarly the MO is required to consult with the Head of Paid Service and also the CFO and likewise arrange for a copy to be sent to each Member of the Council. These obligations have been discharged.

- 10.11 The powers set out above are without prejudice to the duties and responsibilities set out in Part I of the Local Government Act 1999 regarding Secretary of State intervention in a local authority.
- 10.12 The recommendations seek to comply with statutory requirements following the issue of a report in the public interest by the Council's external auditors and reports both by the CFO and also the Council's Monitoring Officer. The actions recommended also seek to improve the governance of the Council in line with the Council's Constitution and promote the Council's statutory duty of best value and continuous improvement.

Doutimi Aseh, Interim Director of Legal Services & Interim Deputy Monitoring Officer

11. HUMAN RESOURCES IMPACT

- 11.1 The improvement plan is part of a range of measures relating to improving the Council's financial position and it is possible that this will ultimately impact on the Council's workforce, when the Council's agreed Human Resources policies and procedures will be followed.
- 11.2 The council's officer code of conduct has been reviewed, and strengthened to seek to ensure improved governance and conduct across the Council, implemented in January 2022. The revised code of conduct has been consulted upon and agreed with the trade unions. The revised code of conduct includes the Nolan Principles set out in paragraph 3.19 of this report.
- 11.3 The failure to adhere to the Council's code of conduct for officers and financial regulations is evident from the external auditor's report. The additional work underway in the Council to strengthen compliance with these has been referenced in the report and forms part of the whole council change programme, which has been initiated.

Dean Shoesmith, Interim Chief People Officer

12. EQUALITIES IMPACT

- 12.1 The matters raised within the report in the public interest have not highlighted any equality implications, or any suggestion that the actions of the Council have impacted on any group that share protected characteristics under the Equality Act 2010.
- 12.2 The actions proposed in response to the report in the public interest are intended to strengthen the council's governance and culture. A key element of this new culture is equality and inclusion, and creating a culture where staff can speak out and raise issues. This is incorporated in to the new internal control structures.

12.3 Approved by: Gavin Handford Director of Policy, Programmes & Performance

13. DATA PROTECTION IMPLICATIONS

13.1 The Head of Democratic Services and Scrutiny comments that the recommendations of this report do not involve the processing of personal data and as such, there are no data protection implications arising from this report.

CONTACT OFFICER: Stephen Rowan, Head of Democratic Services and Scrutiny

APPENDICES TO THIS REPORT

Appendix 1 - Report in the Public Interest

Appendix 2 - Action Plan

BACKGROUND DOCUMENTS: There are no previously unpublished documents on which this report is based.

OTHER SUPPORTING DOCUMENTS REFERENCED IN THIS REPORT:

2 November 2021 letter to the Improvement and Assurance Panel from the Minister of State for Equalities and Levelling Up Communities, Kemi Badenoch MP - [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/1030160/Ministerial response to Croydon third report.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/1030160/Ministerial_response_to_Croydon_third_report.pdf).

Cabinet 6 December 2021: Independent Non-statutory Review: Follow Up Report - <https://democracy.croydon.gov.uk/ieListDocuments.aspx?CId=183&MId=2512&Ver=4>.

Council 13 December 2021: Report in the Public Interest – Quarter 2 Update - <https://democracy.croydon.gov.uk/mgAi.aspx?ID=13763#mgDocuments>.

Cabinet 21 September 2020: Croydon Renewal Plan and amendments to the 2020/21 General Fund Budget - <https://democracy.croydon.gov.uk/mgAi.aspx?ID=9341>.

Cabinet 25 November 2020: Strategic Review of Companies and other investment arrangements – <https://democracy.croydon.gov.uk/mgAi.aspx?ID=10047>.

Cabinet 18 February 2021: Review of Croydon Brick by Brick Ltd - <https://democracy.croydon.gov.uk/ieListDocuments.aspx?CId=183&MId=2485>.

Cabinet 17 May 2021: Ongoing Review of Brick by Brick Croydon Ltd and associated matters relating to the company - <https://democracy.croydon.gov.uk/ieListDocuments.aspx?CId=183&MId=2174>

Cabinet 12 July 2021: Ongoing Review of Brick by Brick Croydon Ltd and the future of the company -

<https://democracy.croydon.gov.uk/ieListDocuments.aspx?CId=183&MIId=2508>.

Cabinet 15 November 2021: Governance of Brick By Brick Croydon Ltd. -

<https://democracy.croydon.gov.uk/ieListDocuments.aspx?CId=183&MIId=2511>.

Cabinet 26 July 2021: Governance of Croydon Council Companies -

<https://democracy.croydon.gov.uk/ieListDocuments.aspx?CId=183&MIId=2751>.

Council 11 October 2021: Member Code of Conduct -

<https://democracy.croydon.gov.uk/ieListDocuments.aspx?CId=134&MIId=2535>.

Ethics Committee 30 September 2021: Members Development Plan Update -

<https://democracy.croydon.gov.uk/ieListDocuments.aspx?CId=171&MIId=2818&Ver=4>