

LONDON BOROUGH OF CROYDON

REPORT:	AUDIT AND GOVERNANCE COMMITTEE	
DATE OF DECISION	2 FEBRUARY 2023	
REPORT TITLE:	SECTION 114 NOTICE ASSURANCE	
CORPORATE DIRECTOR / DIRECTOR:	JANE WEST CORPORATE DIRECTOR OF RESOURCES	
LEAD OFFICER:	JANE WEST CORPORATE DIRECTOR OF RESOURCES	
LEAD MEMBER:	CLLR JASON CUMMINGS LEAD MEMBER FOR FINANCE	
DECISION TAKER:	N/A	
AUTHORITY TO TAKE DECISION:	N/A	
KEY DECISION? [Insert Ref. Number if a Key Decision]	No	REASON: N/A
CONTAINS EXEMPT INFORMATION?	NO	
WARDS AFFECTED:	N/A	

1 SUMMARY OF REPORT

- 1.1 The purpose of this report is to provide a response to the issues raised by the Independent Chair of the Audit and Governance Committee at the Cabinet meeting on 30 November 2022 in relation to the issuance by the Corporate Director of Resources of a Section 114 Notice on 22 November 2022.

2 RECOMMENDATIONS

- 2.1 The Committee is asked to note, consider and comment on the assurances provided by the Corporate Director of Resources in relation to the areas raised by the Independent Chair of the Audit and Governance Committee regarding the issuance of the S114 Notice.

3 REASONS FOR RECOMMENDATIONS

- 3.1 To provide an independent review of the Council's governance, risk management and control frameworks.

4 BACKGROUND AND DETAILS

- 4.1 On 22 November 2022, the Corporate Director of Resources and Section 151 Officer issued a Section 114 Notice in relation to the Council's projected financial position for 2023/24 and beyond. Alongside the S114 Notice, an update of the Council's Medium Term Financial Strategy was published, opening a period of budget engagement with residents. The MTFs Update report was discussed at Cabinet on 22 November 2022 and the Mayor offered the Independent Chair of the Audit and Governance Committee the opportunity to make a presentation to the Cabinet. A summary of the main areas that the Independent Chair addressed in the presentation are attached as Appendix A.
- 4.2 The Independent Chair of the Audit and Governance Committee has asked the Corporate Director of Resources and S151 Officer to report to the Committee providing assurances in relation to the areas raised. These are set out in Appendix B to this report.

5. ALTERNATIVE OPTIONS CONSIDERED

Not applicable.

6. CONSULTATION

Not applicable

7. CONTRIBUTION TO COUNCIL PRIORITIES

- 7.1 The recommendation aligns with the Mayor's Business Plan 2022-26 Outcome 1 Priority 4: Ensure good governance is embedded and adopt best practice.

8. IMPLICATIONS

8.1 FINANCIAL IMPLICATIONS

- 8.1.1 There are no financial implications arising from the recommendations.

8.2 LEGAL IMPLICATIONS

8.2.1 The Public Interest Disclosure Act 1998 (PIDA) amended the Employment Rights Act 1996 (“the Act”) to create a framework for whistleblowing across the private, public, and voluntary sectors. The Act provides individuals in the workplace with protection from victimisation where they make a protected disclosure about malpractice or wrongdoing at work in accordance with the Act’s provisions.

8.3 EQUALITIES IMPLICATIONS

8.3.1 The Council has a Public Sector Equality Duty under the Equality Act (2010) to have due regard to the need to:

- Eliminate discrimination, harassment and victimisation and any other conduct prohibited under the Act
- Advance equality of opportunity between people who share those protected characteristics and people who do not
- Foster good relations between people who share those characteristics and people who do not.

The three parts of the duty applies to the following protected characteristics: age, disability, gender reassignment, pregnancy/maternity, race, religion/faith, sex, and sexual orientation. Marriage and civil partnership status applies to the first part of the duty. The recommendations do not give arise to any equality’s issues.

9 APPENDICES

Appendix A - Areas of assurance for the Audit and Governance Committee sought by the Independent Chair of the Audit and Governance Committee

Appendix B - Responses to the areas of assurance for the Audit and Governance Committee as raised by the Independent Chair

10 BACKGROUND DOCUMENTS

None.